



STATE OF NEW JERSEY

In the Matter of Marc Barkowski, *et al.*, Department of the Treasury

FINAL ADMINISTRATIVE ACTION OF THE CIVIL SERVICE COMMISSION

CSC Docket Nos. 2016-1483 *et al.*

Classification Appeals

ISSUED: OCT 21 2018 (CSM)

Marc Barkowski, Lauren McCoy, and Michelle Meissler appeal the attached decisions of the Division of Agency Services (Agency Services) that the proper classification of their positions with the Department of the Treasury is Auditor 2, Taxation. The appellants seek Auditor 1, Taxation classifications. These appeals have been consolidated due to common issues presented.

The record in the present matter establishes that at the time the appellants filed their requests for classification review, they were serving as Auditor 2s, Taxation. The appellants' positions are located in the Division of Taxation. Barkowski is supervised by Richard Hall, Supervising Auditor, Taxation, McCoy is supervised by William Kelly, Supervising Auditor, Taxation, and Meissler is supervised by Swati Shah, Supervising Auditor, Taxation. The appellants sought reclassification, contending that their positions would be more appropriately classified as Auditor 1, Taxation. In support of their requests, the appellants submitted Position Classification Questionnaires (PCQs) detailing the different duties that they performed. Agency Services reviewed all documentation supplied by the appellants including their PCQs and organizational charts of their work units. Based on its review of the information provided, Agency Services concluded that the appellants' positions do not supervise professional employees and were properly classified as Auditor 2, Taxation.

On appeal, Barkowski states that since December 1, 2015, an Auditor 3, Taxation has reported to him and he is currently responsible for evaluating her work performance and preparing and/or signing her performance reviews. He also presents that he reviews the Auditor 3's, Taxation time sheets, developed a work

plan, and has reviewed and suggested corrective action on completed cases. In a supplemental submission, the appellant states that he has been assigned to supervise another Auditor 3, Taxation. Therefore, Barkowski contends that his position should be reclassified as Auditor 1, Taxation.

McCoy states that there is no Auditor 1, Taxation on her team. She states that if there was a worker holding this title, she would "not be doing out-of-title duties." She explains that she acts as an Auditor 1, Taxation on a daily basis and acts as a supervisor in the absence of the Supervising Auditor, Taxation. Additionally, McCoy clarifies her work responsibilities, explaining that assigning and moving cases in Auditor manager (ESCORT) to team members as needed is a completely separate and non-related responsibility from training the team members for the Business Enterprise Incentive Program (BEIP) project. She claims that these responsibilities were improperly grouped in the Finding of Fact portion of Agency Services' determination and should have been broken up into two different responsibilities. Further, this improper grouping of two separate responsibilities is also evident in the Review and Analysis section of the determination which results in the main function of her position being misstated. McCoy emphasizes that the main function of her duties is to lead all her team daily (assigning work, training, attendance, organization and analysis of monthly reports) and to act as supervisor in the absence of the regular supervisor while maintaining a complex work load which is not limited to the BEIP project. Moreover, she asserts that "branch policy states that a Supervising Auditor must complete the ePARS for his or [her] team when present in the office." Thus, as her supervisor is present when ePARS are due, his name has to listed as the rater or he would have failed his own ePAR review. McCoy contends that "an Auditor 1, Taxation is only required to do ePARs in the absence of a supervisor" and argues that she should not be penalized for not completing ePARs when the supervisor is present. McCoy maintains that in accordance with the definition portion of the job specification for Auditor 1, Taxation, she assists in the supervision of the field or office work and does related work as she supervises in the absence of the regular supervisor. She also states that "the Branch" no longer allows use of terminology that indicates out-of-title work, such as "acting Auditor 1" and that "ePARs doesn't reflect my out-of-title work since there is no longer an option to list me as 'acting Auditor 1.'" Since her supervisor and the Assistant Director of Audit, Michael Roach, are in agreement that she is completing out-of-title duties, the appellant maintains that there is sufficient confirmation form her superiors that Auditor 1, Taxation work is being completed. In support of her appeal, McCoy provides a letter from William Kelly, Supervising Auditor, Taxation.

