

B-43



STATE OF NEW JERSEY

FINAL ADMINISTRATIVE ACTION
OF THE
CIVIL SERVICE COMMISSION

In the Matter of Bonnie Kelter,
Department of Labor and Workforce
Development

Request for Reconsideration

CSC Docket No. 2014-3172

ISSUED: NOV 07 2014

(RE)

Bonnie Kelter requests reconsideration of the final administrative determination *In the Matter of Bonnie Kelter, Department of Labor and Workforce Development* (CSC, decided May 7, 2014) which determined that her position is properly classified as Accountant 3. A copy of that decision is attached hereto and incorporated herein.

By way of background, Ms. Kelter petitioned the Division of Classification and Personnel Management (CPM) for a review of her position, alleging that she had been performing duties and responsibilities of an Accountant 2 or Administrative Analyst 3. CPM conducted a detailed analysis of her duties questionnaire and found that Ms. Kelter's duties were those of an Accountant 3. On appeal, Ms. Kelter argued that she independently handles the Youth Corp grants program and is the financial liaison to the Division of Information Technology for the development and implementation of the SAGE Computer Systems for the Youth Transition to Work grant. For the Youth Transition to Work grant, she argued that she recommended changes to the proposed system to match the necessary financial procedures, identified problems with the system, and determined whether the financial results of the live production system could be certified. She also reconciled balances in the grants assigned to her against records maintained by the Program Office to resolve discrepancies; created work aids and logs where there was no previous repository of information; and wrote detailed instructions for the County Apprenticeship grantees for the new fiscal year. The Civil Service Commission (Commission) analyzed the duties as outlined on Ms. Kelter's Position Classification Questionnaire (PCQ), and indicated that her duties did not match the job definition

for Administrative Analyst 3. It found that Ms. Kelter's primary tasks were not above the scope of the duties of an Accountant 3, as the petitioner performs independent accounting work of some importance and difficulty, but does not independently handle accounting programs. Although the petitioner stated that she independently handles the Youth Corp grants program, the Commission found that she failed to provide additional detail such as the amount of time spent on this duty in comparison to the other duties listed on her PCQ, and the importance of this duty in the overall position.

In support of her request for reconsideration, the petitioner submits two emails she wrote to supervisors regarding suggestions for standardizing payroll bills. The petitioner asserts that this shows that she actively reviewed, analyzed, and appraised current department administrative procedures, and helped to prepare recommendations for changes. She states that, as a result her suggestion to discuss standardization, management adopted the billing format she created to be the Division's new standard format, although five other formats had been considered, and a Supervising Administrative Analyst called it the most "concise, clear, and accurate" format.

The petitioner also argues that she listed all responsibilities that add up to 100% of her time, and every one of her responsibilities is a component of her "end-to-end" responsibility of independently handling the accounting aspect of the Youth Corps grants program. She states that she reviews contracts, manages the funding and cash flow of the program, reviews and pays invoices, performs payroll adjustments, and prepares monthly financial reports showing the financial status of the grant. She states that she does all of the tasks that are necessary to be done for the end-to-end responsibility of the grants program, and that is the primary focus of her position.

CONCLUSION

N.J.A.C. 4A:2-1.6(b) sets forth the standards by which the Civil Service Commission may reconsider a prior decision. This rule provides that a party must show that a clear material error has occurred or present new evidence or additional information not presented at the original proceeding which would change the outcome of the case and the reasons that such evidence was not presented at the original proceeding.

At the outset, the petitioner has not met the reconsideration criteria. She has not shown a clear material error or presented new evidence or additional information not presented at the original proceeding which would change the outcome of the case.

First, the petitioner continues to argue for reclassification to two titles. However, the Commission can only designate one title as the appropriate classification as there are no dual titles in State government.

