

B-18



STATE OF NEW JERSEY

In the Matter of Loretta Saxton,
Department of Labor and Workforce
Development

FINAL ADMINISTRATIVE ACTION
OF THE
CIVIL SERVICE COMMISSION

CSC Docket No. 2014-721

Classification Appeal

ISSUED: SEP 05 2014 (CAG)

Loretta Saxton appeals the attached decision of the Division of Classification and Personnel Management (CPM) that her position with the Department of Labor and Workforce Development is properly classified as an Accounting Assistant. Appellant seeks an Accountant 3 classification in this proceeding.

The record in the present matter establishes that Loretta Saxton's permanent title is Accounting Assistant and is assigned to the Division of Finance and Accounting, Department of Labor and Workforce Development. She reports directly to Robin Hallett, Administrative Analyst 2 and has no supervisory responsibility. The appellant sought a reclassification of her position to Accountant 3, contending that she was performing the duties of an Accountant 3. In support of her request, the appellant submitted a Position Classification Questionnaire (PCQ) detailing the various duties she performed as an Accounting Assistant. CPM performed a classification review including an analysis of the submitted PCQ and related documents.

Specifically, CPM found that the appellant's primary duties and responsibilities entailed, among other things: analyzing, interpreting, and preparing periodic financial reports on expenses, encumbrances, and billings for the Division of Vocational Rehabilitation Services (DVRS); analyzing, interpreting, and preparing quarterly billings reports for the Department of Public Safety, Division of Law, and the Labor Prosecutions Unit, Division of Criminal Justice; tracking all expenditures related to the Vocational Rehabilitation Services workshop and vendor contracts against payment schedules and within the contract limitations, and insuring availability of funds; applying any fund accounting rules, expenditure

controls, and reporting requirements in accordance with the Office of Management and Budget (OMB) Circular Letter and State and Federal guidelines on contracted services, related to workshops and vendor contracts for DVRS; releasing payments to clients and vendors on the WORCS payment system for Vocational Rehabilitation Services workshop and vendor contracts; and analyzing, interpreting, and preparing monthly reports for Non-Personal Services such as Employer Accounts and Unemployment Insurance.

CPM noted that the appellant does the preliminary work in preparing financial records such as routinely inspecting various financial transactions and records to ensure that applicable regulations and accounting procedures are observed. She also tracks expense invoices and audits all payment schedules to remain within contract amounts, and approves the invoices. In addition, she authorizes payments to client and vendors regarding workshop and vendor contracts, prepares monthly internal financial reports by auditing expenses, debts, and billings for various programs, such as Vocational Rehabilitation Services, and applies any changes to fund accounting rules, expenditure controls, and reporting requirements contained in the OMB Circular Letter, to contracted program services. In contrast, CPM stated that the appellant does not take a leading role in preparing and interpreting budget requests for a particular agency unit, nor does she close accounts at year's end and make up schedules and reports. She also does not prepare financial statements based upon accounting reports, or prepare extensive accounting reports to be submitted to an accounting supervisor with annotations of accounting methods used. Thus, CPM found that appellant's position was properly classified as an Accounting Assistant.

On appeal, the appellant argues that her work duties are not consistent with those assigned to the Accounting Assistant title. She states that she received an Associate's degree in Accounting in 2010 with 21 Accounting credits. She asserts that her job duties and Associate's degree in Accounting are appropriate for the title of Accountant 3. Specifically, she states that her assigned duties and responsibilities are to prepare and maintain an extensive accounting, monthly financial report, analyzing the budget allocations granted in the contract against the approved disbursements for the month; take the lead role in reviewing, preparing and monitoring expenditures for DVRS grants; independently prepare daily draws; independently prepare and maintain the summary cost report for the Department of Law and Public Safety, Division of Law; independently prepare and maintain the Criminal Justice billing, expense reimbursements – Labor Prosecution Unit; authorize expenditures daily to clients and vendors on the WORCS payment system for DVRS workshop and vendor contracts; prepare Non-Personal Services reports for the Division of Employer Accounts and the Division of Unemployment Insurance; provide assistance as required to department personnel on teaching various accounting procedures; back-up CE/MER and Travel payments for the Disability Determinations program; prepare cash receipts for administrative draw