In a supplemental submission, McCoy argues that completion of ePAR is not a mandatory duty for an Auditor 1, Taxation. In this regard, the appellant notes that in *In the Matter of Diana Basso* (CSC, decided February 4, 2015), the Civil Service Commission ordered that the appellant's position in that matter be

reclassified as Auditor 1, Taxation even though her duties did not include completion of ePARs. The appellant reiterates that she has demonstrated supervision and that she has passed the promotional examination for Auditor 1, Taxation, which demonstrates that she possesses the fundamental skills and knowledge necessary of an Auditor 1, Taxation classification. William G. Bittner, Chief, Gross Income Tax Audit Branch, submitted a letter in support of this appeal and states that given her duties, if the appellant's position is not considered to be functioning as an Auditor 1, Taxation, then "no one in my Division is." Additionally, McCoy requests that the May 21, 2016 expiration date for the promotional list for Auditor 1, Taxation (PS8544U) be put on hold pending a determination in this appeal as she is reachable for appointment from that list.

Meissler presents that there are no other Auditor 1s, Taxation in her work group and she has acted as head of the unit, which including duties such as assigning work, training, and reviewing completed cases. She also states that she has acted as a primary level supervisor and has been responsible for conducting the performance evaluations of a Technical Assistant 2, Treasury and Principal Clerk Typist. Further, Meissler states that she is solely responsible for the preparation of all reports and reviewing for accuracy prior to sending them to management. Lee Evans, Chief, Robert Conger, Deputy Director, and Michele Bartolomei, Assistant Director, provided a letter in support of this appeal. Specifically, they confirm that Meissler conducts ePars for two non-professional staff members and state that an Auditor 1, Taxation assists in the supervision of one team, *not* a large unit.

CONCLUSION

N.J.S.A. 11A:3-1(a) and *N.J.A.C.* 4A:3-3.2(a) provide that the Civil Service Commission (Commission) shall establish, administer, amend, and continuously review a State classification plan governing all positions in State service.

N.J.A.C. 4A:3-3.1(b)1 and 3 provides that positions shall be assigned by the Commission and be assigned the title which describes the duties and responsibilities to be performed and the level of supervision exercised and received and, in State service, the Commission sets the level of compensation.

N.J.A.C. 4A:2-1.4(c) provides that the appellant has the burden of proof on appeal.

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 (l) 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 definition section of the job specification for 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.

Based upon a thorough review of the information presented in the record, it is clear that the appellants' positions are properly classified as Auditor 2, Taxation. The Auditor 1, Taxation title is assigned to the "R" Employee Relations Group (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. A factor in the Commission's setting the compensation for "R" titles is that employees in this bargaining unit all have the authority to recommend hiring, firing, and disciplining of employees who supervise subordinate employees. *See In the Matter of Alan Handler, et al.* (CSC, decided October 7, 2015 (Commission found that Auditor 1 was a supervisory level position based on job definition, duties, and inclusion in the "R" ERG). Additionally, classifying employees in a title in the "R" ERG without performance evaluation responsibility for staff members could create a conflict of interest between incumbents in the title who do not supervise subordinate staff and those in the same title who are required to supervise subordinate staff. Therefore, in order for a position to be classified as a primary level supervisory title, incumbents are required to be the rater of employee performance using a formal performance evaluation system.

A review of the Auditor, Taxation title series indicates that the Auditor Trainee, Taxation, Auditor 1, Taxation, and Auditor 2, Taxation titles are assigned to the professional, or "P" ERG. Titles assigned to the "P" ERG are non-supervisory titles. The Auditor 1, Taxation title is assigned to the primary or first level supervisory, or "R" ERG. Titles assigned to the "R" ERG are first level supervisory titles and incumbents have the responsibility for effectively recommending the hiring, firing, promoting, demoting, and/or disciplining employees in non-supervisory titles. Indeed, as well as the job definition section, the examples of

work section for Auditor 1, Taxation supports the position that it is a supervisory title given that an incumbent:

Plans, organizes, and assigns the work of the organizational unit and evaluates employee performance and conduct, enabling the effective recommendation of the hiring, firing, promoting, and disciplining of subordinates.