As to the Administrative Analyst 3 title, the record stands very clear that this could not possibly be the correct classification of her position. The petitioner's e-mail, which was submitted on appeal and on reconsideration and was not in her original documentation, is a suggestion for a discussion about the standardization of payroll bills. This in no way substantiates that review, analysis and appraisal of administrative procedures, organization and performance is the primary focus of her position. Rather, this appears to be an ancillary result of her duty of preparing payroll bills. In the course of this work, the petitioner has discovered a more efficient or effective way of producing her work. This is not to say that she performed an analysis of the payroll bills, and other administrative procedures, organization and performance, in order to discover more efficient, effective or suitable procedures, and primarily does so on a consistent basis every day. There is clearly no basis to reclassify the position as Administrative Analyst 3.

As to the Accountant 2 title, the Commission evaluated the duties that the petitioner listed which comprised 100% of her time and, based on the information she provided on her PCQ, concluded that her duties do not have responsibility for independently handling accounting programs. Upon reconsideration, the petitioner states that she independently handles the Youth Corps grant from end-to-end. Nevertheless, her PCQ also indicated that she works on WIA Title 1B and Title II program accounts as well as other grants, such as the Youth Transition to Work grant. The intent of the Accountant 2 title is to have charge of accounting in a major division handling complex accounting assignments. The petitioner was not clear in her initial documentation that she independently handled the Youth Corps grant, and in addition, it has not been established that handling of this grant is equivalent to having charge of accounting in a major division.

Also, the petitioner has indicated that components or pieces of her duties are applicable to the Youth Corps grant, but she does not provide the amount of time that she spends on this grant program as opposed to the other programs and grant accounts, even after the Commission mentioned in its decision that she did not provide the amount of time spent on this grant. The petitioner indicated on her PCQ that she worked on WIA Title 1B and Title II program accounts for 15% of her time. She also indicated that she creates bills which are owed from accounts handled by other accountants for 20% of the time. For 5% of the time she prepares the daily bank deposits. For 10% of the time she reviews contracts for various funding sources for appropriateness and reviews budgets submitted by grantees for accuracy. For the remaining 50% of the time, the petitioner performs duties for "various grants." This cannot be read to imply that the majority of her time is spent on the Youth Corps grant, i.e., independently handling an accounting program. Her

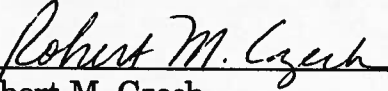
duties contain references to other grants and programs as well. She may or may not independently handle a grant from end-to-end, but if she does, it does not appear to be the primary focus of the position. The duties which she listed on her PCQ are contained within the definition of the Accountant 3 title. The Commission properly considered all the duties of the position from the record before it and no material error is evident.

ORDER

Therefore, it is ordered that this request 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 6th DAY OF NOVEMBER, 2014


Robert M. Czech
Chairperson
Civil Service Commission

Inquiries
and
Correspondence

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

Attachment

c. Bonnie Kelter
Thomas Healy
Kenneth Connolly
Joseph Gambino



STATE OF NEW JERSEY

FINAL ADMINISTRATIVE ACTION
OF THE
CIVIL SERVICE COMMISSION

Classification Appeal

In the Matter of Bonnie Kelter,
Department of Labor and Workforce
Development

CSC Docket No. 2014-1028

ISSUED: MAY - 9 2014

(RE)

Bonnie Kelter appeals the attached decision of the Division of Classification and Personnel Management (CPM) which found that her position with the Department of Labor and Workforce Development (DLWD) is properly classified as Accountant 3. She seeks an Accountant 2 or Administrative Analyst 3 job classification in this proceeding.

Bonnie Kelter was regularly appointed to Accountant 3 from an open competitive list on December 19, 2011. In June 2013, Ms. Kelter requested a classification review of her position located in the Department of Labor and Workforce Development's (DLWD) Division of Finance and Accounting. She reports to Erica Slaughter, Administrative Analyst 1, who is also responsible for supervising four other staff members. Ms. Kelter works in conjunction with other professional and clerical employees on the accounting activities for the DLWD.

Ms. Kelter appealed the proper classification of her position, and argued that her functions were inconsistent with the title Accountant 3 and would be more appropriately identified with the title Administrative Analyst 3 or Accountant 2. As a result, CPM performed a classification review including an analysis of the submitted Position Classification Questionnaire (PCQ) and related documents. The audit review found that Ms. Kelter's assigned duties and responsibilities, as detailed in CPM's attached decision, were commensurate with the title of Accountant 3, the title she currently holds.

