

required specific 21 semester hour credits. In addition, DSS found that his experience was not at the level and scope of that described in the requirement.

On his application, Mr. Jefferson indicated that he possessed a Bachelor's degree in Business Administration, but did not provide a transcript for evaluation of specific credit requirements. He listed seven positions on his application and the resume attached to his application: 1) Accountant 2 from June 2012 to the present; 2) Business Manager with Community Correctional Centers International from July 2008 to May 2012; 3) Audit Supervisor with the Internal Revenue Service from June 2006 to June 2008; 4) Senior Auditor with Boiling Springs Savings Bank from December 2002 to May 2006; 5) Customer Relations Manager with MBNA Bank of America from January 2001 to November 2002; 6) Principal Accountant with the City of Newark from June 1997 to December 2000; and 7) Accountant and Senior Accountant at Rutgers University from January 1994 to May 1997.

On appeal, Mr. Jefferson attaches copies of his transcripts which indicate that he possesses the required 21 credits in finance, economics and accounting courses. In addition, the appellant resubmits his experience by describing the duties of each position. The appellant argues that he was recently found eligible for an open-competitive examination for Manager 2 Fiscal Resources (S0357P). That list was promulgated on June 20, 2013 and expires on June 19, 2015. He states that the requirements for that examination were identical to those of Section Supervisor, Fiscal Resources, except that six years of such experience was required. He contends that if he was eligible for an examination for the higher title, requiring one extra year of experience, he should be eligible for this examination.

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 Section Supervisor, Fiscal Resources title defines positions which are in charge of an organizational unit, and which provide 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, and fiscal management experience is required to be eligible for the examination. Fiscal management is the development and management of financial systems through responsible

stewardship of fiscal resources. The fiscal manager maintains fiscal records and procedures to provide protection for resources, records and procedures, and to promote economy, effectiveness and efficiency.

Mr. Jefferson's experience as an Accountant 2 involves accounting, auditing and program evaluation duties in the Community Contracts Settlement Unit. He states that he has written new policies, streamlined operations, cleared a large backlog of contract files and audit report reviews, improved interagency communications, identified problems in the unit and found solutions. In addition, a review of the duties that he presents in his application indicates that the majority of tasks relate to managing and supervising the auditing of records, and evaluating fiscal compliance of provider agency reports and financial statements to contracts, budgets, expenditures and policies. He identifies discrepancies and takes steps to close contracts or reimbursement issues, provides technical advice, audit review reports and recommendations to provider agencies and others, and approves refunds to providers or withholds payment for non-compliance. Much of this is fiscal management.

Nevertheless, it is noted that the Civil Service Commission makes official determinations of eligibility for all prospective candidates for positions in State or local Merit System jurisdictions, and the application is utilized to screen the candidate pool to ensure that all applicants, including provisional appointees, meet the minimum experience requirements for each position. When an applicant indicates extensive experience in titles established under the State Classification Plan, it is appropriate to utilize the job specifications to determine the primary focus of the duties of incumbents serving in career service titles. The job specification for Accountant 2 indicates that incumbents take the lead in (1) a group of Accountants of lower grades engaged in professional accounting work, or (2) independently handle accounting programs. Many of the duties for this title match the majority of those listed on the appellant's application, but do not match the announced experience requirement. In order for experience to be considered applicable, it must have as its primary focus full-time responsibilities in the areas required in the announcement. *See In the Matter of Bashkim Vlashi* (MSB, decided June 9, 2004). Mr. Jefferson may have been performing some appropriate duties in fiscal management while in his Accountant 2 title, but those duties are out-of-title. In addition, while the appellant claims he was supervising five professional staff, he was not in a supervisory title, so this would be out-of-title work as well. Even if his out-of-title work as an Accountant 2 were to be accepted, he would still lack two years, eight months of applicable experience, since he began work in this title in June 2012.

As to his position as a Business Manager with Community Correctional Centers International, the appellant stated that he: ensured daily operations of the facility Business Office; provided detailed reports to management as necessary;

maintained a resident wage account and facility checking account; monitored and replenished cash balance on a daily basis; completed bank reconciliations; calculated resident maintenance fees and fine payments for funding sources and contracted State agencies; approved/disbursed fines and restitution payments and maintenance fees; ensured regulatory compliance with funding sources and the American Corrections Association; created, reviewed and ensured accuracy and compliance of monthly reports (resident wages, taxes, fines, restitution payments, etc.); ensured accuracy of resident invoices for headcount vs. billing for funding sources; created departmental procedures; trained and supervised staff; prepared and completed staff evaluations; monitored staff compliance with established policies and procedures; developed, prepared, revised and updated policies/procedure manuals, resident handbook, etc.; oversaw purchase/procurement process; maintained working relationships with all departments; and attended meetings. For this position, the appellant was performing accounting and bookkeeping tasks, as well as office management duties, and this experience is not fiscal management.

As an Audit Supervisor with the Internal Revenue Service, the appellant indicated that he oversaw the regional FCI Audit Development Program for 15 auditors while establishing budget and reducing operating expenses. In doing so, he oversaw the audits of various complex financial and payroll accounting systems; oversaw examinations, investigations and audits of individual, partnership, and corporate tax returns, payroll and bank statements to determine correct federal tax liabilities; conducted examinations and investigations relating to tax and the payroll tax compliance; identified issues to be pursued based on large, unusual or questionable payroll tax and income tax items and bank deposits; interviewed taxpayers, tax attorneys, CPAs, CEOs, administrators, employees, consultants, etc.; and prepared and completed staff evaluations. This work is clearly auditing in nature and is not fiscal management.

