

for credit worthiness and approves the applications if they are correct. For questionable items, she prepares correspondence and corrective actions. She states that she independently reviews all cases for accuracy and refers them to the Division of Revenue so money can be collected. She also provides a memorandum from the appointing authority which states that she has been designated as a Business Continuity Essential Attendance Employee. Based on this description, the appellant argues that her position should be reclassified to Accountant 2 or Auditor 2.

CPM replied that the duties of the position are typical of those assigned to an Accountant 3. It stated that the responsibilities of Ms. Yip's position include receiving and auditing return ticket inventories, reviewing credit reports, preparing reports for prospective applicants and providing corrective action for discrepancies, reviewing and processing information on accounts receivables, and if liabilities exist, analyzing and auditing financial data for accuracy and compliance. It also stated that she provides support by reviewing and ensuring that compliance and accuracy are adhered to in regard to regulations. She prepares responses to disputes utilizing the information system used by the Division of Revenue and ensures that financial records of individuals are identical with financial records in the system. Ms. Yip is also responsible for overseeing, reviewing and editing the work of clerical staff. It stated that these duties are commensurate with the Accountant 3 job specification. In addition, CPM indicated that Ms. Yip did not request the Auditor 2 title in her initial request; however, various titles including the Auditor 2 title were examined in relation to the overall duties being performed during the classification review.

CONCLUSION

The definition section of the job 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 job 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 job specification for Auditor 2 states:

Under general supervision in a State department or agency, leads a group of auditors conducting audits of financial transactions and records of private corporations, state, and local government, or local school districts, or independently conducts the more complex field or office audits or accounting work; does other related work.

The job specifications for Accountant 2 and Auditor 2 have two parts, and the appellant is clearly not taking the lead of a group of accountants or auditors of lower grades. As to lead worker duties, taking the lead is a distinguishing characteristic of certain positions. A leadership role refers to those persons whose titles are non-supervisory in nature, but are required to act as a leader of a group of employees in titles at the same or a lower level than themselves. Usually, a coworker will officially recognize a lead worker as the person to whom they should take initial questions and problems. In addition, those individuals should be identified and assigned to the lead worker. Neither the appellant nor her supervisor has identified any professional employees who look to her to be a lead worker. Reviewing the work of clerical employees is not at the level and scope of lead worker duties for a professional title.

As such, in order to be classified as an Accountant 2 or Auditor 2, the appellant's position must be required to independently handle accounting programs or independently conduct the more complex field or office audits or accounting work. In this regard, it is noted that all levels in the title series are expected to perform the breadth of duties, and the Accountant 3 is required to perform accounting work of some importance and difficulty. The Accountant 2, if not working as a lead worker, is expected to have charge of accounting in a major division and handle complex accounting assignments. The Auditor 2, if not working as a lead worker, is expected to conduct complex audits to determine compliance with regulations and accuracy of financial transactions.

It is noted that the classification of a position is determined based on the duties and responsibilities assigned to a position at the time the request for reclassification is received in 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.¹ 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.

¹ See *In the Matter of Patricia Lightsey* (MSB, decided June 8, 2005), *aff'd* on reconsideration (MSB, decided November 22, 2005).

The appellant indicated that for 15% of the time she receives and audits returned ticket inventories, makes pack status changes and processes tickets into the proper warehouse, and determines bill amounts and credit received. The appellant spends 10% of her time on each of the following duties: reviewing credit reports for license approval, approving applications or correcting discrepancies; conducting informational conferences with violators of rules and regulations to explain rules and suggest remedies, and recommending disciplinary actions; reviewing and processing information on accounts receivable including checking and correcting the work of technical staff; reviewing cases for accuracy and making corrections before submitting to the Division of Revenue, and updating and maintaining accounts receivable; preparing liabilities for cases referred to the State Attorney General's Office and providing updated information. Seven duties are performed for 5% of the time including: recommending debt to be written off and maintaining records; changing price class codes monthly based on the aging of the debt; handling cash receipts and bank deposits in the absence of the supervisor; preparing caseload assignments for adjusters; compiling data field activity for adjusters on a monthly basis; keeping inventory of machine status changes and arranging for disposition of tickets; and assisting in training technical staff. As mentioned by CPM, it is not uncommon for an employee to perform some duties which are above or below the level of work which is ordinarily performed, however, work of some importance and difficulty is not above the scope of the duties of an Accountant 3.

On her PCQ, the appellant did not identify that she handled complex accounting assignments on a primary basis, and she clearly is not responsible for conducting complex audits to determine compliance with regulations and accuracy of financial transactions. The appellant's work does not cover the breadth of an accounting program, and much of the work is routine and complex accounting assignments are not the primary focus.