On appeal, Ms. Kelter argues that she independently handles the Youth Core grants program and is the financial liaison to the Division of Information Technology for the development and implementation of the SAGE Computer Systems for the Youth Transition to Work grant. For the Youth Transition to Work grant, she recommended changes to the proposed system to match the necessary financial procedures, identified problems with the system, and determined whether the financial results of the live production system could be certified. She also reconciled balances in the grants assigned to her against records maintained by the Program Office to resolve discrepancies; created work aids and logs where there was no previous repository of information; and wrote detailed instructions for the County Apprenticeship grantees for the new fiscal year. She also states that CPM neglected to consider whether the duties and responsibilities fall within the definition for Administrative Analyst 3.

In a supplement to her appeal, the appellant argues that her supervisor agreed with the job titles that she proposed, and that she has gained proficiency in one of her duties, the biweekly review of expenditures against cash receipts for accounts of various programs. Lastly, the appellant maintains that a desk audit was not performed because there was no contact by telephone or in person.

CONCLUSION

The definition section of the classification 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.”

The definition section of the classification specification for Accountant 2 states:

“Under the direction of an Accountant 1 or other supervisory officer, takes the lead in (1) a group of Accountants of lower grades engaged in professional accounting work, or (2) independently handles accounting programs; does related work as required.”

The definition section of the classification specification for Administrative Analyst 3 states:

“Under general supervision of an Administrative Analyst 1 or other supervisor in a State department, institution, or agency, assists in the review, analysis, and appraisal of current department administrative

procedures, organization, and performance, and helps to prepare recommendations for changes and/or revisions; does related duties.”

As to the type of classification review, classification reviews are typically conducted by either a paper review, based on the duties questionnaire completed by the employee and supervisor; an on-site audit with the employee and supervisor; or a formal telephone audit to obtain clarifying information. *See In the Matter of Richard Cook* (Commissioner of Personnel, decided August 22, 2006). The chosen method in this case was a paper review, which is a valid way of collecting information about a position and is not by any means considered to be inadequate or improper. The appellant’s dissatisfaction with the method of classification review is not a reason to conclude that the audit results were inaccurate.

It is noted that the classification of a position is determined based the duties and responsibilities assigned to a position at the time the request for reclassification is received by CPM, as verified by audit or other formal study. The outcome of position classification is not to provide a career path to the incumbents, but rather is to ensure that the position is 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). Further, how well or efficiently an employee does his or her job, length of service, and qualifications have no effect on the classification of a position currently occupied, as *positions*, not employees, are classified. Typically, classification determinations list only those duties which are considered to be the primary focus of an employee’s duties and responsibilities that are performed on a regular, recurring basis. *See In the Matter of David Baldasari* (Commissioner of Personnel, decided August 22, 2006). Duties performed in the past, or expected to be performed in the future are not considered.

The appellant argues that CPM neglected to consider whether the duties and responsibilities fall within the definition for Administrative Analyst 3. On page 3 of its decision, CPM briefly explains the duties of an Administrative Analyst 3. A comparison of those duties, and the definition of title, to the appellant’s duties indicates that the appellant is clearly not performing the duties of an Administrative Analyst 3. The primary focus of the position is not performing nor assisting in the review, analysis, and appraisal of current department *administrative procedures, organization, and performance*, and helping to prepare recommendations for changes and/or revisions. The appellant works with accounts and documents, financial reports, monthly billings, and performs various other accounting functions. On her PCQ, the appellant did not mention specific grants, such as the Youth Core grants program or Youth Transition to Work grant. One of her duties, performed 30% of the time, was to review expenditure reports submitted from grantees to ensure accuracy and that costs are within budget and statutory limits. For this duty, she indicates that she reviews and approves cash

reimbursement requests, and enters financial amounts in spreadsheets she designed herself to keep running totals and prevent duplication and over-expenditure. Monthly and quarterly she prepares financial reports on the current status of a grant, and prepares a forecast of the grant expenditures to the end of the fiscal year, which she submits to her supervisor. On a monthly basis she creates a summarized spreadsheet with all of the data of the grantees. She assists the Program Office to write detailed instructions for grantees for a new fiscal year and to create template spreadsheets for grantees to submit their report. In her appeal, the appellant stated that she independently handles the Youth Core grants program, but she provides no further details. This may or may not relate to the duty listed above that she performs 30% of the time, but is not the primary focus of her position.

