



STATE OF NEW JERSEY

FINAL ADMINISTRATIVE
ACTION
OF THE
CIVIL SERVICE COMMISSION

In the Matter of David Bobal, *et al.*,
Department of the Treasury

Classification Appeals

CSC Docket Nos. 2016-3109, 2016-
3310, 2016-4273 and 2016-3709

ISSUED: **NOV 29 2016** (SLK)

David Bobal, Viviana Garcia, Michael McSloy and James Stein appeal the attached decisions of the Division of Agency Services (Agency Services) that the proper classifications of their positions with the Department of the Treasury is Auditor 1, Taxation. The appellants seek a classification of Supervising Auditor, Taxation. These appeals have been consolidated due to common issues presented.

By way of background, the appellants sought reclassification of their positions, alleging that their duties were more closely aligned with the duties of a Supervising Auditor, Taxation. Mr. Bobal is assigned to the Division of Taxation Audit Activity Administration, Newark B and reports to Patrick Foray, Assistant Chief Audit Activity. Mr. Bobal has supervisory responsibility for five Auditor 2s, three Auditor 3s, Taxation, and one Principal Clerk Typist. Ms. Garcia is assigned to the Division of Taxation Audit Activity Administration, Hackensack F and reports to Mr. Foray. Ms. Garcia has supervisory responsibility for six Auditor 2s, Taxation, and one Auditor 3, Taxation. Mr. McSloy is assigned to the Division of Taxation and reports to Susan Kane, Chief Audit Activity Treasury. Mr. McSloy has supervisory responsibility for six Auditor 3s, Taxation and one Senior Clerk. Mr. Stein is assigned to Audit Activity, Excise Tax – Liquor & Cigarettes and reports to Jack Griffiths, Chief Audit Activity Treasury. Mr. Stein has supervisory responsibility for three Auditor 2s, Taxation, two Auditor 3s, Taxation, one Technician Management Information Systems, and one Technical Assistant 2. In support of their requests, the appellants submitted Position Classification Questionnaires (PCQs) detailing the different duties they perform as Auditor 1s, Taxation. Agency Services reviewed and analyzed the PCQs completed by the

appellants, and all information and documentation submitted and determined that their positions were properly classified as Auditor 1, Taxation.

On appeal, Mr. Bobal states that since August 10, 2015, he supervises an Auditor 1, Taxation, a primary level supervisor. He indicates that as a second level supervisor, he has responsibility for performance evaluations, attendance, and assigning and reviewing cases. He also represents that he does not perform his own independent audits, which is an Auditor 1, Taxation responsibility. Additionally, the appellant submits a letter from his superiors who state that he has input into the ePAR of an Auditor 1, Taxation that he oversees, but does not sign the ePAR of this Auditor 1 since he holds the same Civil Service title.

Ms. Garcia highlights that she does not perform her own independent audits, which is an Auditor 1, Taxation responsibility, and she is not under the direction of a Supervising Auditor, Taxation. However, the appellant asserts that she is under the general direction of an Assistant Chief Auditor and performs other duties under the examples of work in the job specification for Supervising Auditor, Taxation. She indicates that, in addition to having supervisory responsibility for Auditor 2s and 3s, as of August 19, 2015, she had the responsibility of being the supervisor for an Auditor 1, a primary level supervisor. The appellant also represents that she heads the Hackensack Regional Audit Office in the absence of her supervisor. Additionally, she submits a letter from her superiors who state that she has input into the ePAR of an Auditor 1, Taxation, but does not sign the ePAR of this Auditor 1 since she holds the same Civil Service title.

Mr. McSloy presents that he is supervised by a Chief Auditor and he plans, supervises, and coordinates work for professional audit personnel. He states that he supervises eight Auditor 3s, one Clerk, and three Technical Assistant 2s. He disagrees with Agency Services' determination that found he supervised seven non-supervisory staff members. He explains that he supervised an Auditor 1, Taxation prior to his retirement on December 31, 2015 although he acknowledges that he did not complete his ePAR and eCATS due to human resources procedure. He indicates that one of the Auditor 3s that he supervises completes the ePARs and eCATS for three Technical Assistant 2s and therefore he asserts that he is a second-level supervisor. However, he acknowledges that he signs the ePARS for these Technical Assistant 2s. He represents that the employees that he supervises complete audits of complex field and office audit cases to ensure that the assessment letters and attachments are proper to the case presented.

