B-54



STATE OF NEW JERSEY

In the Matter of Raschelle Wiggins, Auditor 1 (PS6845K), Department of Human Services

CSC Docket No. 2014-3133

FINAL ADMINISTRATIVE
ACTION OF THE
CIVIL SERVICE COMMISSION

Examination Appeal

ISSUED: 0CT 2 3 2014

(RE)

Raschelle Wiggins appeals the determination of the Division of Selection Services (DSS) which found that she did not meet the experience requirements for the promotional examination for Auditor 1 (PS6845K), Department of Human Services.

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The subject examination announcement was issued with a closing date of January 21, 2014, and was open to employees in the competitive division who had an aggregate of one year of continuous permanent service as of the closing date in the title Auditor 2 OR to employees in the competitive division who had an aggregate of one year of continuous permanent service as of the closing date in any competitive title and who met the announced experience requirements. requirements included possession of a Bachelor's Degree from an accredited college or university, including or supplemented by 21 semester hour credits in professional accounting courses which may include courses in municipal or government accounting, and three years of accounting or auditing experience. Possession of a valid certificate as a Certified Public Accountant issued by the New Jersey State Board of Accountancy, could be substituted for the Bachelor's degree. applicants who successfully completed the required twenty-one semester hour credits in accounting, but who did not possess a Bachelor's degree, could substitute additional experience as indicated on a year-for-year basis. The appellant was found to be below the minimum requirements in experience. Two applicants appear on the eligible list, which was promulgated in September 2014, but has not yet been certified.

Ms. Wiggins indicated that she possessed the required degree and credits, and she listed six positions on her application, provisional Auditor 1, Accountant 3, Cashier/Sales Associate at Gap Incorporated (part-time, 20 hours per week), Judiciary Clerk 3 at Middlesex County Courthouse, Accounting Clerk 2 at Educational Testing Service, and Accounts Payable Clerk for Accountemps. Official records indicate that the appellant was an Auditor Accountant Trainee for one of the two years she indicated she was an Accountant 3. She was credited with five months of experience in her provisional position, and was found to be lacking two years, seven months of auditing or accounting experience.

On appeal, Ms. Wiggins states that she possesses two years, eleven months of applicable experience as an Accounting Clerk 2 in the Accounts Payable department of Educational Testing Service, and she provides clarified duties for this position. She also contends that she has two years of accounting experience gained at the Division of Pensions and Benefits in the Department of the Treasury, and she provides an extensive list of duties for that position. She also provides duties for her provisional position.

N.J.A.C. 4A:4-2.6(a) provides that applicants shall meet all requirements specified in the promotional examination announcement by the closing date.

CONCLUSION

The appellant was correctly deemed to be ineligible for the subject examination since she lacked the required experience. The appellant received credit for five months of experience in her provisional position, and was found to be lacking two years, seven months of auditing or accounting experience.

As to her position as an Accountant 3 in the Division of Pensions and Benefits, the appellant described her duties in this position as monitoring and reviewing Pre/Post retirement-related employment of retirees and members to ensure compliance with various laws; interpreting statutes, laws and the administrative code to retirees, members and employers as they relate to a retiree under investigation; preparing detailed notes, preliminary findings, assessments and violation correspondence based on the analysis of data collected; reviewing programs and contract issues that could affect the integrity of pension funds to ensure compliance to state laws and regulations; responding to inquiries to provide accurate information regarding a retiree's case, explain procedures, or clarify other issues; attending monthly meetings pertaining to the number being investigated; coordinating work efforts between the external audit unit and other units to resolve problems pertaining to an active member or retiree; preparing worksheets exemplifying members pension benefit payments; and compiling accurate and statistical information to include in a monthly report. Typical accounting duties include checking and reviewing accounting reports and preparing financial

statements, verifying correctness of different expenditure journals, closing accounts at the end of year and making schedules and reports, preparing budget requests, overseeing work of clericals who post journals and subsidiary accounts and verifing figures for accuracy, and posting entries in a general ledger and subsidiary accounts. A comparison of the appellant's duties for her Accountant 3 position to the job specification for Accountant 3 reveals that the appellant was not performing the duties of her title while in that position. Rather, those duties more closely resembled those of the Pension Benefits Specialist title series. Incumbent Pension Benefits Specialists process and respond to retirement, health benefits or other employee benefit requests and inquiries involving complicated eligibility determinations and perform complex computations. Although the appellant was an Accountant 3 while in the Division of Pensions and Benefits, the primary focus of a position was not accounting work. As such, the appellant cannot receive credit for experience in this position.

Next, titles are categorized as professional, para-professional or non-professional. N.J.A.C. 4A:4-2.5(a)1 states that professional titles require at least a Bachelor's or higher level degree, with or without a clause to substitute experience. N.J.A.C. 4A:4-2.5(a)3 states that non-professional titles require less than 60 general college credits or less than 12 specific college credits, while N.J.A.C. 4A:4-2.5(a)2 states that para-professional titles require at least 60 general college credits or 12 or more specific college credits (but less than a full degree). Thus, since the Auditor 1 title requires completion of a Bachelor's degree, it is considered a professional title. The title Judiciary Clerk 3 title requires clerical experience, and therefore is a non-professional title. Accordingly, any experience gained as a Judiciary Clerk 3 is non-applicable.

The appellant's experience as a Cashier is clearly inapplicable, as is her experience as an Accounts Payable Clerk. The appellant's experience as an Accounting Clerk 2 included processing invoices to pay vendors, assisting in check runs, and performing monthly related activities such as journal entries, account reconciliation, and accruals. She voided and reissued payments, resolved vendor and employee payment inquiries and problems, and participated in other clerical accounting duties such as analyzing travel vouchers and resolving voucher issues. A review of these duties indicate that they are bookkeeping in nature and do not rise to the level and scope of accounting, as they do not involve preparation of financial statements, budgeting or other financial reports. The duties provided on appeal do not substantiate that she was performing accounting work while in that position. In sum, the appellant lacks two years, seven months of applicable experience as of the January 2014 closing date.

The appellant was denied admittance to the subject examination since she lacked the minimum requirements in experience. An independent review of all material presented indicates that the decision of the DSS that the appellant did not

meet the announced requirements for eligibility by the closing date is amply supported by the record. The appellant provides no basis to disturb this decision. Thus, the appellant has failed to support her burden of proof in this matter.

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 22nd DAY OF OCTOBER, 2014

Robert M. Czech
Chairperson

Civil Service Commission

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