

indicates that he no longer performs audits. Mr. Stein highlights that the job specification definition for Auditor 1, Taxation indicates that incumbents in this position are under the direction of a Supervising Auditor, Taxation and assist in supervising auditors whereas the job specification definition for Supervising Auditor, Taxation indicates that incumbents in this position are under the Chief Auditor and supervise a group of auditors. The appellant contends that he is performing the duties of a Supervising Auditor, Taxation because he is working under the direction of the Chief Auditor and is performing supervisory duties such as completing Performance Assessment Reviews (PARs) and timesheets. Mr. Stein disputes Agency Services' statement that a Supervising Auditor, Taxation typically is responsible for supervising two or more teams and is a second level supervisor as he maintains that all of the other Supervising Auditors, Taxation are responsible for just one team and that second level supervision responsibility is assigned to a Chief Auditor, Taxation and not a Supervising Auditor, Taxation. Mr. Stein also submits a letter from Mr. Griffiths, Michele Bartolomei, Assistant Director, and Bob Conger, Deputy Director, in support of his appeal.

In response, Agency Services indicates that the Supervising Auditor, Taxation title is utilized as a second level supervisory title and that incumbents classified by this title have responsibility for supervising major audit activities. Agency Services states that incumbents in this position are typically responsible for two or more teams and may head a regional, district, or large central office. Further, it presents that incumbents must supervise higher level professional work, some of which must be of the Auditor 1, Taxation level of difficulty. Therefore, since the appellant is not supervising anyone at that level, he is not functioning as a secondary level supervisor.

In reply, the appellant submits organization charts from 36 offices within the Division of Taxation to refute Agency Services' statement that most Supervising Auditors, Taxation supervise more than one team, a regional or district office, and/or an Auditor 1, Taxation.

CONCLUSION

The definition section of the job specification Auditor 1, Taxation states

Under direction of a Supervising Auditor, Taxation, in the Division of Taxation, Department of the Treasury, assists in supervising the field or office auditing work 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 work as required.

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

Under general direction of a Chief Auditor, or other supervisory official in the Division of Taxation, Department of the Treasury, plans, supervises, and coordinates the work of audit personnel engaged in field audits or office audits and/or examining and verifying of accounts and records, both internal and of taxpayers, with respect to various taxes administered by the division; may be assigned to work either in a field office or the central office as required; does related work as required.

In the present matter, the appellant's position is properly classified as Auditor 1, Taxation. At the time of the determination, the appellant supervised one Auditor 2, Taxation, two Auditor 3s, Taxation, one Technician Management Information Systems, and two Technical Assistant 2s, all of which are non-supervisory titles. The Auditor 1, Taxation title is used for primary level supervisors. Therefore, Mr. Stein's supervision of six non-supervisory staff members does not evidence that his position is misclassified. While the definition section of the job specification for Supervising Auditor, Taxation indicates that an incumbent supervises audit personnel engaged in examining and verifying accounts and records of taxpayers with respect to various taxes administered by the division, it cannot be ignored that the title is used as a second level supervisory title. Secondary level supervisors are required to supervise at least one primary level supervisor. Therefore, incumbents in the Supervising Auditor, Taxation title are typically required to both lead a staff as well as supervise employees who have supervisory responsibility. Thus, as the appellant supervises only staff members who are in non-supervisory titles, his position cannot be classified as a Supervising Auditor, Taxation.

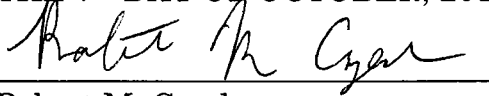
In regard to the appellant's arguments that he has assumed all the duties of the previous Supervising Auditor, Taxation and that others in this title do not typically supervise more than one team, are not supervising a regional or district office, do not act as second level supervisor, and frequently do not supervise other Auditor 1s, Taxation, a classification appeal cannot be based solely on a comparison to the duties of another position, especially if that position is misclassified. *See In the Matter of Carol Maita, Department of Labor* (Commissioner of Personnel, decided March 16, 1995); *In the Matter of Dennis Stover, Middletown Township* (Commissioner of Personnel, decided March 28, 1996). *See also, In the Matter of Lorraine Davis, Office of the Public Defender* (Commissioner of Personnel, decided February 20, 1997), *affirmed*, Docket No. A-5011-96T1 (App. Div. October 3, 1998).

ORDER

Therefore, the Civil Service Commission concludes that the position of James Stein is properly classified as an Auditor 1, Taxation.

This is the final administrative determination in this matter. Any further review is to be pursued in a judicial forum.