Mr. Stein states that he performs all the duties of a Supervising Auditor, Taxation including the completion of subordinates' ePARs and eCATS. He indicates that he supervises a primary level supervisor, an Auditor 1, Taxation, except that he does not prepare this employee's ePAR because he is prohibited from doing so since he holds the same Civil Service title. The appellant claims that there are

several other employees who had similar circumstances as himself who had their positions reclassified and therefore he believes that he is receiving unfair treatment.

CONCLUSION

N.J.S.A. 11A:3-1(a) and *N.J.A.C.* 4A:3-3.2(a) provide that the Civil Service Commission (Commission) shall establish, administer, amend, and continuously review a State classification plan governing all positions in State service.

N.J.A.C. 4A:3-3.1(b)1 and 3 provides that positions shall be assigned by the Commission and be assigned the title which describes the duties and responsibilities to be performed and the level of supervision exercised and received and, in State service, the Commission sets the level of compensation.

N.J.A.C. 4A:2-1.4(c) provides that the appellant has the burden of proof on appeal.

The definition section of the job specification for the title Auditor 1, Taxation states:

Under direction of a Supervising Auditor, Taxation, in the Division of Taxation, Department of the Treasury, assists in supervising the field or office auditing work and/or examining and verifying of accounts and records, both internally and of taxpayers, with respect to various taxes administered by the division; may be assigned to either field or central office location as required; does related work as required.

The definition section of the job specification for the title Supervising Auditor, Taxation states:

Under general direction of a Chief Auditor, or other supervisory official in the Division of Taxation, Department of the Treasury, plans, supervises, and coordinates the work of audit personnel engaged in filed audits or office audits and/or examining and verifying of accounts and records, both internal and of taxpayers, with respect to various taxes administered by the division; may be assigned to work either in a field office or the central office as required; does related work as required.

Based upon a thorough review of the information presented in the record, it is clear that the appellants' positions are properly classified as Auditor 1, Taxation. The Supervising Auditor, Taxation title is assigned to the "S" Employee Relations Group (ERG). In this respect, titles are assigned to ERGs based on the

classification of the position by this agency. See N.J.S.A. 11A:3-1. Each ERG is distinctly defined, and the "S" ERG is defined as those titles used in the secondary level of supervision. A factor in the Commission's setting the compensation for "S" titles is that employees in this bargaining unit all have the authority to recommend hiring, firing, and disciplining of employees who supervise subordinate employees. Additionally, classifying employees in a title in the "S" ERG without performance evaluation responsibility for at least one primary level supervisor could create a conflict of interest between secondary supervisory and primary supervisory staff being represented by the same bargaining unit.

While the appellants represent that they oversee and have input into the ePAR of an Auditor 1, Taxation, they all acknowledge that they do not sign the ePAR of the Auditor 1, Taxation because that employee holds the same Civil Service title. The Commission has long defined a supervisor as an incumbent who is responsible for performing performance evaluations of subordinate staff. Performance evaluation authority is a reasonable standard because it is the means by which it can be demonstrated that a supervisor can exercise his or her authority to recommend hiring, firing, and disciplining of subordinate employees. Simply stated, the actual authority and exercise of performance evaluation of subordinate staff is what makes a supervisor a supervisor. See *In the Matter of Alexander Borovskis, et al.* (MSB, decided July 27, 2005). See also *In the Matter of Timothy Teel* (MSB, decided November 8, 2001) (It was determined that the **essential component** of supervision is the responsibility for formal performance evaluation of subordinate staff). Merely making recommendations regarding a subordinate's performance, or even assisting in the preparation of a performance evaluation is not sufficient. Rather, to be considered a supervisor, the individual must be the person actually administering and signing off on the evaluation as the subordinate's supervisor. In this regard, only the individual who signs the evaluation as the supervisor can be considered to have the ultimate decision-making responsibility for that subordinate's rating. Therefore, as the appellants do not sign subordinate ePARs for at least one primary level supervisor, which are performance evaluations, they cannot be considered secondary level supervisors. See *In the Matter of Joshua Brown, et al.* (CSC, decided November 18, 2015). See also *In the Matter of Dana Basile, et al.* (CSC November 5, 2015). Instead, what the appellants describe is that they have primary level supervisory responsibilities as they are responsible for ePARs of non-supervisory staff.

