

administration; obtains materials, supplies, equipment and plans; processes orders and payments; attends meetings and answers questions; fixes and resolves problems; and performs the duties of the Business Manager in his absence.

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 job specification for Accountant 1 states:

Under the direction of a supervisory official in a State department, institution, or agency, supervises the work of an accounting unit, or, personally is responsible for complex accounting program; does related work as required.

The definition section of the job specification for Section Supervisor, Fiscal Resources states:

A position in this category typically functions as a supervisor of an organizational unit, authorizes payment, provides administrative support services for other units or departments, develops fiscal projections, approves transfer of monies from accounts, evaluates financial condition or status, monitors internal audit systems, develops budget expenditure projections, and consults with vendors or contractors; does other related duties as required.

Unique and Distinguishing Tasks/Classification Factors

Under supervision of a Manager 1, Fiscal Resources in a State department or agency, supervises professional staff in a major sub-element of the fiscal program such as budgeting, accounting, auditing, procurement, or finance.

The Section Supervisor, Fiscal Resources title defines positions which are in charge of an organizational unit, and which provides administrative support for other units or departments. The Section Supervisor, Fiscal Resources operates in a large office environment, where the fiscal program is large enough to be divided into elements such as budgeting, accounting, auditing and procurement. Among other duties, the Section Supervisor, Fiscal Resources answers questions about the application of regulations or policies; interprets laws, policies, rules and regulations;

devises improvement or changes plans for a unit; addresses policy-making committees; monitors budgets; determines staffing needs; and makes cost estimates. It is a title which concerns financial management, administration, accounting, budgeting, auditing and program evaluation.

A thorough review of the information presented in the record establishes that the position is not properly classified as Section Supervisor, Fiscal Resources based on the assigned duties and responsibilities. It is noted that 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, their length of service, and their qualifications have no effect on the classification of a position currently occupied, as *positions*, not employees, are classified.

Also, the record does not establish that the appellant supervises professional staff in a major sub-element of the fiscal program. In this regard, the organizational chart shows that the appellant supervises two Institutional Trade Instructor (ITI) 2s Warehouse, one Storekeeper 2, one Supervisor of Accounts, one Head Clerk Bookkeeper, one Data Entry Operator 3 and one Clerk Typist. None of these subordinates are in professional titles.

Finally, the appellant is supervising a Supervisor of Accounts, which is in the second-level supervisory "S" employee relations group (ERG), and a Head Clerk Bookkeeper and a Data Entry Operator 3, both of which are in the first-level supervisory "R" ERG. It is axiomatic that a supervisor and a subordinate cannot hold titles when they are both in the "R" ERG, or when the subordinate is in the "S" ERG. *See In the Matter of Timothy Stewart* (CSC, decided February 26, 2014). As such, supervisory duties over those employees should be reassigned.

Accordingly, a thorough review of the entire record fails to establish that the appellant's position warrants a Section Supervisor, Fiscal Resources classification.

ORDER

Therefore, the position of Thomas Martin is properly classified as Accountant 1.

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 15th DAY OF JANUARY, 2020



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