



STATE OF NEW JERSEY

In the Matter of Stephanie Holmes,
Auditor (PM1512W), Camden

**FINAL ADMINISTRATIVE ACTION
OF THE
CIVIL SERVICE COMMISSION**

CSC Docket No. 2021-288

Examination Appeal

ISSUED: MARCH 26, 2021 (JET)

Stephanie Holmes appeals the determination of the Division of Agency Services (Agency Services) that she did not meet the education requirement for the promotional examination for Auditor (PM1512W), Camden.

The promotional examination was announced with specific requirements which had to be satisfied by the June 21, 2018 closing date. Specifically, the announcement was open, in pertinent part, to employees who possessed a Bachelor’s degree including 21 semester hour credits in accounting. Applicants were also required to list the details of their Master’s degree on the application. It was noted that applicants who satisfactorily completed 21 semester hour credits of professional accounting courses at an accredited college could have substituted work experience involving the examination and analysis of the accounting records of an organization and the preparation of reports concerning its financial status and operating procedures for the remainder of the above educational requirement on a year-for-year basis. The subject examination was cancelled due to a lack of eligible candidates.

On her application, the appellant listed that she possessed a Bachelor’s degree and Master’s degree in Business Administration - Accounting. Based on her educational transcripts, Agency Services credited her with 18 college credits in accounting.¹ Agency Services did not find any of her other educational credits

¹ The courses on her undergraduate transcripts included Accounting 1, Accounting 2, Accounting and Fraud Taxation, and Forensic Accounting Fraud and Taxation. The courses indicated on her Master’s degree transcript included Finance and Accounting for Managers and Managerial

applicable. Accordingly, Agency Services determined that the appellant was ineligible for the examination, as she lacked three of the required semester hour credits in accounting.

On appeal, the appellant asserts, among other things, that she completed an Accounting and Finance course. In support, the appellant provides a letter from Ken Morlino, D.B.A, MBA Chair/Associate Professor, College of Business, Wilmington University, who confirms that the appellant completed accounting course work as a part of her MBA program. Specifically, Morlino explains that the Accounting and Finance for Managers course includes components of accounting involving reviews of financial statements, balance sheets, income statements, cash flow statements, study of cash flows, managerial break-even accounting analysis, receipts and disbursements, cash planning process, use of cash budget, and preparation of *pro forma* balance sheet and income statements.

Additionally, the appellant submits a letter from Doreen P. Chang, Treasurer, City of Camden, who states that the appellant possesses five years of Auditor experience, including implementing internal auditing procedures, analyzing financial records, correcting auditing risks, receiving and processing checks from vendors, auditing payroll transactions, posting payments in the general ledger, assisting payroll with taxes, compiling spreadsheets and reports, auditing transactions, reconciling bank statements, reviewing invoices, correcting pre-purchase orders, assisting junior clerks with purchase requisitions, assisting the Treasurer with the annual audit and the Registered Municipal Auditors report, and overseeing the work of lower level staff.

Personnel records reflect that the appellant served as a provisional Auditor from May 2015 to September 2020.

CONCLUSION

N.J.A.C. 4A:4-2.6(a) provides that applicants shall meet all requirements specified in the promotional announcement by the closing date. Further, *N.J.A.C.* 4A:1-1.2(c) states that the Civil Service Commission (Commission) may relax a rule for good cause in order to effectuate the purposes of Title 11A, New Jersey Statutes.

Initially, Agency Services correctly determined that the appellant did not meet the required educational experience as listed in the requirements since her transcripts do not reflect that she possesses 21 credits in accounting courses as required. In this regard, Agency Service correctly determined that the primary focus of the Finance and Accounting for Managers course was finance related. However, the letter submitted from Morlino confirms that the Accounting for

Accounting. Agency Services did not credit the appellant for the Accounting and Finance for Managers course.

Managers course included significant accounting material involving reviews of financial statements, balance sheets, income statements, cash flow statements, study of cash flows, managerial break even accounting analysis, receipts and disbursements, cash planning process, use of cash budget, and preparation of pro forma balance sheet and income statements. Accordingly, although the appellant does not possess the specific educational requirements as indicated in the announcement, the Commission is satisfied that the totality of the appellant's coursework is sufficient to satisfy the educational requirement. In this regard, the dual purposes of the Civil Service system is to ensure efficient public service for State and local governments and to provide appointment and advancement opportunities to Civil Service employees based on their merit and abilities. These interests are best served when more, rather than fewer, individuals are presented with employment opportunities. *See Communications Workers of America v. New Jersey Department of Personnel*, 154 N.J. 121 (1998). Moreover, the appointing authority states that the appellant possesses five years of applicable Auditor experience. Therefore, under these circumstances, good cause exists to relax the provisions of N.J.A.C. 4A:4-2.6(a) and accept the totality of the appellant's education, for eligibility purposes only, and admit her to the subject examination.

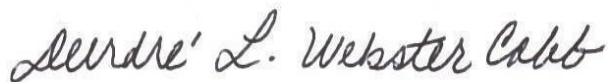
It is noted that this remedy is limited to the particular circumstances of this matter and does not set a precedent for any other matter.

ORDER

Therefore, it is ordered that this appeal be granted, the cancellation of the examination be rescinded and the appellant's application be processed for prospective employment opportunities.

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 24TH DAY OF MARCH, 2021



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