The Commission has long defined a supervisor as an incumbent who is responsible for performing performance evaluations of subordinate staff. Performance evaluation authority is a reasonable standard because it is the means by which it can be demonstrated that a supervisor can exercise his or her authority to recommend hiring, firing, and disciplining of subordinate employees. Simply stated, the actual authority and exercise of performance evaluation of subordinate staff is what makes a supervisor a supervisor. *See In the Matter of Alexander Borovskis, et al.* (MSB, decided July 27, 2005). *See also In the Matter of Timothy Teel* (MSB, decided November 8, 2001) (It was determined that the **essential component** of supervision is the responsibility for formal performance evaluation of subordinate staff). 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. In this regard, only the individual who signs the evaluation as the supervisor can be considered to have the ultimate decision-making responsibility for that subordinate's rating. Therefore, as the appellants do not sign subordinate ePARs, they cannot be considered primary level supervisors. *See In the Matter of Joshua Brown, et al.* (CSC, decided November 18, 2015). *See also In the Matter of Dana Basile, et al.* (CSC November 5, 2015). Instead, what the appellants describe are lead worker responsibilities as they are responsible for the oversight and assistance of staff members at the same or lower levels in the title series but do not have performance evaluation authority over subordinate staff.

In these cases, based on the information presented in the record, it is clear that the appellants' positions are properly classified as Auditor 2, Taxation. McCoy essentially argues that she performs higher level duties, consistent with supervisory level duties, given that she supervises in the absence of the regular supervisor and her direct input and work handling her team's work-related issues on a continuous and regular basis. However, McCoy, as well as the other appellants, do not supervise lower level staff in the context of the State Classification Plan. As noted above, it is well established that supervisory duties include responsibility for seeing that tasks assigned to subordinates are efficiently accomplished. It involves independent assignment and distribution of work to employees, with oral or written task instructions, and maintenance of the flow and quality of work within a unit in order to ensure timely and effective fulfillment of objectives. Supervisors are

responsible for making available or obtaining materials, supplies, equipment, and/or plans necessary for particular tasks. They provide on-the-job training to subordinates when needed, and make employee evaluations based on their own judgment. They have the authority to recommend hiring, firing, and disciplining employees. *See In the Matter of Julie Petix* (MSB, decided January 12, 2005). In the present matter, Barkowski and McCoy indicated on their PCQs that they are not responsible for the preparation of performance evaluations. Essentially, the duties described by the appellants are those of a lead worker, and, as indicated earlier, taking the lead is not considered a supervisory responsibility. An incumbent in a leadership role refers to persons whose titles are non-supervisory in nature, but are required to act as a leader of a group of employees in titles at the same or lower level than themselves and perform the same kind of work as that performed by the group being led. *See In the Matter of Catherine Santangelo* (Commissioner of Personnel, decided December 5, 2005). The performance of lead worker duties is consistent with an Auditor 2, Taxation classification because it is a non-supervisory duty assigned to a non-supervisory title.

McCoy asserts that certain responsibilities, such as assigning and moving cases in ESCORT to team members and training the team members for the BEIP project were improperly grouped in the Finding of Fact and Review and Analysis portions of Agency Services' determination. While Agency Services' decision may have been in error on this point, this does not establish that the position supervises subordinate staff consistent with an Auditor 1, Taxation classification. Moreover, the fact that McCoy has passed a promotional examination for Auditor 1, Taxation does not require that her position be reclassified to Auditor 1, Taxation. In this regard, how well or efficiently an employee does his or her job, length of service, volume of work and qualifications have no effect on the classification of a position currently occupied, as *positions*, not employees are classified. *See In the Matter of Debra DiCello* (CSC, decided June 24, 2009).

Regarding Meissler, she indicated on her PCQ that is responsible for conducting performance evaluations for non-professional subordinate staff but the PAR submitted with her initial classification review request did not demonstrate that she had this authority. In her appeal submission, the Chief, Deputy Director, and Assistant Director confirm that she conducts formal performance evaluations for two non-professional staff members. However, even assuming that she performed these duties at the time of her classification review, her position could not have been reclassified as Auditor 1, Taxation. In this regard, it is long-standing policy that incumbents in a supervisory professional-level title are to supervise at least one professional-level subordinate who performs functions of a professional nature. *See In the Matter of Ruth Ade* (Commissioner of Personnel, decided May 17, 2007). Moreover, as noted in Agency Services' decision, since the Auditor 2, Taxation title is not a supervisory title, the out-of-title supervisory duties being

performed by Meissler over non-professional staff must be removed. See *N.J.A.C. 4A:3-3.9(c)8(ii)2*.

