



## STATE OF NEW JERSEY

 FINAL ADMINISTRATIVE ACTION  
 OF THE  
 CIVIL SERVICE COMMISSION

 In the Matter of  
 Hannah Dorman,  
 Department of the Treasury

CSC Docket No. 2017-3246

Classification Appeal

ISSUED: SEP 11 2017

(RE)

Hannah Dorman<sup>1</sup> appeals the attached decision of the Division of Agency Services (DAS) which found that her position with the Department of the Treasury was properly classified as Auditor 3, Taxation. She seeks an Auditor 2, Taxation job classification in this proceeding.

Ms. Dorman received a regular appointment to the title Auditor 3, Taxation on October 5, 2013. This position is located in the Division of Taxation, Audit Activity, Office Audit Branch, Corporate Refunds, reports to an Auditor 1, and does not have supervisory responsibilities. Upon her request for a classification review of her position, a review of Ms. Dorman's Position Classification Questionnaire (PCQ) and related documentation was performed, along with a telephone audit with the appellant and her supervisor. The classification review found that Ms. Dorman's assigned duties and responsibilities, as detailed in DAS's decision, were commensurate with the title of Auditor 3, Taxation. On appeal, Ms. Dorman asserts that she independently performs audits of claims of considerable complexity and importance. She conducts post audit conferences, assists other auditors, and examines and verifies internal and external accounts and records. She indicates that complexity is typically based on value and size of assigned claims, and that the majority of her assigned claims are above \$50,000. Ms. Dorman states that 8% of her time spent is spent independently performing audits of claims that are greater than \$100,000, which are assignments for the Auditor 2, Taxation. She states that of 13% of her time is spent in the independent review of claims that are greater

<sup>1</sup> Ms. Dorman separated from State service on July 14, 2017.

than \$50,000, but less than \$100,000. She argues that the job responsibilities for an Auditor 3, Taxation includes only assignment of audits of refunds/credits requesting \$50,000 or less, and she performs those audits 8% of the time or less. She indicates that 18% of her time is made up of the audit of Amended Corporation Business Tax returns, which is complex work; 8% of her time is spent on the confirmation and approval or denial of claims for payments made by partnerships, which is also complex. These duties total 55% of her time, and she maintains that 47% reflects the duties of the higher-level title. She argues that the remaining 45% of her time is on duties of the higher-level title as well.

DAS replied that during the telephone audit Ms. Dorman stated that a third of her assigned claims are over \$50,000, but the breakdown provided on appeal shows 21% of the time is spent on audits exceeding \$50,000. The appellant responded that no consideration was given to the size or importance of audits, or their complexity, but only to the value of each claim. She maintains that complex work is involved in original and amended corporation business tax return requests, and claims for payments made by partnerships. She maintains that she performs audits of original corporation business tax return requests for 29% of her time, and 21% of these assignments are of claims over \$50,000. Of the amended corporation business tax return requests, she states that 4% of her time is on claims greater than \$100,000, 10% of the time is independent review of claims that are greater than \$50,000, but less than \$100,000, and 4% of her time is on claims less than \$50,000. The appellant quotes herself as claiming that work on partnership claims (8%) is most applicable to an Auditor 2, Taxation title. She asserts that value does not always determine complexity, and DAS did not consider original corporation business tax return requests. She maintains that 43% of her time is spent on independent claims of an Auditor 2, Taxation. She also argues that conducting post audit conferences, interpreting statutes and regulations on calls, providing assistance to other auditors, and utilizing "various types of methods" to complete assignments, is higher-level work.

## CONCLUSION

*N.J.A.C.* 4A:3-3.9(e) states that in classification appeals the appellant shall provide copies of all materials submitted, the determination received from the lower level, statements as to which portions of the determination are being disputed, and the basis for appeal. Information and/or argument which was not presented at the prior level of appeal shall not be considered.

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 independently to 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 DAS 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.<sup>2</sup> 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 question herein is whether the level of Ms. Dorman's duties rise to the level of those of an Auditor 2, Taxation. The definition of the titles and examples of work outlined in the job specifications are controlling. 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

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

work found in a particular job specification, that title is deemed the appropriate title for the position. Also, it is not uncommon for an employee to perform some duties which are above or below the level of work normally performed. Classification determinations are based on the *primary functions* assigned to the position. In this case, on the Performance Assessment Review (PAR), it states that only audits of refunds/credits requesting \$50,000 or less will be assigned for completion, and in the event that an audit assignment proves inappropriate for this title or exceeds the \$50,000 limitation, it will be reassigned to a higher title or with the auditor's consent used to improve his or her auditing skills. 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 her PCQ that she 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.

