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STATE OF NEW JERSEY

FINAL ADMINISTRATIVE ACTION
OF THE
CIVIL SERVICE COMMISSION

In the Matter of Anthony Tarr,
Department of Human Services

CSC Docket No. 2014-1945

Classification Appeal

ISSUED: OCT 03 2014 (RE)

Anthony Tarr appeals the attached determination of the Division of Classification and Personnel Management (CPM) that his position with the Department of Human Services is properly classified as Analyst 1, Health Care Facilities (Mental Health Services). The appellant seeks a Section Supervisor, Fiscal Resources classification in this proceeding.

By way of background, the appellant filed an application for the promotional examination for Section Supervisor, Fiscal Resources (PS7118K), Department of Human Services, after being found ineligible for the examination, as he did not meet the experience requirements. The Civil Service Commission (Commission) determined that the appellant did not meet the requirements and it ordered the classification review of his provisional position in the subject title. It is noted that the Commission stated that the Section Supervisor, Fiscal Resources title defines positions which are in charge of an organizational unit, and which provide administrative support for other units or departments. The Section Supervisor, Fiscal Resources operates in a large office environment, where the fiscal program is large enough to be divided into elements such as budgeting, accounting, auditing and procurement. A copy of that decision entitled *In the Matter of Anthony Tarr, Section Supervisor, Fiscal Resources (PS7118K), Department of Human Services (CSC, decided August 15, 2013)* is attached hereto and incorporated herein.

As a result, a desk audit was performed on this position, including a review of all documentation and interviews with the appellant and his supervisor. Mr. Tarr works in the Department of Human Services, Division of Mental Health and

Addiction Services, Office of Fiscal and Management Operations, reports directly to Brian Moss, a Manager 2, Fiscal Resources, and supervises two Analysts 2, Health Care Facilities.

As described in the attached determination, SLO found that based on the primary duties of this position, Mr. Tarr's title is properly classified as Analyst 1, Health Care Facilities (Mental Health Services). On appeal, the appellant contends that he and his supervisor omitted pertinent facts regarding his duties during the desk audit. In support, he adds a new duty to those listed on CPM's determination, and he contends that this function and two others are commensurate with the Section Supervisor, Fiscal Resources title. In addition, the appellant states that the Section Supervisor, Fiscal Resources title was originally in use in the Division of Mental Health Services and the Division of Addiction Services. He states that after reorganization, the individuals in those Divisions retired and the position was consolidated into his position, which serves a dual function. The appellant provides additional information regarding the duties of his current position, and also a detailed list of duties he performed in his prior-held positions.

CONCLUSION

The definition section of the job specification for Section Supervisor, Fiscal Resources states:

A position in this category typically functions as a supervisor of an organizational unit, authorizes payment, provides administrative support services for other units or departments, develops fiscal projections, approves transfer of monies from accounts, evaluates financial condition or status, monitors internal audit systems, develops budget expenditure projections, and consults with vendors or contractors; does other related duties as required.

Unique and Distinguishing Tasks/Classification Factors

Under supervision of a Manager 1, Fiscal Resources in a State department or agency, supervises professional staff in a major sub-element of the fiscal program such as budgeting, accounting, auditing, procurement, or finance.

The definition set forth in the job specification for the title of Analyst 1, Health Care Facilities (Mental Health Services) is:

Under the direction of the Assistant Director, Fiscal and Management Operations, or other supervisory official in the Division of Mental Health Services, Department of Human Services, is responsible for

supervising the work of the healthcare facilities team in reviewing and evaluating mental health facilities budgets, programs, administration, objectives, efficiency, and effectiveness or is personally responsible for a complex analytical program; does related work.

At the outset, it is noted that this position performs the work involving auditing healthcare facility contracts for provider agencies. As mentioned previously, the Section Supervisor, Fiscal Resources has charge of a major sub-element of the fiscal program which provides administrative support for other units or departments. That is not the case for this position. This position monitors fiscal compliance of healthcare facility contracts, and provides little fiscal management to the Division, Department, or other units. All other issues aside, this fundamental definition precludes the classification of the position as Section Supervisor, Fiscal Resources. The position does not supervise the fiscal resources of a section or sub-element of a fiscal program in the Department.