Regarding Barkowski's assertion that he was assigned supervisory duties in December 2015, his PCQ was filed with Agency Services on August 31, 2015 and did not indicate that he was responsible for conducting formal performance assessment reviews of subordinate staff. The foundation of position classification, as practiced in New Jersey, is the determination of duties and responsibilities being performed at a given point in time as verified by this agency through an audit or other formal study. Thus, classification reviews are based on a current review of assigned duties and any remedy derived therefrom is prospective in nature since duties which may have been performed in the past or subsequent to the classification review cannot be reviewed or verified. See *In the Matter of Community Service Aide/Senior Clerk (M6631A)*, *Program Monitor (M62780)*, and *Code Enforcement Officer (M00410)*, Docket No. A-3062- 02T2 (App. Div. June 15, 2004). See also, *In the Matter of Engineering Technician and Construction and Maintenance Technician Title Series, Department of Transportation*, Docket No. A-277-90T1 (App. Div. January 22, 1992). See also, *In the Matter of Theresa Cortina* (Commissioner of Personnel, decided May 19, 1993). Therefore, his subsequent assignment of supervisory duties after he submitted his PCQ cannot be considered. However, if he feels his position is now misclassified, he should request another classification review from Agency Services.

In regard to the appellants' arguments that they perform higher level duties, the fact that some of an employee's assigned duties may compare favorably with some examples of work found in a given job specification is not determinative for classification purposes, since, by nature, examples of work are utilized for illustrative purposes only. Moreover, it is not uncommon for an employee to perform some duties which are above or below the level of work which is ordinarily performed. For purposes of determining the appropriate level within a given class, and for overall job specification purposes, the definition portion of the job specification is appropriately utilized. Additionally, 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). Therefore, because the Auditor 1, Taxation job definition and examples of work require, as well as its inclusion in the "R" ERG, incumbents are required to prepare formal performance evaluations. Accordingly, since the appellants do not have this responsibility, their positions cannot be classified as Auditor 1, Taxation.

Some additional matters warrant comment. As part of McCoy's submission, she provided correspondence from the Chief of Audit Activity, which indicated that if the appellant is not acting in the capacity of Auditor 1, Taxation, "then no one is." Further, while it may appear that the Commission's decision in *Basso, supra*, did

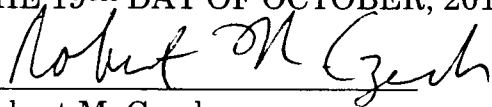
not consider the fact that positions classified by the Auditor 1, Taxation title are required to supervise subordinate staff and prepare formal assessment reviews, it cannot be ignored that the Commission reviews each appeal on the specific facts and circumstances presented in that situation. Regardless, subsequent to the decision in *Basso, supra*, Agency Services extensively reviewed the State Classification plan and determined that it was improper to classify a non-supervisory position with a title that is primarily supervisory in nature. The Commission sustained this policy change in challenges made after the decision in *Basso, supra*, was issued in February 2015. See *Handler, et al., Brown, et al., and Basile, et al., supra*. However, in light of the information concerning the utilization of the Auditor 1, Taxation title provided in these appeals, the Department of the Treasury is directed to ensure that **any** employee in a primary level supervisory title is currently assigned appropriate supervisory duties as described above. Further, as it has been determined that McCoy's position is properly classified as Auditor 2, Taxation, it is not necessary to address her request that the May 21, 2016 expiration date for the promotional list for Auditor 1, Taxation (PS8544U) be stayed.

ORDER

Therefore, it is ordered that these appeals be denied. It is further ordered that the Department of the Treasury ensure that **any** employee in the primary level supervisory title of Auditor 1, Taxation, is assigned appropriate supervisory duties.

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 19TH DAY OF OCTOBER, 2016



Robert M. Czech
Chairperson
Civil Service Commission

Inquiries
and
Correspondence

Henry Maurer
Director
Division of Appeals
& Regulatory Affairs
Civil Service Commission
Written Record Appeals Unit
P.O. Box 312
Trenton, New Jersey 08625-0312

Attachments

c: Marc Barkowski (2016-2881)
Lauren McCoy (2016-1483)
Michelle Meissler (2016-2882)
Douglas Ianni
Kelly Glenn
Joseph Gambino



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Robert M. Czech
Chair/Chief Executive Officer

January 26, 2016

Mr. Marc Barkowski
Department of the Treasury
Division of Taxation
102 First Street
Hackensack, New Jersey 07601

**RE: Classification Appeal – Auditor 2, Taxation
AS# 09150184, Position# 074667, EID# 000358025**

Dear Mr. Barkowski:

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 permanent title of Auditor 2, Taxation (P25) is not consistent your current assigned duties and responsibilities. You contend that the title Auditor 1, Taxation (R28) 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 Hackensack – E. You report directly to Richard Hall, Supervising Auditor Taxation (S30), and do not possess supervisory responsibility. A further review of the organizational chart shows there are six (6) other Auditor 2, Taxation (P25) positions within the same unit.

