

B-85



STATE OF NEW JERSEY

FINAL ADMINISTRATIVE ACTION  
OF THE  
CIVIL SERVICE COMMISSION

In the Matter of Michael McSloy,  
Department of Treasury

Classification Appeal

CSC Docket Nos. 2015-1029

ISSUED: **FEB 09 2015** (SLK)

Michael McSloy appeals the attached decision of the Division of Classification and Personnel Management<sup>1</sup> (CPM) that the proper classification of his position with the Department of Treasury (Treasury) is Auditor 1, Taxation. The appellant seeks a classification of Supervising Auditor, Taxation.

The record in the present matter establishes that Mr. McSloy's permanent title is Auditor 1, Taxation. The appellant is assigned to the Division of Taxation and reports to Susan Kane, Chief Audit Activity Treasury. He directly supervises four Technical Assistant 2s Treasury and three Auditor 3s, Taxation. Mr. McSloy sought a reclassification of his position, alleging that his duties are more closely aligned with the duties of a Supervising Auditor, Taxation. In support of his request, the appellant submitted a Position Classification Questionnaire (PCQ) detailing the different duties he performs as an Auditor 1, Taxation. CPM reviewed and analyzed the PCQ completed by the appellant. In its decision, CPM determined that the duties performed by the appellant were consistent with the definition and examples of work included in the job specification for Auditor 1, Taxation.

On appeal, Mr. McSloy presents that his duties are consistent with the job specification for Supervising Auditor, Taxation. Specifically, he indicates that his position is supervised by a Chief Auditor, and he plans, supervises, and coordinates the work of professional audit personnel who examine and verify accounts and records of the taxpayer for the various taxes administered by the Division of Taxation. The appellant provides that his unit receives audit cases reviewed by a

<sup>1</sup> Now known as the Division of Agency Services.

Supervising Auditor or higher level manager so that a valid assessment letter and attachments can be sent to the taxpayer. Mr. McSloy notes that he reviews the cases before they are assigned and if a rejected case is returned, his group examines the case again to make sure that the Supervising Auditor and the Auditor are presenting a case that can be billed. The appellant also reviews procedures to ensure compliance with the Taxation's Audit Management team's Audit Policy. Mr. McSloy argues that his position should be reclassified as a Supervising Auditor, Taxation since his personnel complete audits of complex field and office audit cases to ensure that the letters and attachments are proper to the case presented. The appellant also submits separate letters from an Assistant Director, Business Audit Activity and a Chief, Audit Activity who support his appeal.

In response, CPM indicates that the Supervising Auditor, Taxation title is classified as an "S," or second level supervisory title. However, it provides that the appellant is acting as a primary level supervisor since he is supervising either para professional titles or entry level Auditor level titles. Additionally, CPM states that the unit staff which Mr. McSloy manages verify accounts and records with respect to taxes administered by the Division while a Supervising Auditor, Taxation plans, supervises, and coordinates personnel engaged in field or office audits. As such it argues that the appellant has not met his burden of proof.

## 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.

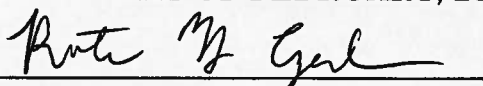
The Commission agrees with CPM's determination that the appellant's position is properly classified as Auditor 1, Taxation. As indicated on the appellants' PCQ, he supervises four Technical Assistant 2s Treasury and three Auditor 3s, Taxation which are both non-supervisory titles. The Auditor 1, Taxation title is classified as an "R", or primary level supervisory title. Therefore, Mr. McSloy's supervision of seven 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 classified as an "S," or second level supervisory title. Positions classified by titles assigned to the "S" bargaining unit 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.

### ORDER

Therefore, the Civil Service Commission concludes that the position of Michael McSloy is properly classified as a 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 4<sup>th</sup> DAY OF FEBRUARY, 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: Michael McSloy  
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

September 16, 2014

Mr. Michael McSloy  
19 Ticonderoga Drive  
Bordentown, New Jersey 08505

**RE: Classification Appeal, Auditor 1, Taxation, CPM Log# 03140183,  
Position #007316, EIN #000375835**

Dear Mr. McSloy:

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 title of Auditor 1, Taxation (R27) is not consistent with your current assigned duties and responsibilities. You contend that a title of Supervising Auditor, Taxation 1 (S30) is an appropriate title for your position.

**Organization:**

~~Your position is located in the Department of the Treasury, Division of Taxation,~~ and you report directly to Susan Kane, Chief Audit Activity Treasury (M33). You currently supervise the following: four (4) positions of Technical Assistant 2. Treasury; and three (3) positions of Auditor 3.

**Finding of Fact:**

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

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- Overseeing the work of the Audit billing section personnel. Ensuring that cases are completed in a timely manner.
- Fielding questions from management and staff as well as providing guidance on State Tax Law policies and procedures.
- Reviewing cases from the Audit billing personnel to ensure compliance with taxation policies and procedures by sending emails to a Supervising Auditor, Taxation and drafting revisions as necessary.
- Assigning audit cases to various personnel based upon difficulty after cases have been reviewed by the Supervising Auditor, Taxation.
- Preparing PARS reviews and meeting with employees to discuss the quality and quantity of the work accomplished.

**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, 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."~~

This title is considered to be used as a primary or first level of supervision.

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 professional audit staff.

A review of your job duties and responsibilities finds that the primary function of your position is to review and oversee cases within the section to ensure they are completed on a timely basis. If the case does not meet Audit Billing Policies, you prepare an email to the Supervising Auditor, Taxation and return the case. You also respond to questions from management and staff within the section; aiding them with questions on State tax law, Taxation policies and procedures. Your Position Classification Questionnaire (DPF-44S) also stated that you assign cases after they have been reviewed by a Supervising Auditor, Taxation.

~~A thorough review of all of the information concludes that the preponderance of assigned responsibilities your position are encompassed within your current title of Auditor 1, Taxation (R27).~~

**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 the title Auditor I, Taxation (R27-50817).



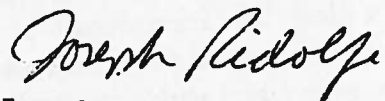
Mr. Michael McSloy

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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 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

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c: Ms. Laura Budzinski, Treasury Human Resources