It is noted that the duties listed in CPM's determination are a summary or synopsis of the primary duties as discovered in the classification review, including information provided verbally during the interviews. To the six major duties provided by CPM, the appellant adds on appeal that he coordinates internal control reports, monitors all processes of his office, and follows up on remedies for noncompliance. In this case, the appellant includes this function as an additional primary duty, although it was not included in his more detailed responses on his application and Position Classification Questionnaire (PCQ). He provided lengthy descriptions of his duties both with his application for the promotional examination and on his PCQ, and he did not mention duties related to internal control. He did indicate on his PCQ that he performed special projects for 5% of the time. This extra duty may have been included as a special project, or it may have been added after completion of the audit. In any event, the appellant accounted for 100% of his time in 21 duties listed on his PCQ, and this added duty is clearly not a primary function.

The appellant contends that two other duties listed in CPM's determination are more compatible with the Section Supervisor, Fiscal Resources title; specifically, the duties of preparing the Division's financial records for external audits, acting as a liaison for coordinating auditing activities and providing required financial documentation for State and private auditors; and authorizing payments from providers to the Division for non-allowable costs or overpayments. The appellant is correct that preparing the Division's financial records for external audits and acting as a liaison for coordinating auditing activities and providing required financial documentation are appropriate duties for a Section Supervisor, Fiscal Resources. On his PCQ, the appellant stated that he acted as a liaison for 5% of the time, and compiled documentation and prepared the Division's documents for external audits

for 2% of his time. In addition, he indicated that he approved refunds to providers for 2% of his time.

The fact that the appellant's duties may include a portion of duties that may be performed by a Section Supervisor, Fiscal Resources is not evidence in and of itself that the position belongs in that title. The *primary* duties of the position fall within the parameters of the definition for Analyst 1, Health Care Facilities (Mental Health Services). It is long-standing policy that upon review of a request for position classification, when it is found that the majority of an incumbent's duties and responsibilities correspond to the examples of work found in a particular job specification, that title is deemed the appropriate title for the position. It is noted that job specifications are descriptive and illustrative of the general nature and scope of functions that may be performed and are not meant to be restrictive or inclusive. Moreover, it is not uncommon for an employee to perform some duties which are above or below the level of work normally performed. Further, the appellant's duties in his prior-held titles have no bearing on the classification determination, as positions are classified, not employees.

In addition, a classification review is strictly limited to an independent review of the assigned duties and responsibilities of the position under appeal, and the historical organization of the work unit is not to be considered. As such, a prior employee's title is not a factor in the classification of the position, which 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) and *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).

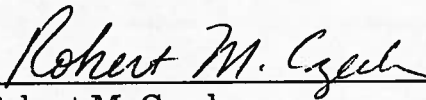
A holistic review of these duties indicates that the primary focus of the position is supervising the work of the healthcare facilities team in reviewing and evaluating mental health facilities budgets, programs, administration, objectives, efficiency, and effectiveness. While this may entail some tasks necessary regarding completing an audit of the Division, this is not the primary purpose of position. The functions described by the appellant primarily involve the oversight and auditing of health facility contracts of over 400 provider agencies. Accordingly, the record amply supports an Analyst 1, Health Care Facilities (Mental Health Services) classification for the appellant's position.

ORDER

Therefore, the position of Anthony Tarr is properly classified as an Analyst 1, Health Care Facilities (Mental Health Services).

This is the final administrative action in the matter. Any further review should be pursued in a judicial forum.

DECISION RENDERED BY THE
CIVIL SERVICE COMMISSION ON
THE 1st DAY OF OCTOBER, 2014



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

Attachments

c: Anthony Tarr
Teresa Lockette
Christina Mongon
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

January 8, 2014

Christina Mongon
Department of Human Services
22 s. Warren Street.
P.O. Box 700
Trenton, NJ 08625

Subject: Classification Determination-Mr. Anthony Tarr (000358604); Department of Human of Human Services; Position Number 914170; CPM #11130234

Dear Ms. Mongon:

This is in response to the appeal Mr. Anthony Tarr submitted to the Civil Service Commission for his position #914170. Mr. Tarr, an employee of the Division of Mental Health and Addiction Services, recently responded to the promotional announcement (PS7118K) for the title of Section Supervisor, Fiscal Resources (V30, 60325) and was determined to be ineligible. As a result, the Civil Service Commission has requested an audit of the employee's current position to determine if a classification change is warranted (CSC Docket No. 2013-3337).

A member of my staff has completed a review of the position classification which included a detailed analysis of the Position Classification Questionnaire (DPF-44) filled out and signed by Mr. Tarr, with comments from his supervisor. An audit was conducted during which Mr. Tarr and his supervisor, Brian Moss, Manager 2 Fiscal Resources M34 (60323, M34), were interviewed.