DECISION RENDERED BY THE
CIVIL SERVICE COMMISSION ON
THE 7th DAY OF OCTOBER, 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

Attachment

c: James Stein
Douglas Ianni
Kenneth Connolly
Joseph Gambino



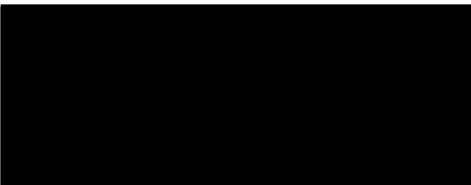
STATE OF NEW JERSEY
CIVIL SERVICE COMMISSION
AGENCY SERVICES
P. O. Box 313
Trenton, New Jersey 08625 0313

Chris Christie
Governor
Kim Guadagno
Lt. Governor

Robert M. Czech
Chair Chief Executive Officer

June 15, 2015

Mr. James M. Stein



RE: Classification Appeal – Auditor 1, Taxation
AS LOG # [REDACTED] Position #006468, EID # [REDACTED]

Dear Mr. Stein:

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 your current title of Auditor 1, Taxation (R27) is not consistent your current assigned duties and responsibilities. You contend that the title Supervising Auditor, Taxation (S30) is consistent with the duties that you currently perform.

Organization:

Your position is located in the Division of Taxation, Audit Activity, Excise Tax – Liquor & Cigarettes. You report directly to Jack Griffiths, Chief Audit Activity Treasury (&33), and have you supervisory responsibility for: one (1) Auditor 2, Taxation (P24); two (2) Auditor 3, Taxation (P21); one (1) Technician Management Information Systems (A16); and two (2) Technical Assistant 2 (A15) positions.

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Finding of Fact:

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

- Supervising and/or reviewing the work for a group of Auditors engaged in auditing the Alcoholic Beverage tax, Cigarette tax, and Tobacco Products tax by monitoring the timely and accurate completion of audits assigned.
- Supervising the assignment of audit caseload and ensuring subordinates' individual standards are met.
- Supervising and/or directing staff in the enforcement of the Master Settlement Agreement (MSA).
- Preparing and signing subordinates' Performance Assessment Reviews (PARs).
- Monitoring and/or approving subordinates' time records in e-CATS (electronic Cost Accounting and Timesheet System).
- Reviewing and/or approving written correspondence prepared by subordinate Auditors prior to sending to taxpayers.

Review and Analysis:

Your position is currently classified by the title Auditor 1, Taxation (R27-50817). The definition section of the job specification for this title states:

“Under direction of a Supervising Auditor, Taxation, in the Division of Taxation, Department of the Treasury, assists in supervising the field or office auditing work 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 work as required.”

You contend that the title Supervising Auditor, Taxation (S30-50819) is an appropriate title for your position. The definition section of the job specification for this title states:

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“Under general direction of a Chief Auditor, or other supervisory official in the Division of Taxation, Department of the Treasury, plans, supervises, and coordinates the work of audit personnel engaged in filed audits or office audits and/or examining and verifying of accounts and records, both internal and of taxpayers, with respect to various taxes administered by the division; may be assigned to work either in a field office or the central office as required; does related work as required.”

A Supervising Auditor, Taxation has the responsibility for supervising major audit activities concerned with either field or office audits. Typically there will be two or more teams for which the incumbent is responsible. Incumbents in this title perform duties such as organizing, and assigning work; reviewing work products; evaluating performance; maintaining quality, priority, and production controls, and overseeing administrative activities of the organization. This level is characterized by supervising high level professional audit staff. The title, Supervising Auditor, Taxation is utilized as a second level supervisor. Incumbents may head a Regional Audit Office, a District Audit Office, a large Central Office Unit or comparable activity.

The organizational chart shows that there is: one (1) Auditor 2, Taxation (P24); two (2) Auditor 3, Taxation (P21); one (1) Technician Management Information Systems (A16); and two (2) Technical Assistant 2 (A15) positions. Therefore, since none of the subordinate positions are classified as an Auditor 1, Taxation, your position is not functioning as a second level supervisor.

A review of your primary job duties and responsibilities finds that your position is primarily responsible for: supervising and/ or reviewing the work for a group of Auditors engaged in auditing the Alcoholic Beverage tax, Cigarette tax, and Tobacco Products tax by monitoring the timely and accurate completion of audits assigned; preparing and signing subordinates' Performance Assessment Reviews (PARs); monitoring and/or approving subordinates' attendance records in e-CATS.

A thorough review of all of information concludes that the preponderance of assigned duties and responsibilities of your position are encompassed within your current title of Auditor 1, Taxation.

Mr. James Stein
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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 title Auditor 1, Taxation (R27-50817).

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 Division of 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 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/rmd

c: Laura Budzinski, Manager, Department of the Treasury