B-31

STATE OF NEW JERSEY

FINAL ADMINISTRATIVE ACTION OF THE CIVIL SERVICE COMMISSION

In the Matter of
Jayashree Chitnis,
Department of the Treasury

CSC Docket No. 2018-~~30~~ 29

Classification Appeal

ISSUED: OCT 13 2017 (RE)

Jayashree Chitnis 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. Chitnis received a regular appointment to the title Auditor 3, Taxation on November 1, 2003. This position is located in the Division of Taxation, Audit Activity, Field Audit Branch, Newark H, reports to an Auditor 2, Taxation,[1] and does not have supervisory responsibilities. Upon her request for a classification review of her position, a review of Ms. Chitnis' 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. Chitnis' assigned duties and responsibilities, as detailed in DAS' decision, were commensurate with the title of Auditor 3, Taxation.

On appeal, Ms. Chitnis copied the definition and examples of work from the Auditor 2, Taxation job specification, and then asserted that these duties fall within the scope of the Auditor 2, Taxation level of work. In support of the appeal, the Chief, Field Audit Branch, and Assistant Director and Deputy Director, Audit

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[1] See *In the Matter of Fred DeVoe, Department of the Treasury* (CSC, decided January 18, 2017). In that matter, the Commission found that Mr. DeVoe did not sign the performance evaluation of the appellant, and ordered the appointing authority to provisionally appoint him to Auditor 1, Taxation or refrain from assigning him supervisory responsibilities. Mr. DeVoe was regularly appointed to Auditor 1, Taxation on August 19, 2017.

Activity, state that the appellant independently handles complex and difficult audits on the Corporation Business Tax team, which was formed to audit large corporations headquartered in New Jersey.

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 if 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 to independently 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.

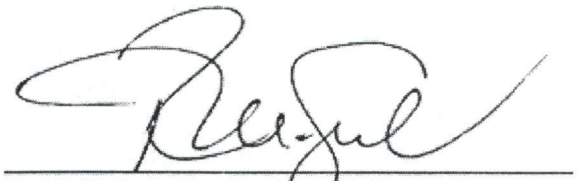
The question herein is whether the level of Ms. Chitnis' duties rise to the level of those of an Auditor 2, Taxation. On her PCQ, except for training personnel, performed 10% of the time, the appellant copied duties almost verbatim from the definition and examples of work sections of the job specification. On appeal, she does so again. The appellant has focused on the phrase "considerable complexity and importance" without a reference to how this was determined. In the telephone interview, the appellant maintains that Corporation Business Tax (CBT) audits are complex. Her supervisor stated that a simple case was a company based in New Jersey and that a complex case was a national or international company, where different laws apply. He also indicated that the majority of cases are complex, and that the appellant does not have just New Jersey cases. All of the auditors in the unit perform the same type of audit, CBT, and the appellant is assigned the smallest cases. Although she has cases of Fortune 500 companies and national cases, she does not work on international cases. Based on the supervisor's description of complexity, the appellant is performing complex cases, and her position is appropriately classified as an Auditor 2, Taxation.

ORDER

Therefore, the position of Jayashree Chitnis is properly classified as an Auditor 2, Taxation, effective February 18, 2017.

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 4th DAY OF OCTOBER, 2017



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Enclosure

c: Jayashree Chitnis
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Robert M. Czech
Chair/Chief Executive Officer

May 5, 2017

Ms. Jayashree Chitnis
Department of the Treasury
Division of Taxation
153 Halsey Street
Newark, New Jersey 07101

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

Dear Ms. Chitnis:

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, Fred Devoe.

Issue:

You are appealing that your current title of Auditor 3, Taxation (P22-50814) is not consistent with your current assigned duties and responsibilities. You contend that the title Auditor 2, Taxation (P25-50816) is consistent with the duties that you currently perform.

Organization:

Your position is located in the Division of Taxation, Audit Activity, Field Audit Branch, Newark H. You report directly to Fred Devoe, Auditor 2, Taxation. Your position does not possess supervisory responsibility.

Finding of Fact:

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

- Advising or assisting auditors engaged in field audits and/or examining and verifying internal and external accounts and record of various taxes administered by the Division; performing audits and/or examining and verifying internal and external accounts and records of some complexity and importance.
- Interpreting tax statutes and regulations to state government employees, taxpayers, and other concerned with preparation of tax returns; reviewing and revising reports of audits carried out by auditor personnel.
- Preparing audit reports based on obtained data.
- Conducting post audit conferences with taxpayers and/ or their representatives to discuss audit results, review differences, and report on reasons for differences in opinion, keep current with all legislative changes in N.J. Tax Statutes, Internal Revenue Code, and court decisions that affect the Division of Taxation.
- Previously trained personnel in appropriate auditing procedure and/or examination and verification methods for sales and use tax and cash audits.

Review and Analysis:

Your position is currently classified by the title Auditor 3, Taxation (P22- 50814). 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 (P25- 50816) 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."

An Auditor 2, Taxation title is associated primarily with taking the lead in a group of auditors or independently performing work of considerable complexity and importance. During the audit, you described beginning to work somewhat independently between December 2016 and January 2017. Your supervisor also described assigning cases of smaller sizes and complexity compared to those assigned to other Auditor 2, Taxation positions on the team. While you may now receive some audits of greater complexity in comparison to those of your prior unit, the preponderance of your assigned duties and responsibilities are encompassed within your current title of Auditor 3, Taxation.

The assigned duties and responsibilities of your position are significantly descriptive and commensurate with the tasks assigned to 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 (P22-50814). Therefore, the classification of your positon 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

Joseph Ridolfi, Team Leader
Agency Services

JR/io

C: Laura Budzinski, Treasury, Human Resources