Being a financial liaison for work involving the computer system for the Youth Transition to Work grant is not administrative analysis. The appellant states that she recommended changes to the proposed new computer (SAGE) system to match the necessary financial procedures, identified problems with the system, and determined whether the financial results of the live production system could be certified. If the appellant performed this work, she did not specify it on her PCQ, and this task appears to have been completed. If so, the appellant should be performing current analysis and appraisal of other department administrative procedures, organization, and performance. The instructions for the PCQ indicated that the employee must account for 100% of her time, and the appellant did so, listing six duties with multiple functions therein. In addition, one of the duties listed in the job specification for Accountant 3 is to devise improved accounting methods and recommend their adoption.

The appellant further stated that for 15% of her time she reviewed expenditures against cash receipts and entered this on a spreadsheet; for 20% of the time she reviewed monthly billings for central account support; for 10% of the time she reviewed contracts for various funding sources to ensure the accounting language is in accordance with Generally Accepted Accounting Procedures and State regulations, and reviewed budgets submitted by grantees for accuracy; for 20% of the time she created bills for reimbursement to accounts for salaries and fringe benefits; and for 5% of the time she was the backup person to prepare daily bank deposits. Recommending changes to SAGE, identifying problems, and determining whether the financial results could be certified may touch upon administrative analysis, but performance of this duty does not establish that this is the primary purpose of the position. In fact, her supervisor indicated that the most important job duties of the position are to review and approve financial reports submitted from grantees, and the monthly or quarterly billing for payroll activity.

Reconciling balances in the grants assigned to her against records maintained by the Program Office to resolve discrepancies is clearly accounting

work and not administrative analysis. Creating work aids and logs where there was no previous repository of information, and writing detailed instructions for the County Apprenticeship grantees for the new fiscal year, does not match the job definition for Administrative Analyst 3.

As to the level of her title in the Accountant title series, the job specifications delineate the titles based on level of complexity of duties. The Accountant 2 takes the lead over a group of Accountants of lower grades engaged in professional accounting work, or independently handles accounting programs, while the Accountant 3 performs independent accounting work of some importance and difficulty. In this regard, the appellant clearly does not take the lead over a group of Accountants of lower grades engaged in professional accounting work, and therefore would be required to meet the standard of independently handling accounting programs. The appellant's duties questionnaire and related classification audit material confirms that the appellant performs independent accounting work of some importance and difficulty, but does not independently handle accounting programs. The appellant stated that she independently handles the Youth Core grants program; however, she failed to provide additional detail such as the amount of time that she spends on this duty in comparison to the other duties listed on her PCQ, and the importance of this duty in the overall position. 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. The appellant has not proven that she independently handles accounting programs and that this is the primary focus of her position. The appellant's duties are not at the level and scope of those performed by an Accountant 2.

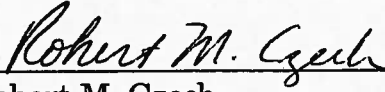
Accordingly, a thorough review of the entire record fails to establish that the appellant has presented a sufficient basis to warrant an Accountant 2 or Administrative Analyst 3 classification of her position.

ORDER

Therefore, the position of Bonnie Kelter is properly classified as Accountant 3.

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 7th DAY OF MAY, 2014



Robert M. Czech
Chairperson
Civil Service Commission

Inquiries
and
Correspondence

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

Enclosure

c: Bonnie Kelter
Thomas Healy
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 16, 2013

Bonnie Kelter
N.J. Department of Labor and Workforce Development
1 John Fitch Plaza
P.O. 044
Trenton, N.J. 08625=0044

**RE: Classification Appeal – Accountant 3 (P18) EID # 000703996 Position # 939629 CPM
Log #06130230**

Dear Ms. Kelter:

ISSUE:

You are serving permanently (RAO) in the title, Accountant 3 (P18 – 50492), and contend you are performing duties and responsibilities commensurate with the title, Accountant 2 (P21 – 50073).