Similarly, in regard to Mr. McSloy's claim that he is a secondary level supervisor for an Auditor 3 who completes the ePARs and eCATS for three Technical Assistant 2s, as he acknowledges that he signs the ePARs for these Technical Assistant 2s, the Auditor 3 is not a primary level supervisor and therefore Mr. McSloy is not performing second-level supervisory duties.

With reference to comments that the appellants are performing duties consistent with the job specification and examples of work for a Supervising Auditor, Taxation, 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. Moreover, it is not uncommon for an employee to perform some duties which are above or below the level of work which is ordinarily performed. With respect to Mr. Stein's claims that there are several other employees who had similar circumstances as himself who had their positions reclassified, he has not provided any evidence to support his claim. Further, even if this is the case, those positions would be misclassified. In this regard, the Commission notes that a classification appeal cannot be based solely on a comparison to the duties of another position, especially if that position is misclassified. See *In the Matter of Dennis Stover, Middletown Township* (Commissioner of Personnel, decided February 20, 1997). See also, *In the Matter of Carol Maita, Department of Labor* (Commissioner of Personnel, decided March 16, 1995). Moreover, the outcome of a position classification is not to provide a career path to the incumbent, but rather to ensure that the position was classified in the most appropriate title available within the State's classification plan. See *In the Matter of Patricia Lightsey* (MSB, decided June 8, 2005), *aff'd on reconsideration* (MSB, decided November 22, 2005). However, in light of the appellant's contentions regarding other individuals' who hold secondary supervisor titles, the Department of the Treasury is directed to ensure that any employee in a second level supervisory title is currently assigned appropriate secondary supervisory duties as described above.

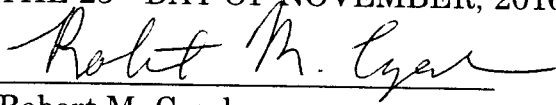
Accordingly, a thorough review of the entire record fails to establish that the appellants have presented a sufficient basis to warrant a Supervising Auditor, Taxation classification of their positions.

ORDER

Therefore, it is ordered that the positions of the appellants are properly classified as Auditor 1, Taxation.

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

DECISION RENDERED BY THE
CIVIL SERVICE COMMISSION ON
THE 23rd DAY OF NOVEMBER, 2016



Robert M. Czech
Chairperson
Civil Service Commission

Inquiries
and
Correspondence

Director
Division of Appeals
and Regulatory Affairs
Civil Service Commission
Written Record Appeals Unit
P.O. Box 312
Trenton, New Jersey 08625-0312

Attachments

- c: David Bobal
- Viviana Garcia
- Michael McSloy
- James Stein
- Douglas Ianni
- Kelly Glenn
- Records Center



2/18

Chris Christie
Governor
Kim Guadagno
Lt. Governor

STATE OF NEW JERSEY
CIVIL SERVICE COMMISSION
AGENCY SERVICES
P. O. Box 313
Trenton, New Jersey 08625-0313

Robert M. Czech
Chair/Chief Executive Officer

February 12, 2016

Mr. David Bobal

RE: Classification Appeal Auditor 1, Taxation
AS Log# 09150258, Position# 006749, EID# 000363002

Dear Mr. Bobal:

This is to inform you, and the Department of the Treasury, of our determination concerning your classification appeal. This determination is based upon a thorough review and analysis of all information and documentation submitted and a telephone audit conducted with you, and your immediate supervisor, Patrick Foray, on January 6, 2016.

