

effectiveness, and suitability to current conditions, costs, and accomplishment using established procedures/standards; determining whether department activities/programs are essential to good government and are carried on economically/efficiently; and appraising adequacy/effectiveness of operating systems and assisting units in the development of the organizational structure and methods of operation necessary for the performance of existing, new, or expanded functions. Agency Services indicated that the appellant did not perform such duties and instead performed duties that involve computing and preparing fiscal documents and reconciliation of various statements and accounts used to replenish funds and accounts. She also prepared allotments, transfers, and object code creation requests. Further, the appellant assisted with or took the lead on fiscal year-end entries and reconciliations.

During the review, Agency Services considered the title of Principal Fiscal Analyst. An incumbent serving in this title performs duties which include, but are not limited to, reviewing, analyzing, and interpreting financial records and statements; reviewing expenditures for compliance with budget policies; allocating payments from various sources to appropriate accounts; and reviewing and recognizing discrepancies in financial data. Agency Services determined that the duties the appellant had been performing were commensurate with the title Principal Fiscal Analyst.

On appeal, the appellant argues that the duties that she performs are more in line with those of an Administrative Analyst 3 than those of a Principal Fiscal Analyst. She asserts that she performed all the duties that were previously assigned to an incumbent Administrative Analyst 3 who retired in May 2020. As that position remained unfilled, she was critical in stepping in and ensuring a smooth transition to keep functions moving successfully. Additionally, the appellant maintains that since that time, she has performed all the day-to-day activities of an Administrative Analyst 3, as well as more complex tasks such as providing insight on current practices and pointing out weaknesses and/or areas of improvement, which are in-line with Administrative Analyst 3 duties. She adds that in completing complex review of financial data and performing reconciliations, these tasks entail bringing up any inadequacies and appraising the effectiveness of programs. Moreover, she claims that she makes recommendations on existing programs and offers suggestions that may increase revenue. Furthermore, she states that if revisions to her offices current practices are necessary, she makes the suggestions to her manager and implements them as necessary to avoid adverse impacts.

CONCLUSION

N.J.A.C. 4A:3-3.9(e) states that in classification appeals, the appellant shall provide copies of all materials submitted, the determination received from the lower level, statements as to which portions of the determination are being disputed, and

the basis for appeal. Information and/or argument which was not presented at the prior level of appeal shall not be considered.

The definition section of the Administrative Analyst 3 job specification states:

Under general supervision of an Administrative Analyst 4 or other supervisor in a state department, institution, or agency, performs the review, analysis, and appraisal of current department administrative procedures, organization, and performance and helps to prepare recommendations for changes and/or revisions; does other related duties.

The definition section of the Principal Fiscal Analyst job specification states:

Under general supervision of a supervisor takes the lead in developing, analyzing, reviewing and coordinating the preparation for review and maintenance of the department budget; conducts other fiscal analyses, takes the lead in analyzing budgets for grants, contracts, state funds and/or program funds, assists in analyzing fiscal impacts, maintains records; does other related duties.

In this present matter, a review of the job specifications indicates an Administrative Analyst 3 performs higher level review and analysis of departmental administrative procedures, organization and performance, and helps prepare recommendations for changes. Principal Fiscal Analyst work consists more of financial reviews and maintenance of records. A review of the appellant's PCQ indicates that her four main duties are initiating and processing varying financial entries on a daily basis (20 percent), analyzing and entering the quarterly payments for charges owed and verifying information for accuracy and distribution (20 percent), directly assisting the Budget Officer with all budget requests and funding status for account balances in prevention of shortages or potential deficits (20 percent), and processing and maintaining confidential bank account records for all existing Divisional Units and ensuring procedures meet auditor and Treasury circular requirements and internal policies (20 percent). A review of these tasks clearly shows that the appellant is predominantly performing duties consistent with those of a Principal Fiscal Analyst, whose duties include reviewing, analyzing, and interpreting financial records and statements; reviewing expenditures for compliance with budget policies; allocating payments from various sources to appropriate accounts; and reviewing and recognizing discrepancies in financial data. While the appellant argues that she performs higher level tasks such as providing insight on current practices, pointing out weaknesses and/or areas of improvement, bringing up any inadequacies, appraising the effectiveness of programs, making recommendations on existing programs, and offering suggestions that may increase revenue, it is apparent from the PCQ that these tasks are not the primary focus of her position. 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. Finally, any comparison to a prior Administrative Analyst 3 is inappropriate as 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 Carol Maita, Department of Labor* (Commissioner of Personnel, decided March 16, 1995); *In the Matter of Dennis Stover, Middletown Township* (Commissioner of Personnel, decided March 28, 1996). *See also, In the Matter of Lorraine Davis, Office of the Public Defender* (Commissioner of Personnel, decided February 20, 1997), *affirmed*, Docket No. A-5011-96T1 (App. Div. October 3, 1998). Accordingly, based on the foregoing, the appellant has not presented sufficient evidence to determine that she should be reclassified as an Administrative Analyst 3 and her appeal is therefore denied.

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
THE 24TH DAY OF FEBRUARY, 2025



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Chair/Chief Executive Officer
Civil Service Commission

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