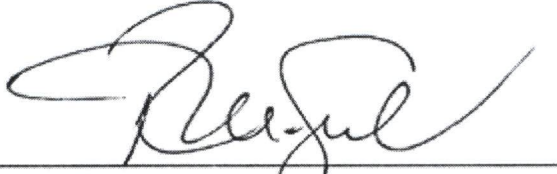
On her PCQ, the appellant did not specify the value amount of the cases completed. The appellant's supervisor agreed with her statement on the PCQ, and during the audit, the supervisor confirmed that the appellant handled audits that are more complex. Her supervisor confirms that the appellant processes claims of different levels of complexity, being assigned approximately even amounts of each claim. The supervisor indicated that amended claims take more time and are more difficult, as are larger refund cases over \$50,000. It was stated that Ms. Dorman's assigned claims over \$50,000 were about one third of her work. On appeal, Ms. Dorman maintains that 43% of her time is spent on claims over \$50,000. Although the number of cases was evenly divided, it is reasonable to assume that more time would be given to the higher-level cases. It is unclear if all of the partnership claims are considered complex. Although the appellant claims this is so, this was not stated by her supervisor. Nevertheless, all of the Auditors are required to perform the breadth of duties. Thus, it would be expected that all of the Auditors would be performing the duties of post audit conferences; interpreting statutes and regulations; and utilizing data output, reading fiche, and providing input to agencies for Data Processing, duties which the appellant performs 35% of the time. The appellant indicates that she assisted other Auditors for 10% of the time. However, all of the auditors would be expected to do this, and this is not the same as taking the lead in a group of auditors of lower grades. Assuming that 43% of her time is spent on claims over \$50,000, the majority of the appellant's work, and the primary focus, most closely matches the job definition for Auditor 3, Taxation.

### ORDER

Therefore, the position of Hannah Dorman is properly classified as an Auditor 3, Taxation.

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 6<sup>th</sup> DAY OF SEPTEMBER, 2017



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Robert M. Czech, Chairperson  
Civil Service Commission

Inquiries  
and  
Correspondence

Christopher S. Myers  
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: Hannah Dorman  
Douglas Ianni  
Kelly Glenn  
Records Center



STATE OF NEW JERSEY  
CIVIL SERVICE COMMISSION  
AGENCY SERVICES  
P.O. Box 313  
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Chris Christie  
Governor  
Kim Guadagno  
Lt. Governor

Robert M. Czech  
Chair/Chief Executive Officer

March 31, 2017

**COPY**

Ms. Hannah Dorman  
Department of the Treasury  
Division of Taxation  
50 Barrack Street, 5<sup>th</sup> Floor  
P.O. Box 257  
Trenton, New Jersey 08695

**RE: Classification Appeal - Auditor 3, Taxation**  
**AS Log# 12160059, EID# [REDACTED], Position# [REDACTED]**

Dear Ms. Dorman:

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 and a telephone audit conducted with you and your immediate supervisor, Michelle Meissler.

**Issue:**

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

**Organization:**

Your position is located in the Division of Taxation, Audit Activity, Office Audit Branch, Corporate Refunds. You report directly to Michelle Meissler, Auditor 1. Your position does not possess supervisory responsibility.

**Finding of Fact:**

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

- Independently performing audits and/ or examination of regular refund/ credit claims.
- Conducting post audit conferences with taxpayers and/or their representatives.
- Staying updated and interpreting NJ tax statutes and regulations
- Responding to inquiries from fellow Auditors.
- Utilizing varying form of methods, including using data output, reading of fiche, providing input to different agencies, and having knowledge of electronic and computerized information systems used by the Division, to complete assignments.

**Review and Analysis:**

Your position is currently classified by the title Auditor 3, Taxation (P21- 50813). 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.”

You contend that the title Auditor 2, Taxation (P24- 50815) is an appropriate title for your position. 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 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.”

Ms. Hannah Dorman

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The title Auditor 2, Taxation is associated primarily with performing work of considerable complexity and importance. During phone audit, it was disclosed that complexity is typically based on value and size of assigned claims. It was found that the vast majority of claims audited are not above \$50,000. While you may receive some audits of greater complexity, a preponderance of your assigned duties and responsibilities are significantly descriptive of tasks assigned to the title, Auditor 3, Taxation.

A comprehensive review and analysis of your position's assigned duties and responsibilities finds they are properly classified by the title Auditor 3, Taxation.

**Determination:**

Based upon the finding above, it is my determination that the assigned duties and responsibilities of your position are properly classified by your current title of Auditor 3, Taxation (P21- 50813). Therefore, the classification of your 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, 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 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  
Agency Services

JR/ io

C: Laura Budzinski, Treasury, Human Resources