Issue:

You are appealing your current permanent title of Auditor 1, Taxation (R28) is not consistent to your current assigned duties and responsibilities. You contend that the title of Supervising Auditor, Taxation (S30) is an appropriate title for your position.

Organization:

Your position is located in the Department of the Treasury, Division of Taxation Audit Activity Administration, Newark B. You report directly to Patrick Foray, Assistant Chief Audit Activity (&31) and have supervisory responsibility for five (5) Auditor 2, Taxation (P25); three (3) Auditor 3, Taxation (P22); and one (1) Principal Clerk Typist positions within your unit.

Mr. David Bobal
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Finding of Fact:

The primary responsibilities of your position include, but are not limited to the following:

- Supervising a group of lower grade level auditors, assigning cases, preparing audit procedures, verifying internal and external accounts, records, tax returns, and other financial records for the Division of Taxation, Audit Activity Administration.
- Reviewing and examining Tax Audit cases and assure compliance in accordance with the policies and procedures of New Jersey Tax Laws.
- Planning, supervising and organizing the work of the organizational unit and evaluates employee performance, conducts seminars addressing alterations of taxation statutes, and Internal Revenue Codes.
- Assisting in the training of lower level auditors, aiding with the completion of cases, and monitoring field audits with taxpayers.
- Corresponding with officers of State Agencies, local government units, and/or private firms based upon data, reports, records, and information obtained.
- Assisting in controversial and complex matters of considerable importance to the Division of Taxation, Field Audit Branch, Newark B.

Review and Analysis:

In reviewing your request, various titles were examined in relation to the overall duties being performed by your position to determine the most appropriate classification for the tasks described by you and your supervisor.

Your position is currently classified by the title Auditor 1, Taxation (50818-R28). The definition section of the job specification for this title states:

Mr. David Bobal
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February 12, 2016

“Under direction of a Supervising Auditor, Taxation, in the Division of Taxation, Department of the Treasury, assists in supervising the field or office auditing work and/or examining and verifying of accounts and records, both internally and of taxpayers, with respect to various taxes administered by the division; may be assigned to either field or central office location as required; does related work as required.”

You contend that the title Supervising Auditor, Taxation (50819-S30) is an appropriate title for your position. The definition section for this title states:

“Under general direction of a Chief Auditor, or other supervisory official in the Division of Taxation, Department of the Treasury, plans, supervises, and coordinates the work of audit personnel engaged in filed audits or office audits and/or examining and verifying of accounts and records, both internal and of taxpayers, with respect to various taxes administered by the division; may be assigned to work either in a field office or the central office as required; does related work as required.”

A Supervising Auditor, Taxation has the responsibility for supervising major audit activities concerned with either field or office audits. Typically there will be two or more teams for which the incumbent is responsible. Incumbents in this title perform duties such as organizing, and assigning work; reviewing work products; evaluating performance; maintaining quality, priority, and production controls, and overseeing administrative activities of the organization. Incumbents may head a Regional Audit Office, a District Audit Office, a large Central Office Unit or comparable activity.

The title, Supervising Auditor, Taxation is utilized as a second level supervisor. This level is characterized by supervising high level professional audit staff.

Incumbents in a second level supervisory title supervise first level supervisors. Organizationally there are: five (5) Auditor 2, Taxation (P25); three (3) Auditor 3, Taxation (P22); and one (1) Principal Clerk Typist within the unit. Therefore, since none of the subordinate positions are classified as an Auditor 1, Taxation, your position is not functioning as a second level supervisor.

Mr. David Bobal
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A review of your primary job duties and responsibilities finds that your position is primarily responsible for: supervising and/ or reviewing the work for a group of Auditors engaged examination of information provided on tax returns and auditing records at the taxpayer's place of business by monitoring the timely and accurate completion of audits assigned; preparing and signing subordinates' Performance Assessment Reviews (PARs); monitoring and/or approving subordinates' attendance records in e-CATS.

A thorough review of all of information concludes that the preponderance of assigned duties and responsibilities of your position are encompassed within your current title of Auditor 1, Taxation.

Determination:

Based upon the findings of fact above, it is my determination that the assigned duties and responsibilities of your position are properly classified by your current title Auditor 1, Taxation (50818-R28).