ORGANIZATION AND STRUCTURE:

Mr. Tarr has a permanent appointment to the title of Accountant 1 (50443, R26) and at the time of our review, is serving provisionally in the title of Section Supervisor, Fiscal Resources (V30, 60325). He is assigned to the Division of Mental Health and Addiction Services, Office of Fiscal and Management Operations and reports to Brian Moss, Manager 2 Fiscal Resources (M34, 60323). This position supervises two (2) employees. Both supervised employees serve in the title of Analyst 2, Health Care Facilities.

FINDINGS OF FACT:

This position performs the following primary duties and responsibilities:

- Supervises a unit of lower grade analysts and performs work involved with reviewing, analyzing and evaluating contract audit reports from third party provider agencies for mental health care and addiction services; oversees the review of budget and expenditure reports, financial statements and payment schedules for compliance.
- Prepares and develops the DMHAS follow-up audit plans for targeted providers involving contact analysis of the agencies operations and programs; provides state auditors with appropriate processes, procedures and administrative support required for provider contract reconciliation, compliance and renewal.
- Compiles reviews and analyzes financial, statistical and operating reports to determine health care facility contract audit disposition close-out procedures. Determines allowable and unallowable cost; and convenes with providers to discuss non-compliance issues to resolve contract disposition strife.
- Supervises and conducts on-site financial data evaluations to monitor contract compliance; and identify discrepancies and prevent fraudulent practices and procedures by profit and non-profit agencies related to auditing and accounting statements and reports.
- Answers questions and provides advice, assistance and guidance to staff and provider agencies concerning contract language; and interpreting and applying the contract administration process involving rules, laws, regulations, policies and procedures for compliance.
- Prepares the Division's financial records for external audits and acts as liaison for coordinating auditing activities and providing all required financial documentation for review by state and private auditors to ensure compliance.

REVIEW AND ANALYSIS:

The definition section of the job specification for the requested title, Section Supervisor, Fiscal Resources (60325, V30) states:

A position in this category typically functions as a supervisor of an organizational unit, authorizes payment, provides administrative support services for other units or departments, develops fiscal projections, approves transfer of monies from accounts, evaluates financial condition or status, monitors internal audit systems, develops budget expenditure projections, and consults with vendors or contractors; does other related duties as required.

An employee serving in this title has charge of a unit in a large office environment which provides administrative support for other units or departments. An incumbent in this title performs duties involving a large fiscal program which consist of procurement, budgeting, auditing and accounting work activities. The current duties and responsibilities of this position are not commensurate with this title because the incumbent does not perform the fiscal management, administration and budgeting work activities such as those described for this title.

The definition section of the job specification for the title, Analyst 1, Health Care Facilities (Mental Health Services) (00244C, S29) states:

Under direction of the Assistant Director, Fiscal and Management Operations, or other supervisory official in the Division of Mental Health Services, Department of Human Services, is responsible for supervising the work of a health care facilities team in reviewing and evaluating mental health facilities budgets, programs, administration, objectives, efficiency, and effectiveness or is personally responsible for a complex analytical program; does related work.

An employee serving in this title supervises a unit and reviews the work of staff involved with reviewing mental health facilities programs, operations and budgets. An employee in this title reviews, analyzes and evaluates agency administrative procedures and management controls to determine whether the health care services provided are economically efficient and in compliance.

This title addresses the primary responsibilities of the position. The position supervises a staff of subordinate analysts who review and evaluate analyses of budget and audit reports of expenditures, cost and allowable cost guidelines to ensure health care service contracts are in compliance with agreements, rules, regulations, policies, and legislation.

DETERMINATION:

The review revealed the current duties and responsibilities assigned to this position are commensurate with the enclosed job specification for the title of Analyst 1, Health Care Facilities, Mental Health Services (00244C, R29). The Appointing Authority is advised the position will be reclassified to Analyst 1, Health Care Facilities, effective December 28, 2013, unless the Appointing Authority assigns duties and responsibilities commensurate with the current title, Section Supervisor, Fiscal Resources (60325, V30), within thirty days of receipt of this determination letter.

Please note this classification determination does not imply the incumbent will meet the eligibility requirements of the title. It is the responsibility of the Appointing Authority to ensure an incumbent meets the eligibility requirements prior to any appointment.

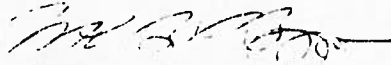
The examples of work are for illustrative purposes and are not intended to restrict or limit the performance of related tasks not specifically listed. The relevance of such specific tasks is determined by an overall evaluation of their relationship to the general classification factors listed in the specification.