and Non-Personal Services reports for the Divisions of Employer Accounts and Unemployment Insurance without significant supervision; analyze, interpret and prepare quarterly reports from billing information for various accountants; resolve accounting situations or problems as they arise at the request of senior management and aid other accountants in their accounting as needed; and answer questions from auditors that are currently auditing the grants, including procedures performed, calculations that are required and policies that are followed. Under these circumstances, she asserts that an Accountant 3 classification of her position is warranted.

CONCLUSION

The definition section of the job specification for Accounting Assistant states:

Under direction, performs preliminary accounting work involved in preparing financial records and in maintaining an accounting system; does other related duties.

The definition section of the job specification for Accountant 3 states:

Under a supervisory official in a State department, institution, or agency, does independent accounting work of some importance and difficulty; does related work as required.

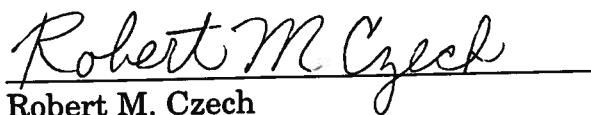
A thorough review of the entire record fails to establish that the appellant has presented a sufficient basis to warrant an Accountant 3 classification of her position. It is noted that the duties the appellant presents on appeal are essentially those reviewed by CPM and reviewed again on appeal. The fact that some of an employee's assigned duties may compare favorably with some examples of work found in a given job specification is not determinative for classification purposes since, by nature, examples of work are utilized for illustrative purposes only. Further, it is not uncommon for an employee to perform some duties which are above or below the level of work which is ordinarily performed. Moreover, the duties identified through the audit and presented by the appellant on appeal are within the job specification of Accounting Assistant. Accordingly, the appellant has failed to present a sufficient basis to warrant an Accountant 3 classification of her position.

ORDER

Therefore, it is ordered that this appeal be denied.

This is the final administrative determination in this matter. Any further review should be pursued in a judicial forum.

DECISION RENDERED BY THE
CIVIL SERVICE COMMISSION ON
THE 3RD DAY OF SEPTEMBER 2014



Robert M. Czech
Chairperson
Civil Service Commission

Inquiries
and
Correspondence

Henry Maurer
Director
Division of Appeals
and Regulatory Affairs
Department of Personnel
Written Record Appeals Unit
P.O. Box 312
Trenton, New Jersey 08625-0312

Attachment

c: Loretta Saxton
Mary Fitzgerald
Kenneth Connolly
Joseph Gambino



Chris Christie
Governor
Kim Guadagno
Lt. Governor

STATE OF NEW JERSEY
CIVIL SERVICE COMMISSION
DIVISION OF CLASSIFICATION AND PERSONNEL MANAGEMENT
P.O. Box 313
Trenton, New Jersey 08625-0313

Robert M. Czech
Chair/Chief Executive Officer

September 6, 2013

Loretta Saxton
N.J. Department of Labor and Workforce Development
Division of Finance & Accounting
P.O. Box 955
Trenton, N.J. 08625

RE: Classification Appeal – Accounting Assistant (A13) [REDACTED] Position # 939745 CPM Log #06130134

Dear Ms. Saxton:

ISSUE:

You are serving permanently (RAP) in the title, Accounting Assistant (A13 -50451), and contend you are performing duties and responsibilities commensurate with the title, Accountant 3 (P19 - 50454).

ORGANIZATION AND STRUCTURE:

Your position is assigned to the Division of Finance and Accounting, New Jersey Department of Labor and Workforce Development. You report directly to Robin Hallett, Administrative Analyst II Accounting (P26). You have no supervisory authority.

FINDINGS OF FACT:

You perform the following assigned duties and responsibilities:

- Analyze, interpret, and prepare periodic financial reports on expenses, encumbrances, and billings for the Division of Vocational Rehabilitation Services.
- Analyze, interpret, and prepare quarterly billings reports for the Department of Public Safety, Division of Law, and the Labor Prosecutions Unit, Division of Criminal Justice.