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 Records 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,



Joseph Ridolfi, Team Leader
Agency Services

JR/mj

c: Ms. Laura Budzinski, Treasury, Human Resources



STATE OF NEW JERSEY
CIVIL SERVICE COMMISSION
AGENCY SERVICES
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Chair/Chief Executive Officer

Chris Christie
Governor
Kim Guadagno
Lt. Governor

February 19, 2016

Ms. Viviana Garcia
[REDACTED]

**RE: Classification Appeal Auditor 1, Taxation
AS Log# 09150255, Position# 074610, EID# 000317121**

Dear Ms. Garcia:

This is to inform you, and the Department of the Treasury, of our determination concerning your classification appeal. This determination is based upon a thorough review and analysis of all information and documentation submitted and a telephone audit conducted with you, and your immediate supervisor, Patrick Foray, on December 16, 2015.

Issue:

You are appealing your current permanent title of Auditor 1, Taxation (R28) is not consistent to your current assigned duties and responsibilities. You contend that the title of Supervising Auditor, Taxation (S30) is an appropriate title for your position.

Organization:

Your position is located in the Department of the Treasury, Division of Taxation Audit Activity Administration, Hackensack F. You report directly to Patrick Foray, Assistant Chief Audit Activity (&31) and have supervisory responsibility for six (6) Auditor 2, Taxation and one (1) Auditor 3, Taxation positions within your unit.

Viviana Garcia
Page 2
February 19, 2015

Finding of Fact:

The primary responsibilities of your position include, but are not limited to the following:

- Supervising a group of lower grade level auditors, assigning cases, preparing audit procedures, verifying internal and external accounts, records, tax returns, and other financial records for the Division of Taxation, Audit Activity Administration.
- Reviewing and examining Tax Audit cases and assure compliance in accordance with the policies and procedures of New Jersey Tax Laws.
- Planning, supervising and organizing the work of the organizational unit and evaluates employee performance, conducts seminars addressing alterations of taxation statutes, and Internal Revenue Codes.
- Assisting in the training of lower level auditors, aiding with the completion of cases, and monitoring field audits with taxpayers.
- Corresponding with officers of State Agencies, local government units, and/or private firms based upon data, reports, records, and information obtained.
- Assisting in controversial and complex matters of considerable importance to the Division of Taxation.

Review and Analysis:

In reviewing your request, various titles were examined in relation to the overall duties being performed by your position to determine the most appropriate classification for the tasks described by you and your supervisor.

Your position is currently classified by the title Auditor 1, Taxation (50818-R28). The definition section of the job specification for this title states:

Viviana Garcia
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February 19, 2015

“Under direction of a Supervising Auditor, Taxation, in the Division of Taxation, Department of the Treasury, assists in supervising the field or office auditing work and/or examining and verifying of accounts and records, both internally and of taxpayers, with respect to various taxes administered by the division; may be assigned to either field or central office location as required; does related work as required.”

You contend that the title Supervising Auditor, Taxation (50819-S30) is an appropriate title for your position. The definition section for this title states:

“Under general direction of a Chief Auditor, or other supervisory official in the Division of Taxation, Department of the Treasury, plans, supervises, and coordinates the work of audit personnel engaged in filed audits or office audits and/or examining and verifying of accounts and records, both internal and of taxpayers, with respect to various taxes administered by the division; may be assigned to work either in a field office or the central office as required; does related work as required.”

A Supervising Auditor, Taxation has the responsibility for supervising major audit activities concerned with either field or office audits. Typically, there will be two or more teams for which the incumbent is responsible. Incumbents in this title perform duties such as organizing, and assigning work; reviewing work products; evaluating performance; maintaining quality, priority, and production controls, and overseeing administrative activities of the organization. Incumbents may head a Regional Audit Office, a District Audit Office, a large Central Office Unit or comparable activity.

The title, Supervising Auditor, Taxation is utilized as a second level supervisor. This level is characterized by supervising high level professional audit staff.