Christina Mongon
January 8, 2014

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According to the New Jersey Administrative Code (N.J.A.C. 4A:3-3.9), either the Appointing Authority or the affected employee may appeal this determination within 20 days of receipt of this notice. This appeal should be addressed to Written Record Appeals Unit, Division of Merit System Practices and Labor Relations, P.O. Box 312, Trenton, New Jersey 086225-0312. Please note the submission of an appeal must include written documentation and/or argument substantiating the portions of the determination being disputed and the basis for appeal.

Sincerely,



Mark B. Van Bruggen
Supervising HR Consultant

Enclosure
MVB/KMC

C: Anthony Tarr, DMHAS
File



STATE OF NEW JERSEY

**FINAL ADMINISTRATIVE ACTION
OF THE
CIVIL SERVICE COMMISSION**

In the Matter of Anthony Tarr,
Section Supervisor, Fiscal Resources
(PS7118K), Department of Human
Services

Examination Appeal

CSC Docket No. 2013-3337

ISSUED: AUG 19 2013 (RE)

Anthony Tarr appeals the determination of the Division of Selection Services and Recruitment (DSSR) which found that he did not meet the experience requirements for the promotional examination for Section Supervisor, Fiscal Resources (PS7118K), Department of Human Services.

The subject examination was issued with a closing date of March 21, 2013, and was open to employees in the competitive division who had an aggregate of one year of continuous permanent service as of the closing date in any competitive title and who met the announced requirements. These requirements included graduation from an accredited college or university with a Bachelor's degree in Economics, Finance, Business Administration, Accounting, or Public Administration, with a minimum of 21 semester hour credits in finance, economics, and/or accounting courses AND five years of experience in work involving fiscal management, which shall have included public finance, auditing, budgeting, and accounting. Possession of a valid New Jersey certificate as a Certified Public Accountant or a registration as a Public Accountant issued by the New Jersey Board of Public Accountants could be substituted for the required education. A general Bachelor's degree supplemented by a minimum of 21 semester hour credits in finance, economics, and/or accounting courses and two years of experience in fiscal management which shall have included public finance, auditing, budgeting, and accounting could be substituted for the education. The appellant was found to be below minimum requirements in experience. It is noted that two candidates have been admitted to the examination, which has not yet been scheduled.

On his application, Mr. Tarr indicated that he possessed the required Bachelor's degree and credits. He listed eleven positions on his application and resume attached to his application: 1) provisional Section Supervisor, Fiscal Resources from August 2012 to the closing date, March 2013; 2) 1) Accountant 1 from November 2008 to August 2012; 3) Accountant 2 from August 1998 to November 2008; 4) Accountant 3 from 1993 to 1997 (no months given); 5) Accounting Assistant from 1991 to 1993 (no months given); 6) Clerk from 1990 to 1991 (no months given); 7) Staff Accountant, with MK Accounting Firm, from 2011 (no months given) to the closing date, March 2013 (overlaps with position 1, no hours given); 8) Tax Preparer (no employer given) from 1987 (no months given) to the closing date, March 2013 (overlaps with positions 1 through 7, no hours given); 9) Past President of Bucks County Community Association from 1998 to 2005 (no months given, overlaps with positions 3 and 8, no hours given); 10) Tax Preparer with Frankel Petruzzi Steinberg & Co. in 2005 (no months given, no hours given, overlaps with position 3); and 11) Accounting Clerk with Bush Shell Company from 1986 to 1989 (no months given). Official records indicate that Mr. Tarr was an Accountant 3 from March 1997 to August 1998, an Accounting Assistant from July 1993 to March 1997, and a Senior Clerk and Clerk prior to that. He was credited with eight months of experience in his provisional position and found to be lacking four years, four months of experience. On appeal, Mr. Tarr states that he possesses the required experience, which he obtained in the first, second, and third positions, and he resubmits his duties for those positions.

N.J.A.C. 4A:4-2.6(a) provides that applicants shall meet all requirements specified in the promotional examination announcement by the closing date.

CONCLUSION

The Section Supervisor, Fiscal Resources title defines positions which are in charge of an organizational unit, and which provides administrative support for other units or departments. The Section Supervisor, Fiscal Resources operates in a large office environment, where the fiscal program is large enough to be divided into elements such as budgeting, accounting, auditing and procurement. Among other duties, the Section Supervisor, Fiscal Resources answers questions about the application of regulations or policies; interprets laws, policies, rules and regulations; devises improvement or changes plans for a unit; addresses policy-making committees; monitors budgets; determines staffing needs; and makes cost estimates. It is a title which concerns financial management, administration, accounting, budgeting, auditing and program evaluation.