ORGANIZATION AND STRUCTURE:

Your position is assigned to the Division of Finance and Accounting, N. J. Department of Labor and Workforce Development. You report directly to Erica Slaughter, Administrative Analyst 1 Accounting (R29). You have no supervisory authority.

FINDINGS OF FACT:

You perform the following assigned duties and responsibilities:

- Reconciles expenditures against cash receipts for the WIA Title 1B and Title II program accounts and submits worksheets to supervisor.
- Prepares financial reports to show the current fiscal status of a grant and to forecast the grant expenditures to the end of the fiscal year, following a review of the monthly and quarterly grants expenditure reports.

- Reviews monthly billings from central accounts to assure availability of funds and that payments are made in a timely manner; notifies superior if a surplus or shortage of funds is discovered, and monitors the issue until resolved by the Office of Management and Budget (OMB).
- Creates bills for reimbursements of salary and fringe benefits accounts, and track all billings year-to-date on a spreadsheet to automatically adjust for balance withdrawals; reviews bills from other accountants for accuracy, and pays them as adjustments in the New Jersey Comprehensive Financial System.
- Tracks payments from other accountants and notifies them if their reimbursements are late.
- Reviews budgets from contracts submitted by grantees to verify proper accounting methods and that the accounting language conforms to GAAP and state regulations.

REVIEW AND ANALYSIS:

The definition section of the job specification for the current 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.

This position checks and reviews accounting reports and prepares financial statements based thereon. It also closes the accounts at the end of the year and makes up schedules and reports, and prepares extensive accounting and other financial reports for submission to a superior official and makes appropriate comments as to accounting methods. In addition, this position posts entries in the general ledger and subsidiary accounts, and provides assistance as required to department personnel on accounting procedures.

The definition section of the job specification for the requested title, Accountant 2 , states:

Under the direction of an Accountant 1 or other supervisory officer, takes the lead in (1) a group of Accountants of lower grades engaged in professional accounting work, or (2) independently handles accounting programs; does related work as required.

An incumbent in this position would assist in the training of subordinate personnel in accounting procedures and advise them on difficult problems. He/she would also prepare financial and related containing findings and recommendations, and edit the accounting and financial reports made by subordinate personnel; and check these for accuracy and compliance with the law. In addition, he/she would interpret accounting and financial data, and maintain essential accounting and other related records and files.

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

Under direct supervision of an Administrative Analyst 1 or other supervisor in a state department, institution, or agency, assists in the review, analysis, and appraisal of current department administrative procedures, organization, and performance, and helps prepare recommendations for changes and/or revisions; does related duties.

An incumbent in this position would appraise the adequacy/effectiveness of operating systems and may assist agencies in the development of organizational structure and methods of operation necessary for the performance of existing, new, or expanded functions. He/she would also determine whether department activities/programs are essential to good government and are carried on economically/efficiently, and assist in the analysis of operational programs brought to light through budget studies, requests, and hearings; compiles and interprets data and appraises agency situations.

You do not assist in the training of subordinate personnel in accounting procedures, nor do you advise them on difficult situations. Also, you do not edit the financial and accounting reports made by subordinate personnel, or check these for accuracy and compliance with the law. It is noted that you perform supportive accounting functions for several different accounts, but you do not independently handle an accounting program (s).

While some duties may fall within the job description of Accountant 2, no such duties would be considered out-of-title for Accountant 3.

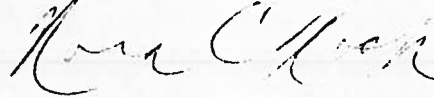
DETERMINATION:

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, Accountant 3. You are considered to be presently and properly classified in the title, Accountant 3.

The job specification for Accountant 3. 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 specification.

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 dark 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 # 06130230