Incumbents in a second level supervisory title supervise first level supervisors. Organizationally there are: six (6) Auditor 2, Taxation (P25) and one (1) Auditor 3, Taxation positions within the unit. Therefore, since none of the subordinate positions are classified as an Auditor 1, Taxation, your position is not functioning as a second level supervisor.

A review of your primary job duties and responsibilities finds that your position is primarily responsible for: ensuring that cases are consistent with the Division's policy

Viviana Garcia
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February 19, 2015

and procedures, supervising and/ or reviewing the work for a group of Auditors; preparing and signing subordinates' Performance Assessment Reviews (PARs) and monitoring and/or approving subordinates' attendance records in e-CATS.

A thorough review of all of information concludes that the preponderance of assigned duties and responsibilities of your position are encompassed within your current title of Auditor 1, Taxation.

Determination:

Based upon the findings of fact above, it is my determination that the assigned duties and responsibilities of your position are properly classified by your current title Auditor 1, Taxation (50818-R28).

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 Records 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,



Joseph Ridolfi, Team Leader
Agency Services

JR/mj

c: Ms. Laura Budzinski, Treasury Human Resources



Chris Christie
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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

May 18, 2016

Mr. Michael McSloy
[REDACTED]
[REDACTED]

**RE: Classification Appeal, Auditor 1, Taxation, AS Log# 01160204,
Position# 007316, EIN# 000375835**

Dear Mr. McSloy:

This is to inform you, and the Department of the Treasury, of our determination concerning your classification appeal. This determination is based upon a thorough review and analysis of all information and documentation submitted.

Issue:

You are appealing that your current title of Auditor 1, Taxation (R27) is not consistent with your current assigned duties and responsibilities. You contend that a title of Supervising Auditor, Taxation (S30) is an appropriate title for your position.

Organization:

Your position is located in the Department of the Treasury, Division of Taxation, and you report directly to Susan Kane, Chief Audit Activity Treasury (M33). You conduct formal performance evaluations for six (6) positions of Auditor, 3 Taxation and (1) position of Senior Clerk.

Finding of Fact:

The primary responsibilities of your position include, but are not limited to the following:

Mr. Michael McSloy

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May 18, 2016

- Supervising the work of the CBT/Audit billing section personnel. Ensuring that cases are completed in a timely manner.
- Fielding questions from management and auditors as well as providing guidance on State Tax Law policies and procedures.
- Reviewing cases from the CBT/Audit billing personnel to ensure compliance with taxation policies and procedures by sending emails to the supervising auditor and drafting revisions as necessary.
- Assigning audit cases to various Auditor personnel based upon difficulty after cases have been reviewed by the Supervising Auditor, Taxation.
- Conducting PARS reviews and meeting with employees to discuss the quality and quantity of the work accomplished.

Review and Analysis:

In reviewing your request, various titles were examined in relation to the overall duties being performed by your position to determine the appropriate classification for the tasks described by you and your supervisor.

Your position is currently classified by the title, Auditor 1, Taxation (R27-50817). This title is used as a primary or first level of supervision

You contend that the title Supervising Auditor, Taxation (S30-50819) is an appropriate title for your position. The definition section of the job specification for this title states:

"Under general direction of a Chief Auditor, or other supervisory official in the Division of Taxation, Department of the Treasury, plans, supervises, and coordinates the work of audit personnel engaged in filed audits or office audits and/or examining and verifying of accounts and records, both internal and of taxpayers, with respect to various taxes administered by the division; may be assigned to work either in a field office or the central office as required; does related work as required."

Mr. Michael McSloy

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May 18, 2016

The title Auditor 1, Taxation is assigned to the "R" or primary level supervisory title.

Positions classified by titles assigned to the "S" bargaining unit such as Supervising Auditor, Taxation are required to supervise at least one (1) primary level supervisor. An empirical analysis of our records finds that your position supervises seven (7) non-supervisory staff members.

Incumbents classified in the Supervising Auditor, Taxation title are typically required to both lead a staff as well as supervise employees who have supervisory responsibility. This position supervises only staff members who are in non-supervisory titles.