Mr. Marc Barkowski

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Finding of Fact:

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

- Assisting in the supervision of staff (in the absence of the Supervising Auditor Taxation).
- Reviewing and revising reports of audits conducted by new Auditors.
- Training new Auditors in auditing, examination and/or verification procedures.
- Examining and verifying taxpayer's records and books of account in order to ensure compliance and determination of any outstanding tax liability or overpayment.
- Performing complex audits and/or examinations and verification of internal and external accounts.
- Interpreting statutes and/or regulations to state government employees, taxpayers and/or others concerned with preparation of tax returns.

Review and Analysis:

Your position is currently classified by the title Auditor 2, Taxation (P25-50816). The definition section of the job specification for this title states:

“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.”

The definition section of the job specification for Auditor 1, Taxation (R28-50818) states:

Mr. Marc Barkowski

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“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 Auditor 1, Taxation acts as a head of a large unit performing professional or field audit work. Additionally, incumbents in this position are responsible for: planning work for self and others; developing work methods; assigning work to subordinates; assisting them with problems; conducting formal on-the-job training; evaluating performance; taking corrective action; and reviewing, editing and/or certifying audit reports prepared in the unit. Also, in the absence of the Supervising Auditor, Taxation assumes those duties.

The Auditor 1, Taxation is utilized as a primary or first level supervisor. The essential component of supervision is the responsibility for the administration of formal performance evaluations for subordinate staff. Supervisory duties also include ensuring that assigned tasks are performed efficiently on a day-to-day basis and the training of subordinates.

Your Position Classification Questionnaire (DPF-44S) and Performance Assessment Review (PAR) show you assist in the supervision of subordinates, in the absence of the Supervising Auditor Taxation, on an as needed basis. You are not responsible for preparing and/or signing subordinates' Performance Assessment Review (PAR).

A review of your current job duties and responsibilities finds that as a lead worker the position is primarily responsible for: examining and verifying taxpayer's records and books of account in order to ensure compliance and determination of any outstanding tax liability or overpayment; interpreting statutes and/or regulations to state government employees, taxpayers and others concerned with preparation of tax returns; training new Auditors in auditing, examination and/or verification procedures; and reviewing and revising reports of audits conducted by new Auditors.

A comprehensive review and analysis of the assigned duties and responsibilities of your position find that they are significantly descriptive and commensurate with the tasks assigned to the title, Auditor 2, Taxation.


Mr. Marc Barkowski
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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 permanent title Auditor 2, Taxation (P25-50816).

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 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/rmd

c: Ms. Laura Budzinski, Department of the Treasury

Ms. Lauren McCoy
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September 15, 2015

- Assigning or moving cases in Audit manager (ESCORT) to team members as needed. Training team members for the Business Enterprise Incentive Program (BEIP) project, as well as providing advice on regulations, laws, procedures, accounting/auditing principles as needed.
- Independently preparing office time sheets daily, maintaining time sheet records and eCATS for the team in the absence of the supervisor; preparing monthly work production reports and quarterly team reports.
- Acting as a surrogate for the unit supervisor in his absence, including: attending meetings and handling team work activities.
- Coordinating the Voluntary Disclosure Agreement (VDA) project with another auditor in conjunction with fraud projects. Assigning VDA case numbers and special project lists to team members.
- Assisting the Office of Legislative Analysis and Disclosure (OLAD) branch team with the BEIP project by providing information on pertinent details of older cases, reviewing portions of completed files and handling the Economic Development Authority (EDA) for certain issues as permitted within the BEIP procedure.

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 2, Taxation (P24-50815).

You contend that the Auditor 1, Taxation (R27-50817) is an appropriate title for your position. The definition section of the job specification for the title states:

Ms. Lauren McCoy
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“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.”

A review of your job duties and responsibilities finds that the main function of your position is to help the OLAD team with the BEIP project by training team members for the BEIP project as well as providing information on pertinent details. This position also assigns or moves cases in Audit manager (ESCORT) to team members as needed.

The title Auditor 1, Taxation is utilized as a primary or first level supervisor. The essential component of supervision is the responsibility for conducting and signing performance evaluations for subordinate staff.