Mr. Tarr's experience as a provisional in the subject title involves accounting, auditing and program evaluation duties in the Community Contracts Settlement Unit. He states that he has written new policies, streamlined operations, cleared a large backlog of contract files and audit report reviews, improved interagency

communications, identified problems in the unit and found solutions. In addition, a review of the duties that he presents in his application indicates that the majority relates to managing and supervising the auditing of records, and evaluating fiscal compliance of provider agency reports and financial statements to contracts, budgets, expenditures and policies. He identifies discrepancies and takes steps to close contracts or reimbursement issues, provides technical advice, audit review reports and recommendations to provider agencies and others, and approves refunds to providers or withholds payment for non-compliance.

A comparison of the appellant's duties to those of Section Supervisor, Fiscal Resources indicates that the appellant's position does not provide administrative support to units or departments in managing fiscal resources in order to accomplish the unit objectives. The appellant's provisional position monitors the fiscal management of provider agency funds with contracts, budgets, expenditures and policies, and makes some organizational changes and improvements; however, there is no indication that this position has custody or control of fiscal resources which are received, spent and budgeted in a manner which achieves agency objectives. Although the appellant was credited for his provisional experience, it appears his duties in fiscal management are restricted to ancillary duties related to the primary focus of managing the audits of provider agencies. Such ancillary duties include writing fiscal policy and procedures, developing fiscal projections, and performing statistical analysis and approving or withholding payments. The majority of his duties relate to auditing and evaluation of administrative practices. In sum, it is unclear if the duties of this position are primarily those of a Section Supervisor, Fiscal Resources, and the appellant's position should undergo a formal classification review. If it is determined that the position is correctly classified as a Section Supervisor, Fiscal Resources, then the appellant accrued eight months of provisional experience as of the March 2013 closing date.

It is noted that the Civil Service Commission makes official determinations of eligibility for all prospective candidates for positions in State or local Merit System jurisdictions, and the application is utilized to screen the candidate pool to ensure that all applicants, including provisional appointees, meet the minimum experience requirements for each position. When an applicant indicates extensive experience in titles established under the State Classification Plan, it is appropriate to utilize the job specifications to determine the primary focus of the duties of incumbents serving in career service titles. The job specification for Accountant 1 indicates that individuals serving in this title supervise the work of an accounting unit, or, personally are responsible for a complex accounting program. An Accountant 2 takes the lead in (1) a group of Accountants of lower grades engaged in professional accounting work, or (2) independently handles accounting programs, while an Accountant 3 does independent accounting work of some importance and difficulty. The duties for these titles match the majority of those listed on the appellant's application, but do not match the announced experience requirement. In order for

experience to be considered applicable, it must have as its primary focus full-time responsibilities in the areas required in the announcement. *See In the Matter of Bashkim Vlashi* (MSB, decided June 9, 2004). Mr. Tarr may have been performing some out-of-title duties while in his Accountant 1 title, but those duties relate more to auditing than fiscal management. His Accountant 1 duties appear to align with his provisional duties as well. The appellant accounted for and audited the fiscal management of others, but did not fiscally manage a program while in his Accountant series titles. Even if his experience as an Accountant 1 and his provisional position were to be accepted, he would still lack seven months of applicable experience, since he began work in this title in November 2008. His Accountant 2 duties included accounting, auditing and administrative analyst work, but not fiscal management, and this is not qualifying experience. Mr. Tarr's experience in his remaining positions is inapplicable as the announced experience requirement was not performed those positions. The appellant does not meet the experience requirement for the subject examination.

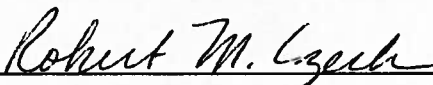
An independent review of all material presented indicates that the decision of DSSR, that the appellant did not meet the announced requirements for eligibility by the closing date, is amply supported by the record. The appellant provides no basis to disturb this decision. Thus, the appellant has failed to support his burden of proof in this matter.

ORDER

Therefore, it is ordered that this appeal be denied and the classification of the appellant's provisional position be referred to the Division of Classification and Personnel Management for further review.

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 15th DAY OF AUGUST, 2013


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**

**c: Anthony Tarr
 Valerie Bayless
 Dan Hill
 Kenneth Connolly
 Joseph Gambino**