A review of your assigned duties and responsibilities finds that the main function of your position is to review and oversee cases within the section to ensure they are completed on a timely basis. If the case does not meet CBT/Audit Billing Policies, you prepare an email to the Supervising Auditor, Taxation and return the case. You also respond to questions from management and staff within the section; aiding them with questions on State tax law, Taxation policies and procedures. Your position assigns cases after they have been reviewed by a Supervising Auditor, Taxation.

The assigned duties and/or responsibilities of the position under review are consistent with the established standards for incumbents functioning in the title, Auditor 1, Taxation.

Determination:

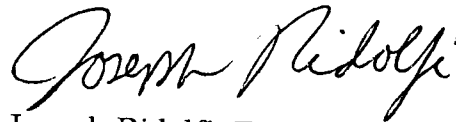
Based upon the findings of fact above, it is my determination that the assigned duties and responsibilities of your position are properly classified by the title Auditor 1, Taxation (R27-50817). Therefore, the classification of this position will remain unchanged.

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 Records Appeals Unit, Division of Appeals and Regulatory

Mr. Michael McSloy
Page 4
May 18, 2016

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,



Joseph Ridolfi, Team Leader
Classification and Personnel Management

JR/do

c: Ms. Laura Budzinski, Treasury, Human Resource



STATE OF NEW JERSEY
CIVIL SERVICE COMMISSION
AGENCY SERVICES
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Trenton, New Jersey 08625-0313

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Robert M. Czech
Chair/Chief Executive Officer

March 31, 2016

Mr. James M. Stein
Department of the Treasury
Division of Taxation
50 Barrack Street
PO Box 264
Trenton, New Jersey 08695-0264

RE: Classification Appeal – Auditor 1, Taxation
AS LOG# 10150336, Position# 006468, EID# 000359726

Dear Mr. Stein:

This is to inform you, and the Department of the Treasury, of our determination concerning your classification appeal. This determination is based upon a thorough review and analysis of all information and documentation submitted.

Issue:

You are appealing your current title of Auditor 1, Taxation (R27) is not consistent your current assigned duties and responsibilities. You contend that the title Supervising Auditor, Taxation (S30) is consistent with the duties that you currently perform.

Organization:

Your position is located in the Division of Taxation, Audit Activity, Excise Tax – Liquor & Cigarettes. You report directly to Jack Griffiths, Chief Audit Activity Treasury (&33), and you have supervisory responsibility for the following positions: three (3) Auditor 2, Taxation (P24); two (2) Auditor 3, Taxation (P21); one (1) Technician Management Information Systems (A16); and one (1) Technical Assistant 2 (A15).

Finding of Fact:

Mr. James Stein
Page 2
March 31, 2016

The primary responsibilities of your position include, but are not limited to the following:

- Supervising and/ or reviewing the work for a group of Auditors engaged in auditing the alcoholic beverage tax, cigarette tax and tobacco products tax by monitoring the timely and accurate completion of audits assigned.
- Supervising the assignment of audit caseload and ensuring subordinates' individual standards are met.
- Supervising and/or directing staff in the enforcement of the Master Settlement Agreement (MSA).
- Preparing and signing subordinates' Performance Assessment Reviews (PARs).
- Monitoring and/or approving subordinates' time records in e-CATS (electronic-Cost Accounting and Timesheet System).
- Reviewing and/or approving written correspondence prepared by subordinate Auditors prior to sending to taxpayers.

Review and Analysis:

Your position is currently classified by the title Auditor 1, Taxation (R27-50817). The definition section of the job specification for this title states:

“Under direction of a Supervising Auditor, Taxation, in the Division of Taxation, Department of the Treasury, assists in supervising the field or office auditing work and/or examining and verifying of accounts and records, both internally and of taxpayers, with respect to various taxes administered by the division; may be assigned to either field or central office location as required; does related work as required.”

The title Auditor 1, Taxation is utilized as a primary or first level supervisor. The essential component of supervision is the responsibility for the administration of formal performance evaluations for subordinate staff. Supervisory duties also include ensuring that assigned tasks are performed efficiently on a day-to-day basis and the training of subordinates.

