

B-56



STATE OF NEW JERSEY

FINAL ADMINISTRATIVE ACTION  
OF THE  
CIVIL SERVICE COMMISSION

In the Matter of Regina Rowan,  
Department of Labor and Workforce  
Development

Classification Appeal

CSC Docket No. 2015-2337

ISSUED: **NOV 10 2015** (LDH)

Regina Rowan appeals the attached decision of the Division of Agency Services (DAS) that the proper classification of her position with the Department of Labor and Workforce Development is Accountant 2. Rowan seeks an Accountant 1 classification.

The record in the present matter establishes that Rowan is currently serving in the permanent title of Accountant 2. Rowan's position is located in the Division of Finance and Accounting, Department of Labor and Workforce Development. Rowan pursued the matter of her classification with DAS. She was asked to complete a Position Classification Questionnaire (PCQ) and all documentation supplied by Rowan, including her most recent Performance Assessment Review (PAR), was reviewed. Subsequently, DAS performed a telephone audit of her position which included an interview with her supervisor, Sarah Smith. DAS found that the duties and responsibilities of Rowan's position entailed: preparing and maintaining accounting records for the State Disability Fund; preparing monthly cash receipts and disbursements journal; preparing General Journal entries, adjusting entries, trial balances and financial statements; preparing financial statement for publication in the Comprehensive Annual Financial Report; calculating the State Plan Experience Rate Assessment for 250,000 State Plan employers using data from the New Jersey State accounting system and the Labor and Workforce Development Tax System; transferring approximately four billion dollars of receipts between revenue, expenditures and investment accounts for

benefit payments to New Jersey claimants; using Bank of America Cash Pro On-Line Transaction system to transfer designated monies from the Cash Management Fund to each of the specific Trust Funds; and serving as back up for the Second Injury Fund payroll. Additionally, it noted that since the Accountant 1 title was assigned to the "R" bargaining unit, it was considered a primary or first-level supervisory title. However, DAS found that Rowan had no supervisory responsibilities. Therefore, based on a review of Rowan's duties, DAS determined that the duties performed by Rowan were consistent with the definition and examples of work included in the job specification for Accountant 2.

On appeal to the Civil Service Commission (Commission), Rowan argues that her duties and responsibilities are more consistent with the title of Accountant 1. She contends that she does not have to perform any supervisory duties to hold an Accountant 1 title as the job specification notes that "Examples of Work" are for illustrative purposes only and not all duties listed need to be performed in a particular position. Also, Rowan argues that the increased volume of work and complexity of work she performs warrants the Accountant 1 title. Specifically, Rowan points to her work on the Consolidated Annual Financial Report (CAFR) as evidence of the complexity of her duties. She notes that the CAFR is published with all of the State's financial statements, and is utilized by bond rating firms and financial institutions. She also notes that any errors in the CAFR can change the bond rating for the State. Thus, she argues that the title of Accountant 1 is a more appropriate classification.

## CONCLUSION

The definition section of the job specification for Accountant 1 states:

Under the direction of a supervisory officer in a state department, institution, or agency supervises the work of an accounting unit, or, personally is responsible for a complex accounting program; 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.

In the instant matter, DAS appropriately found that Rowan's position was properly classified as Accountant 2. While the definition of Accountant 1 provided above is not the paragon of clarity, it is clear that the title is at the supervisory level. In this regard, in addition to the inclusion of such language in the definition,

several examples of work listed in the job specification confirm that individuals in this title function as supervisors. For example, and most illustrative, one example of work in the job specification states that an incumbent: "Supervises work operations and/or functional programs and has responsibility for employee evaluations, and for effectively recommending the hiring, firing, promoting, demoting, and/or disciplining of employees." As discussed below, the inclusion of this duty alone transforms a title to supervisory in nature.

Further evidence that the Accountant 1 title is at the supervisory level is its inclusion in the "R" ERG. In this respect, titles are assigned to ERGs based on the classification of the position by this agency. See *N.J.S.A. 11A:3-1*. Each ERG is distinctly defined, and the "R" ERG is defined as those titles used in the primary or first level of supervision. See *In the Matter of Alan Handler, et al.* (CSC, decided October 7, 2015) (Commission found that Auditor 1 was a supervisory level title based on job definition, duties and inclusion in "R" ERG).

Moreover, when a title is supervisory in nature, the Commission has found that, along with the myriad of other supervisory duties that must be performed, the essential component of supervision is the responsibility for formal performance evaluation of subordinate staff. See *In the Matter of Timothy Teel* (MSB, decided November 8, 2001). As such, in order to be classified at the level of Accountant 1, an incumbent must supervise subordinate staff, including having the responsibility for performing formal performance evaluations. Merely making recommendations regarding a subordinate's performance, or even assisting in the preparation of a performance evaluation is not sufficient. Rather, to be considered a supervisor, the individual must be the person actually administering and signing off on the evaluation as the subordinate's supervisor. A review of the record does not establish that Rowan performs such duties.

Regarding Rowan's argument that an incumbent Accountant 1 does not supervise subordinate staff or complete employee PARs, 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 Dennis Stover*, Docket No. A-5011-96T1 (App. Div. October 3, 1998), affirming *In the Matter of Dennis Stover, Middletown Township* (Commissioner of Personnel, decided February 20, 1997). See also, *In the Matter of Carol Maita, Department of Labor* (Commissioner of Personnel, decided March 16, 1995). Regardless, a thorough review of the entire record fails to establish that Regina Rowan has presented a sufficient basis to warrant an Accountant 1 classification of her position.