For his position as a Senior Auditor with Boiling Springs Savings Bank, the appellant indicated that he: conducted preliminary reviews of areas of the bank to establish budget, audit scope and develop review plans; initiated the development of revised internal audit procedures, including documentation controls; developed, evaluated and analyzed budget, payroll processing, accounting information systems, branch operations, etc. to determine deficiencies in terms of potential risk, impact on operations, possible financial implications, etc.; reviewed work of audit staff and evaluated the performance of staff assigned to audits as directed; prepared written reports evaluating findings and summarized objectives, scopes, deficiencies and recommendations for corrections; made informal and formal presentations to management personnel during and at the end of each audit; followed up as necessary to determine whether deficiencies are corrected and reported to bank senior management; evaluated the accuracy of financial reporting and the adequacy of internal controls. This experience is similar to the work performed by an internal

auditor, and clearly does not encompass the scope of work involved in fiscal management.

As a Customer Relations Manager, the appellant: developed a departmental budget; planned the monthly calendar for the unit; rectified underperforming operations, business segments, cost centers, etc., and assisted with implementation of startup ventures; collaborated on a variety of successful planning, technical and operational projects for Northeast Region; actively submitted ideas, suggestions and theories on process improvement and program management; wrote a policy and procedure manual for the region; developed inexperienced staff into solid performers; evaluated staff performance and provided development plans to promote employee career growth; and trained and mentored new staff, contractors and interns. It is difficult to interpret this experience, as the appellant's title is Customer Relations Manager; however, he does not list any customer relations duties. The duties that he lists appear to be administrative in nature, such as assisting management with improvements. Although he developed a budget, the primary focus of this position is not fiscal in nature.

When he was a Principal Accountant with the City of Newark, the appellant: maintained and monitored essential payroll related accounts and personnel budgetary balances; prepared all payroll schedules, summaries, reconciliations and analytical reviews; prepared payroll analysis, journal entries and financial reports; initiated payroll processing; prepared and interpreted payroll budget requests, current statements of allocations and disbursements of budgeted funds, and accounting and statistical tabulation for various grants; audited disbursements and approved salary expenses according to budget and contractual obligations; prepared all requested materials for external and internal auditors; and trained and mentored new staff. According to the job definition for this title, the Principal Accountant performs highly responsible accounting work involved in preparing financial statements and maintaining an accounting system requiring knowledge of relevant laws, rules, and regulations and the frequent exercise of independent judgment and/or takes the lead in a small accounting unit. The majority of the appellant's duties conform to this accounting work. The experience requirement for Section Supervisor, Fiscal Resources includes duties in public finance, auditing, budgeting and accounting, but first, the work must be fiscal management. That is not so for this position.

As an Accountant and Senior Accountant at Rutgers University, the appellant: reconciled and maintained main operation bank accounts, credit card accounts, and a payroll accounting information system; monitored daily cash deposits, collections of fines/fees and disbursements; assisted management in the preparation of budget, payroll, reports and special projects; oversaw inventory/inventory evaluation and fixed assets; and trained and mentored new

staff and interns. This is clearly accounting which does not rise to the level and scope of fiscal management. In sum, the appellant lacks the required experience.

As to the appellant's admittance to an open-competitive examination for Manager 2 Fiscal Resources, it is noted that the educational requirements are identical and the appellant meets those requirements. There are three levels for this title, and level 1 requires five years of experience in work involving fiscal management. It states that the experience should include work in public finance, auditing, budgeting, and accounting, and one year of the required experience shall have been in a supervisory capacity. The closing date for the examination for Manager 2 Fiscal Resources (S0357P), Statewide was May 30, 2012, the Management Test Battery was administered on January 31, 2013, and the appellant passed. Official records indicate that the eligible list for this title has been certified once and one appointment has been made.

A review of the application which the appellant submitted for that examination includes the same positions and duties submitted for the current matter, except it did not include his Accountant 2 position, which he obtained after the closing date for (S0357P). For that examination, his experience as an Audit Supervisor with the Internal Revenue Service, Principal Accountant with the City of Newark, and Accountant and Senior Accountant at Rutgers University, was accepted. As the duties that the appellant listed were basically the same, his admittance to this examination was clearly an administrative error, and it is well established that appellants cannot benefit from such an error. See *Cipriano v. Department of Civil Service*, 151 N.J. Super. 86 (App. Div. 1977); *O'Malley v. Department of Energy*, 109 N.J. 309 (1987); *HIP of New Jersey, Inc. v. New Jersey Department of Banking and Insurance*, 309 N.J. Super. 538 (App. Div. 1998). In addition, the record does not establish that the error was due to bad faith or some invidious reason. Rather, it appears as though the review of his application resulted in acceptance of public finance, auditing, budgeting, and accounting experience rather than fiscal management experience. Nevertheless, the appellant should not have been eligible for this examination, and his name should be removed from the list.

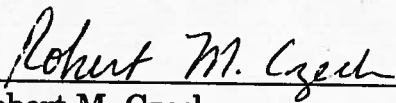
An independent review of all material presented indicates that the decision of DSS, that the appellant did not meet the announced requirements for eligibility by the closing date, is amply supported by the record. The appellant provides no basis to disturb this decision. Thus, the appellant has failed to support his burden of proof in this matter.

ORDER

Therefore, it is ordered that this appeal be denied. It is further ordered that the appellant's name be removed from the eligible list for a Manager 2 Fiscal Resources (S0357P), Statewide.

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 22nd DAY OF OCTOBER, 2014**


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