You contend that the title Supervising Auditor, Taxation (S30-50819) is an appropriate title for your position. The definition section of the job specification for this title states:

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“Under general direction of a Chief Auditor, or other supervisory official in the Division of Taxation, Department of the Treasury, plans, supervises, and coordinates the work of audit personnel engaged in filed audits or office audits and/or examining and verifying of accounts and records, both internal and of taxpayers, with respect to various taxes administered by the division; may be assigned to work either in a field office or the central office as required; does related work as required.”

The title Supervising Auditor, Taxation is utilized as a second level supervisor. Incumbents have responsibility for supervising major audit activities concerned with either field or office audits. Usually there will be two or more teams or sub-units or other formal or informal groupings for which the incumbent is responsible. The Supervising Auditor, Taxation may head a Regional Audit Office, a District Audit Office, a large Central Office Unit or comparable activity. The staff may include trainees and clerical workers, but this level is assigned only on the basis of responsibility for supervising professional work, some of which must be of the Auditor 1, Taxation level of difficulty.

You assert in your classification appeal that you will be responsible for preparing Performance Assessment Reviews (PAR) for eight (8) subordinates including an Auditor 1, Taxation position. While supervisory duties are cited in your Position Classification Questionnaire (DPF-44S), they were not included as part of your Performance Assessment Review.

An analysis of PAR records found that you are preparing and signing a Performance Assessment Reviews (PARs) for: three (3) Auditor 2, Taxation (P24); two (2) Auditor 3, Taxation (P21); one (1) Technician Management Information Systems (A16); and one (1) Technical Assistant 2 (A15) positions.

The organization chart submitted at the time of this classification appeal shows there is a position of Auditor 1, Taxation (R27) within the unit. However, an examination of PAR records does not support that you are responsible for preparing and/signing the PAR for that incumbent. Further, since none of the other subordinate positions are classified as an Auditor 1, Taxation, your position is not functioning as a second level supervisor. Position classification appeals are based on an incumbent's current assigned duties; prospective duties are not considered.

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A review of your primary job duties and responsibilities shows that this position is primarily responsible for: supervising and/ or reviewing the work for a group of Auditors engaged in auditing the Alcoholic Beverage tax, Cigarette tax, and Tobacco Products tax by monitoring the timely and accurate completion of audits assigned; preparing and signing subordinates' Performance Assessment Reviews (PARs); monitoring and/or approving subordinates' attendance records in e-CATS.

A comprehensive review of the Position Classification Questionnaire (DPF-44S) and Performance Assessment Review (PAR) that you provided in your October 21, 2015 classification appeal was compared to your January 12, 2015 classification appeal submission. The result of this comprehensive review revealed no substantive changes in assigned duties and/or responsibilities. Further, the Division of Appeals and Regulatory Affairs Board, in a decision issued on October 9, 2015, CSC Docket No. 2016-147, cited that your position was properly classified as an Auditor 1, Taxation. Based upon this current assessment, a substantive change in the assigned duties and/or responsibilities of your position has not been demonstrated.

A thorough review of all of the information concludes that the preponderance of assigned duties and responsibilities are encompassed within your current title of Auditor 1, Taxation.

Determination:

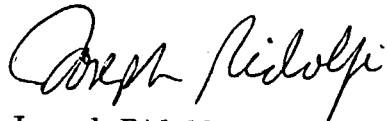
Based upon the findings of fact above, it is my determination that the assigned duties and responsibilities of your position are properly classified by your current permanent title Auditor 1, Taxation (R27-50817). Therefore, the classification of your position will remain unchanged.

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 Records Appeals Unit, Division of Appeals and Regulatory Affairs, PO Box 312, Trenton, New Jersey 08625-0312. Please note that the submission of an appeal must include copy of the determination being appealed as well as

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written documentation and/or argument substantiating the portions of the determination being disputed and the basis for the appeal.

Sincerely,

A handwritten signature in cursive script, appearing to read "Joseph Ridolfi".

Joseph Ridolfi, Team Leader
Agency Services

JR/rmd

c: Ms. Budzinski, Treasury, Human Resources

