

Lottery, and she assists and trains technical staff, as well as assists other departments.

CPM replied that the duties of the position are typical of those assigned to an Accountant 3. It stated that Ms. Rivera's position interprets financial data and prepares financial reports, as well as reviews and balances the New Jersey Lottery terminals and performs audits of accounts receivable and general ledger accounts. This position provides support by properly accounting for dishonored checks and, should an error occur, the appellant is able to offer replacement money in the form of certified funds. CPM also indicated that the appellant provides retailers with support by hosting information conferences for retailers who are habitual violators in regard to the New Jersey Lottery rules and regulations. Nevertheless, it indicated that this is not the primary duty and responsibility associated with the position. CPM further stated that the position is responsible for overseeing, reviewing, and editing the work of clerical staff engaged in various accounting duties. It states that these duties are commensurate with the Accountant 3 job specification.

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 job specification for Accountant 2 has two parts, and the appellant is clearly not taking the lead in a group of accountants 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.

As such, the appellant's position must be required to independently handle accounting programs. 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.

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.

The appellant indicated that for 20% of the time, she reviews and balances the New Jersey Lottery terminals on a weekly basis and prepares financial and related reports. The appellant spends 10% of her time on each of the following duties: overseeing payments received by the Division of Revenue and verifying accuracy, as well as entering and updating receivables on the database and accounting for dishonored checks including following up with replacement money in the form of certified funds; accounting and auditing retailers suspended for different disciplinary actions by receiving returned tickets, making status changes in accounts for returned tickets, balancing accounts receivable ledgers, preparing and submitting audits of retailers' liability and forwarding them to an adjuster for collection, and maintaining a receivable subsidiary account; performing periodic reconciliations of accounts receivable and general ledger accounts; preparing statements and schedules, reviewing subsidiary accounts and reconciling retailer accounts; and holding informational conferences with retailers who violate procedures and require disciplinary action. Six duties are performed for 5% of the time: keeping records of lotteries; entering and verifying data entries; compiling an accounts receivable report from files; returning money to retailers as necessary and processing refunds for tickets; entering cash receipts into the accounts receivable system; and training other staff members regarding accounts receivable data. It is noted that it is neither uncommon nor impermissible for an employee to perform some duties which are above or below the level of work which is ordinarily performed. However, the preponderance of the appellant's duties are not above the scope of the duties of an Accountant 3.

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

On her PCQ, the appellant did not identify that she handled complex accounting assignments on a primary basis. The appellant argues that she independently handles an accounting program, nevertheless, the work involves accounts receivable and collections, which is a narrow scope of accounts, and it lacks the wide variety of an accounting program. In addition, much of the work is routine.

Additionally, 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 the majority of the duties she performs are at the level of an Accountant 2.

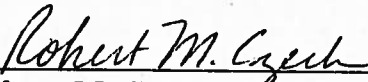
Accordingly, a thorough review of the entire record fails to establish that Janitta Rivera has presented a sufficient basis to warrant an Accountant 2 classification of her position.

ORDER

Therefore, the position of Janitta Rivera 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 17th DAY OF SEPTEMBER, 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: Janitta Rivera
Douglas Ianni
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

January 15, 2014

Ms. Janitta Rivera
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 # 067842, CPM Log # 10130226, EID # 000487570**

Dear Ms. Rivera:

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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- Preparing financial reports, which include findings, conclusions, and recommendations. Balancing and inputting information into New Jersey Lottery.
- Responsible for proper accounting of dishonored checks and following up with the replacement of monies via certified funds. Interpreting financial data and utilizing proper forms.
- Holding informational conferences with habitual New Jersey Lottery retailers whom violate Lottery procedures. Recommending further disciplinary actions based upon the outcome of the Information Conference.
- Accounting and auditing of suspended retailers. This includes balancing the audits by reviewing and submitting reports to the Accounts Receivable Subsidiary Ledger.
- Performing interval reconciliation of various account receivables and general ledger accounts. Preparing and interpreting financial statements and reports from extensive financial data.

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 reconciling various subsidiary accounts, preparing audits and processing instant tickets of suspended lottery retailers.

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,



Joseph Ridolfi, Team Leader
Classification and Personnel Management

JR/do

c: Ms. Joanne Pascucci, Treasury Human Resources