In your Position Classification Questionnaire (DPF-44S) and during your telephone desk audit you stated that you completed ePAR's for the team with your current supervisor. However, this duty is not included in the "Individual Job Responsibilities" section for your PAR. Further, a review of unit PAR's finds that your supervisor has been designated as the "Rater" PAR forms.

The assigned duties and responsibilities of this position are significantly descriptive of tasks assigned to the title, Auditor 2, Taxation.

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 2, Taxation (P24-50815).

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

Ms. Lauren McCoy
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September 15, 2015

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 that reads "Joseph Ridolfi".

Joseph Ridolfi, Team Leader
Agency Services

JR/do

c: Ms. Laura Budzinski, Treasury Human Resources



Chris Christie
Governor
Kim Guadagno
Lt Governor

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

Robert M. Czech
Chair Chief Executive Officer

January 26, 2016

Ms. Michelle Meissler
Department of the Treasury
Division of Taxation
50 Barrack Street, 5th Floor
PO Box 259
Trenton, New Jersey 08695

**RE: Classification Appeal – Auditor 2, Taxation
AS # 0950179, Position# 006800, EID# 000336766**

Dear Ms. Meissler:

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 permanent title of Auditor 2, Taxation (P24) is not consistent your current assigned duties and responsibilities. You contend that the title Auditor 1, Taxation (R27) 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, Office Audit Branch Corporate Refunds. You report directly to Swati Shah, Supervising Auditor Taxation and have supervisory responsibility for one (1) Technical Assistant 2, Treasury (A15) and one (1) Principal Clerk Typist (R12).

Ms. Michelle Meissler
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Finding of Fact:

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

- Conducting complex Field Audits of large taxpayers, primarily the Corporate Business Tax Refund and Credit claims.
- Performing complex audits and/or examinations and verification of internal and external accounts.
- Examining and verifying taxpayer's records and books of account in order to ensure compliance and determination of any outstanding tax liability or overpayment.
- Assisting in the supervision of staff (in the absence of the Supervising Auditor Taxation).
- Supervising one (1) Technical Assistant 2, Treasury (A15) and one (1) Principal Clerk Typist (R12) positions including: preparing and signing Performance Assessment Review (PAR) and reviewing and approving leave requests.
- Interpreting statutes and/or regulations to state government employees, taxpayers and/or others concerned with preparation of tax returns.

Review and Analysis:

Your position is currently classified by the title Auditor 2, Taxation (P24-50815). The definition section of the job specification for this title states:

“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.”

The definition section of the job specification for Auditor 1, Taxation (R27-50817) states:

Ms. Michelle Meissler

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January 26, 2016

“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 Auditor 1, Taxation acts as a head of a large unit performing professional or field audit work. Additionally, incumbents in this position are responsible for: planning work for self and others; developing work methods; assigning work to subordinates; assisting them with problems; conducting formal on-the-job training; evaluating performance; taking corrective action; and reviewing, editing and/or certifying audit reports prepared in the unit. Also, in the absence of the Supervising Auditor, Taxation assumes those duties.

The Auditor 1, Taxation is utilized as a primary or first level supervisor. The essential component of supervision is the responsibility for the administration of formal performance evaluations for professional level subordinate staff. Supervisory duties also include ensuring that assigned tasks are performed efficiently on a day-to-day basis and the training of subordinates.

The Examples Of Work include: Assists in supervising the work of a group of auditors engaged in auditing and/or examining and verifying internal and external accounts and records, tax returns, and other financial records and trains personnel in appropriate auditing procedures and/or examinations and verification methods for the various taxes administered by the Division.

Your Position Classification Questionnaire shows that you assist in the supervision of professional level subordinates, in the absence of the Supervising Auditor Taxation, on an as needed basis. You are responsible for preparing and/or signing the Performance Assessment Review (PAR) for one (1) Technical Assistant 2, Treasury (A15) and one (1) Principal Clerk Typist (R12). However this duty and/or responsibility is not stated in your Performance Assessment Review (PAR).

A comprehensive review and analysis of the assigned duties and responsibilities of your position find that they are significantly descriptive and commensurate with the tasks assigned to the title, Auditor 2, Taxation.

Ms. Michelle Meissler

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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 permanent title Auditor 2, Taxation (P24-50815).

Since the title Auditor 2, Taxation (P24-50815) is a non-supervisory title, all supervisory duties must be removed immediately.

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 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/rmd

c: Ms. Laura Budzinski, Department of the Treasury