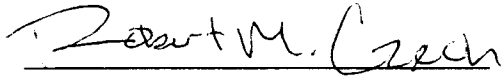
One final comment is warranted. There appears to be significant confusion regarding the Accountant 1 job specification. In this regard, the Commission notes that DAS has indicated that it is undertaking an analysis of all job specifications for titles that are in the "R" ERG.

**ORDER**

Therefore, the Civil Service Commission concludes that the proper classification of Regina Rowan's position is Accountant 2.

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 ON  
THE 5<sup>th</sup> DAY OF NOVEMBER, 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: Regina Rowan  
Thomas Healy  
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*

January 12, 2015

Ms. Regina Rowan  
[REDACTED]  
[REDACTED]

**Re: Classification Appeal – Accountant 2 (P21), Position # 939750, CPM  
Log# 06140289, EID # 000373085**

Dear Ms. Rowan:

This is to inform you of our determination concerning the classification appeal referenced above. The determination is based upon a thorough review and analysis of the Position Classification Questionnaire submitted and the information and documentation obtained during and subsequent to the audit conducted December 16, 2014, as well as the information provided by your immediate supervisor, Sara Smith, Administrative Analyst 1 Accounting (R29, 50076D).

**Issue:**

You are serving permanently (RAP) in the title, Accountant 2 (P21, 50453), Department of Labor and Workforce Development. You contend you are performing duties and responsibilities commensurate with the title, Accountant 1 (R24, 50454).

**Organization:**

Your position is assigned to the Division of Finance and Accounting, New Jersey Department of Labor and Workforce Development. You report directly to Sara Smith, Administrative Analyst 1 Accounting (R29, 50076D). You have no supervisory responsibilities.

**Findings of Fact:**

The primary function of your position is to provide accurate accounting of the state Disability Trust Fund.

You perform the following assigned duties and responsibilities:

- Prepare and maintain accounting records for the State Disability Fund. Prepare monthly cash receipts and disbursements journal. Prepare General Journal entries, adjusting entries, adjusted trial balances and financial statements. Prepare financial statement for publication in the Comprehensive Annual Financial Report.
- Calculate the State Plan Experience Rate Assessment for 250,000 State Plan employers using data from the New Jersey State accounting system, the Labor and Workforce Development Cost Accounting system and the Labor and Workforce Development Tax System. The cost to experience rate (tax rate) is then billed to all State Plan employers.
- Wire approximately four billion dollars of receipts between revenue, expenditures and investment accounts for benefit payments to New Jersey claimants. Use Bank of America Cash Pro On-line Transaction system to transfer designated monies from the Cash Management Fund to each of the specific Trust Funds (Unemployment, Disability, Family Leave, Assessments, Auxiliary, and IRS).
- Responsible for the Interstate Authorization Transfer. You transfer money to various states in the U.S. for payment of unemployment benefits to New Jersey claimants who have moved to other locations.
- Serve as backup for the Second Injury Fund payroll. On an as needed basis, reconcile payroll, prepare payment vouchers and check processing authorization documents and report payroll totals to the Office of Information Technology and the Office of Management and Budget.

**Review and Analysis:**

Currently, your position is classified in the title, Accountant 2 (P21, 50453). The definition section of the job specification for the title 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.”

Incumbents in the title, Accountant 2, regularly act as a team leader of professional accountants performing moderately difficult accounting work or have charge of the accounting in a major division of the state government and handle complex accounting assignments.

You contend your position should be classified in the title, Accountant 1 (R24, 50454). The definition section of the class specification for this title states:

“Under the direction of a supervisory officer in a state department, institution, or agency supervises the work of an accounting unit, or, personally is responsible for a complex accounting program; does related work as required.”

Incumbents in this title supervise subordinate professional accountants and devise, install and supervise the operation of state government accounting systems. The title, Accountant 1 is assigned to the “R” bargaining unit. Titles assigned to the “R” bargaining unit are first level supervisory positions. As such, incumbents supervise and direct the work of the accounting unit, discipline subordinate staff and evaluate staff performance.

The audit revealed you prepare and maintain accounting records for the State Disability Fund, calculate the State Plan Experience Rate Assessment for 250,000 State Plan employers, wire approximately four billion dollars of receipts between revenue, expenditures and investment accounts, and you transfer money to various states in the U.S. for payment of unemployment benefits. You are not responsible for disciplining subordinate employees and evaluating staff performance and you have no supervisory duties. The duties and responsibilities assigned to you compare most favorably with the title, Accountant 2 (P21, 50453).

**Determination:**

It is our determination that the appropriate classification of your position is the title, Accountant 2 (P21, 50453). By copy of this letter the Appointing Authority is advised that your position is presently and properly classified.

If you wish to appeal this decision, you may do so within twenty days of receipt of this letter. Since an appeal will be subject to final administrative review, all arguments which you wish considered should be submitted within the specified timeframe. Appeals should be addressed to the Division of Appeals and Regulatory Affairs, Written Records Appeal Unit, 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 well as written documentation and/or argument substantiating the portions of the determination being disputed and the basis for the appeal.

Sincerely,



Cheryl Legg, Human Resource Consultant 5  
Classification and Personnel Management

CL:kk

c. Mary Fitzgerald

File