In addition, there is a section in the PCQ entitled "type of supervision received" and the instructions provide definitions for each type. The types of supervision include close, limited, general, and other. The appellant indicated on her PCQ that she works under limited supervision, which is defined as the incumbent proceeding on his/her own initiative while complying with policies, practices, and procedures prescribed by the supervisor. The appellant's supervisor agreed with this statement on the PCQ. Under limited supervision, the supervisor generally answers questions only on the more important phases of the work. General supervision is defined as working independently, and seldom referring matters to the supervisor except for clarification of policy. An employee working independently works under general supervision, as little input from a supervisor would be required.

It is long-standing policy that upon review of a request for position classification, when it is found that the majority of an incumbent's duties and responsibilities correspond to the examples of work found in a particular job specification, that title is deemed the appropriate title for the position. The appellant has not established that she is performing higher-level work for more than half of the time.

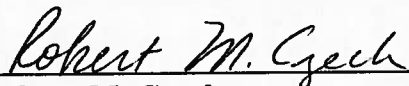
Accordingly, a thorough review of the entire record fails to establish that Victoria Yip has presented a sufficient basis to warrant an Accountant 2 or Auditor 2 classification of her position.

ORDER

Therefore, the position of Victoria Yip is properly classified as an 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
THE 1st DAY OF OCTOBER, 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: Victoria Yip
Douglas Ianni
Kenneth Connolly
Joseph Gambino



Chris Christie
Governor
Kim Guadagno
Lt. Governor

STATE OF NEW JERSEY
CIVIL SERVICE COMMISSION
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Robert M. Czech
Chair/Chief Executive Officer

January 15, 2013

Ms. Victoria Yip
Department of the Treasury
Division of State Lottery - Finance
1333 Brunswick Ave
P.O. Box 041
Trenton, NJ 08695-0249

**RE: Classification Appeal, Accountant 3
Position # 005384, CPM Log # 10130218, EID # 000529760**

Dear Ms. Yip:

This is to inform you, and the Department of the Treasury, of our determination concerning your classification appeal. This determination is based upon a thorough review and analysis of all information and documentation submitted.

Issue:

You are appealing that your current permanent title of Accountant 3 (P18) is not consistent with your current assigned duties and responsibilities. You contend that a title of Accountant 2 (P21) is an appropriate title for your position.

Organization:

Your position is located in the Department of the Treasury, Division of State Lottery, and you report directly to Chander Ahuja, Supervising Accountant (S27). You do not possess supervisory responsibility.

Finding of Fact:

The primary responsibilities of your position include, but are not limited to the following:

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- Auditing returned instant ticket inventory from retailers not operating a lottery terminal. Making pack status changes to account for the returned ticket and processing them into the appropriate locations.
- Revising credit reports of prospective Lottery retailers and approving applications under the guidance of the Supervising accountant.
- Holding informational conferences with habitual New Jersey Lottery retailers that violate Lottery procedures. Recommending further disciplinary actions based upon the outcome of the information conference.
- Responsible for reviewing all cases for accuracy before referring to Division of Revenue by using the information systems to verify the accuracy of their financial records in relation to Lottery's financial records.
- Analyzing and processing information related to individual accounts receivable for every retailer in question. This includes auditing of the financial data to validate the accounting done by technical staff for accuracy and compliance.

Review and Analysis:

In reviewing your request, various titles were examined in relation to the overall duties being performed by your position to determine the appropriate classification for the tasks described by you and your supervisor.

Your position is currently classified by the title, Accountant 3 (P18-50452). The definition section of the job specification for this title 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.”

An Accountant 3 is primarily responsible for performing independent work of some importance and difficulty. Incumbents prepare extensive accounting and other

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financial reports for submission with appropriate comments on proper procedural methods to a supervisor.

The definition section of the job specification for the title, Accountant 2 (P22 -50453) 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 Accountant 2 is primarily responsible for taking the lead in a group of Accountants of a lower grade engaged in professional accounting work, or independently handles accounting programs.

A review of your job duties and responsibilities finds that the main function of your position is performing independent accounting work of some importance and difficulty. This includes the accurate processing of instant tickets, timely preparation of audits for collection and processing of credit checks.

The preponderance of assigned duties and responsibilities are significantly descriptive of tasks assigned to the title, Accountant 3 (P18).

Determination:

Based upon the findings of fact cited above, it is my determination that the assigned duties and responsibilities performed by this position are properly classified by the title Accountant 3 (P18-50452). Therefore, the classification of this position will remain unchanged.

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 Records 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

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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 black ink that reads "Joseph Ridolfi". The signature is written in a cursive style with a large, prominent "J" and "R".

Joseph Ridolfi, Team Leader
Classification and Personnel Management

JR/do

c: Ms. Joanne Pascucci, Treasury Human Resources