- Track all expenditures related to the Vocational Rehabilitation Services workshop and vendor contracts against payment schedules and within the contract limitations, and insure availability of funds.
- Apply any fund accounting rules, expenditure controls, and reporting requirements in accordance with the Office of Management and Budget Circular Letter and State and Federal guidelines on contracted services, related to workshops and vendor contracts for Vocational Rehabilitation Services.
- Release payments to clients and vendors on the WORCS payment system for Vocational Rehabilitation Services workshop and vendor contracts.
- Analyze, interpret, and prepare monthly reports for Non Personal Services such as Employer Accounts and Unemployment Insurance.

REVIEW AND ANALYSIS:

The definition section of the job specification for the current title, Accounting Assistant , states:

Under direction performs preliminary accounting work involved in preparing financial records and in maintaining an accounting system; does other related duties.

The incumbent in this position would perform preliminary and routine accounting work involved in auditing accounts, and routinely inspect varied financial transactions and records to ensure that concerned regulations and accounting procedures are observed. He/she would also perform preliminary work involved in auditing and recording expense invoices, and assist in the preparation of audits and edits, reports of cost, and other financial summaries and statements. In addition, he/she would compile financial and other statements and reports using basic data.

The definition section of the job specification for the requested title, Accountant 3 , states

Under a supervisory official in a state department, institution, or agency, does independent accounting work of some importance and difficulty; does related work as required.

An incumbent would take a leading role in preparing the budget request for the particular department or unit, interpret such requests, and prepare current statements of the allocations and disbursements of the budgeted funds. He/she would also prepare extensive accounting and other financial reports for submission to a superior official and make appropriate comments as to accounting methods, and devise improved accounting methods and recommend their adoption. In addition, he/she would close the accounts at the end of the year and make up schedules and reports.

The incumbent in this position does the preliminary work in preparing financial records such as

routinely inspects various financial transactions and records to ensure that applicable regulations and accounting procedures are observed. She also tracks expense invoices and audits all payment schedules to remain within contract amounts, and approves the invoices. In addition, she authorizes payments to client and vendors regarding workshop and vendor contracts, prepares monthly internal financial reports by auditing expenses, debts, and billings for various programs such as Vocational Rehabilitation Services, and applies any changes to fund accounting rules, expenditure controls, and reporting requirements contained in the OMB Circular Letter, to contracted program services.

You do not take a leading role in preparing and interpreting budget requests for a particular agency unit, nor do you close accounts at year's end and make up schedules and reports. You also do not prepare financial statements based upon accounting reports, or prepare extensive accounting reports to be submitted to an accounting supervisor with annotations of accounting methods used.

DETERMINATION:

Based on a review of the current job duties and responsibilities, we have determined that the current work duties performed are consistent with those assigned to the title, Accounting Assistant. You are considered to be presently and properly classified in the title, Accounting Assistant.

The job specification for Accounting Assistant is descriptive of the general nature and scope of the functions that may be performed by the incumbent in this position. However, the examples of work are for illustrative purposes and are not intended to restrict or limit performance of the related tasks not specifically listed. The relevancy of such specific tasks is determined by an overall evaluation of their relationship to the general classification factors listed in the

Please be advised that in accordance with *N.J.A.C. 4A:3-3.9*, you may appeal this decision within twenty (20) days of receipt of this letter. This appeal should be addressed to Written Record Appeals Unit, Division of Appeals and Regulatory Affairs, P.O. Box 312, Trenton, New Jersey 08625-0312. Please note that the submission of an appeal must include a copy of the determination being appealed as well as written documentation and/or argument substantiating the portions of the determination being disputed and the basis for the appeal.

Sincerely,

A handwritten signature in black ink, appearing to read "Nora Koch", written in a cursive style.

Nora Koch, Assistant Director
Classification and Personnel Management

NK/at

Cc: Mary Fitzgerald
Director, Human Resources and Labor Relations
CPM Log # 06130134

