

Auditor 3, Taxation. On appeal, Mr. Petrykiewicz asserts that an incumbent Auditor 2, Taxation can be a lead worker OR independently handle field audits of a complex nature. He states that he continues to complete field audits independently that have been previously completed by Auditors 1 and 2, Taxation. He argues that since there is no definition to base audit complexity on, the mere fact that they have been completed by upper level auditors shows that they are considered to be of a complex nature. He states that recently his supervisor reassigned various cases that were assigned to an Auditor 2 who had resigned. He states that he assists upper level auditors and supervisors, and has "trained Shore A in Motor Fuels Tax and Partnership tax." He states that his work outside of an Auditor 3, Taxation has not changed since his previous desk audit in 2012 was approved. He continues to perform duties outside the title of an Auditor 3 and has been for many years. He contends that most of the employees in the Neptune office come to him for guidance regarding various auditing issues and technical issues, and he has recently trained auditors in various subjects.

He also submits his performance evaluation from September 2013 to August 2014 with his supervisor's comments. Those comments were, in pertinent part, "Recently, he took over some the workload of an Auditor 2 that left the State. He has audited cases that were previously audited by Auditor 2 and 1s. Tom is always willing to help other auditors and the supervisor with Eskort problems. He volunteers for projects when needed. Tom has excellent research skills."

CPM replied that the duties of the position are typical of those assigned to an Auditor 3, Taxation, that a position cannot be reclassified based solely on a comparison to other positions that may be misclassified, and changes in work volume are not factored into job content reevaluations. CPM states that Mr. Petrykiewicz's position is not functioning as a lead worker, and his assigned tax audits are of some importance and difficulty. Due to a substantial backlog of tax returns, on occasion, Mr. Petrykiewicz has been assigned cases of considerable complexity, and Mr. Petrykiewicz indicated in the past he had trained others on auditing procedures and/or methods. Nevertheless, the preponderance of Mr. Petrykiewicz's current assigned duties and responsibilities are typical of the duties and responsibilities performed by incumbent Auditors 3, Taxation.

CONCLUSION

The definition section of the job specification for Auditor 3, Taxation states:

Under direction of a Supervising Auditor, Taxation or other supervisory official, Division of Taxation, Department of Treasury, does auditing or accounting work of some importance and difficulty and/or examining and verifying of accounts and records, both internally and of taxpayers, with respect to various taxes administered by the division; may be

assigned to either field or central office location as required; does related technical work is required.

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

Under direction of a Supervising Auditor, Taxation, or Auditor 1, Taxation, Division of Taxation, Department of Treasury, takes the lead in (1) a group of auditors of lower grades engaged in field or office audits and/or examining and verifying of accounts and records, both internally and of taxpayers, with respect to various taxes administered by the division, or (2) independently handles field or office auditing or accounting work of considerable complexity and importance; may be assigned to either field or central office location as required; does related work as required.

The job specification for Auditor 2, Taxation has two parts, and the appellant is clearly not taking the lead in a group of auditors of lower grades. As such, the appellant's position must be required to 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 Auditor 3 is required to perform auditing or accounting work of average difficulty and can work independently. The Auditor 2, Taxation, if not working as a lead worker, is expected to perform the non-routine, important or problematic work on a consistent basis and under general supervision, with considerable latitude to apply judgment.

At the outset, 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.² 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.

On the PCQ, there is a section 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 his PCQ that he works under general supervision, which is defined as indicating that work is performed independently, and the incumbent seldom refers matters to the supervisor except for clarification of policy. The appellant's supervisor agreed with his statement on the PCQ, and indicated that the appellant has conducted large and

² See *In the Matter of Patricia Lightsey* (MSB, decided June 8, 2005), *aff'd* on reconsideration (MSB, decided November 22, 2005).

complex audits to determine compliance with State law and accuracy of the State returns filed. He independently conducts pre-audit interviews, and plans and performs these audits. She stated that the appellant has consistently assisted in training of lower grade employees, as well as senior and supervising auditors, on the use of Eskort software. During the audit, she confirmed that the appellant handled the more complex audits. As such, she confirms that the appellant performs more complex and difficult cases on a primary basis. In addition, a classification review had been performed on this position previously, and a determination issued March 22, 2012 indicated that it was properly classified as an Auditor 2 Taxation. The record does not indicate any substantial change in the appellant's duties since that time.

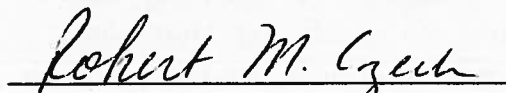
On his PCQ, the appellant indicated that 35% of his time he conducts audits previously completed by auditors of a higher classification, and for 25% of his time he assists other auditors with software, methods, procedures, and research. The remaining 40% of his time is spent independently performing financial audits including Corporation Business Tax, Partnership, and Schedule C, as well as Gross Income Tax if necessary. The majority of the appellant's work most closely matches the job definition for Auditor 2, Taxation. Accordingly, the record establishes that the proper classification of the appellant's title is Auditor 2, Taxation, effective April 19, 2014. Since a promotional eligible list for the Auditor 2, Taxation is active (PS2396U), the appointing authority must make a permanent appointment from that list. If the appellant is not appointed from that list, the appointing authority must remove his higher level duties.

ORDER

Therefore, the position of Tom Petrykiewicz is properly classified as an Auditor 2, Taxation, effective April 19, 2014.

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 15th DAY OF APRIL, 2015



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: Tom Petrykiewicz
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
(609 292-8189)

Robert M. Czech
Chair/Chief Executive Officer

September 2, 2014

Mr. Tomasz Petrykiewicz
Department of the Treasury
Division of Taxation
1828 West Lake Avenue, 3rd Floor
Neptune, New Jersey 07753

RE: Classification Appeal – Auditor 3, Taxation
CPM Log #04140025, EID #000314712, Position #006880

Dear Mr. Petrykiewicz:

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 a telephone audit conducted with you, and your immediate supervisor, Edith Chukuka, on April 9, 2014.

Issue:

You are appealing your current permanent title of Auditor 3, Taxation (P22) is not consistent your current assigned duties and responsibilities. You contend that the title Auditor 2, Taxation (P25) is consistent with the duties that you currently perform.

Organization:

According to the organizational chart that was submitted, your position is assigned to the Division of Taxation, Audit Activity, Field Audit Branch – Neptune A. You currently report directly to Edith Chukuka, Supervising Auditor Taxation, and do not possess supervisory responsibility.

September 2, 2014

Finding of Fact:

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

- Examining and/or verifying taxpayers' records with respect to the various taxes administered by the Division of Taxation (e.g. Sales & Use Tax, Corporation Business Tax, Partnership, Schedule C, etc.) and/or determining if an audit is required.
- Conducting audits to determine compliance with New Jersey tax laws and/or accuracy of filed New Jersey tax returns.
- Interpreting statutes and/or regulations to state government employees, taxpayers, and/or others concerned with preparation of tax returns.
- Conducting post audit conferences with tax managers, department heads and/or outside accountants to discuss audit findings and/or contested issues.
- Recommending procedures to provide effective controls and/or improve compliance.
- Assisting Auditors in the Neptune Branch A office with concerns including the use and/or troubleshooting problems for the Eskort database and/or other auditing procedures.

Review and Analysis:

Your position is currently classified by the title Auditor 3, Taxation (P22-50814). The definition section of the job specification for this title states:

"Under direction of a Supervising Auditor, Taxation, or other supervisory official, Division of Taxation, Department of Treasury, does auditing or accounting work of some importance and difficulty and/or examining and verifying of accounts and records, both internally and of taxpayers, with respect to various taxes administered by the division; may be assigned to either field or central office location as required; does related technical work as required."

The definition section of the job specification for the title Auditor 2, Taxation (P25-50816) states:

Mr. Tomasz Petrykiewicz

Page 3

September 2, 2014

“Under direction of a Supervising Auditor, Taxation, or Auditor I, Taxation, Division of Taxation, Department of the Treasury, takes the lead in (1) a group of auditors of lower grades engaged in field or office audits and/or examining and verifying of accounts and records, both internally and of taxpayers, with respect to various taxes administered by the division, or (2) independently handles field or office auditing or accounting work of considerable complexity and importance; may be assigned to either field or central office location as required; does related work as required.”

Positions at this level are characterized by leadership responsibility by acting regularly as a team leader of a small group of professional Auditors performing moderately difficult work.

Positions at this level are expected to be able to perform duties and resolve problems of moderate difficulty or complexity. Analyses of the level of duties that you perform are representative of those achieved by the title Auditor 3, Taxation.

Additionally, a further review of the organizational chart shows there is: one (1) Auditor 1, Taxation (R28), three (3) Auditor 2, Taxation (P25) and three (3) other Auditor 3, Taxation (P22) positions within the same unit. Consequently, your position is not functioning as a lead worker.

The preponderance of your assigned duties and responsibilities are typical of the duties and responsibilities performed by incumbents classified and the Auditor 3, Taxation level.

Determination:

Based upon the findings of fact above, it is my determination that the assigned duties and responsibilities of your position are properly classified by your current permanent title Auditor 3, Taxation (P22-50814).

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, PO 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

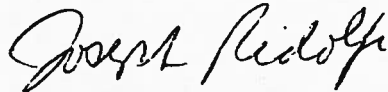
Mr. Tomasz Petrykiewicz

Page 4

September 2, 2014

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 cursive script, appearing to read "Joseph Ridolfi".

Joseph Ridolfi, Team Leader
Classification and Personnel Management

JR/rmd

c: Ms. Laura Budzinski, Department of the Treasury

