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STATE OF NEW JERSEY

FINAL ADMINISTRATIVE
ACTION
OF THE
CIVIL SERVICE COMMISSION

In the Matter of David Bobal,
Department of the Treasury

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Classification Appeal

CSC Docket No. 2017-1440

ISSUED: APR 10 2017 (SLK)

David Bobal appeals the attached decision of the Division of Agency Services (Agency Services) that the proper classification of his position with the Department of the Treasury is Auditor 1, Taxation. The appellant seeks a classification of Supervising Auditor, Taxation.

By way of background, the appellant previously sought reclassification of his position, alleging that his duties were more closely aligned with the duties of a Supervising Auditor, Taxation. On February 12, 2016, Agency Services determined that his position was properly classified as Auditor 1, Taxation. The appellant appealed that determination to the Civil Service Commission (Commission) which upheld Agency Services' decision. *See In the Matter of David Bobal, et al.* (CSC, decided November 23, 2016). Thereafter, the appellant filed a second position reclassification. Agency Services' October 18, 2016 determination letter indicated that Mr. Bobal is assigned to the Division of Taxation Audit Activity Administration, Newark B and reports to Patrick Foray, Assistant Chief Audit Activity. Mr. Bobal has supervisory responsibility for six Auditor 2s, Taxation and two Auditor 3s, Taxation. In support of his second request, the appellant submitted a Position Classification Questionnaire (PCQ) detailing the different duties he performs as Auditor 1, Taxation. Agency Services reviewed and analyzed the PCQ completed by the appellant and all information and documentation submitted, conducted a telephone audit with the appellant and Mr. Foray, and determined that his position was still properly classified as Auditor 1, Taxation.

On appeal, Mr. Bobal believes that he has "supervisory" responsibility over an Auditor 1, Taxation that was not considered in Agency Services' October 18, 2016 determination although he acknowledges that he does not sign this Auditor 1, Taxation's performance evaluation. He asserts that he is essentially performing secondary supervisory duties, per *N.J.S.A. 34:13-5.3* and *Board of Education of West Orange v. Wilton*, 7 N.J. 404 (1971). However, it is impossible for him to be responsible for signing the performance evaluation for this Auditor 1, Taxation because they both currently hold the same title. Further, he submits a letter of support from his superiors who indicate that he performs secondary supervisory duties and it is only because he is barred from signing the performance evaluation of the Auditor 1, Taxation that his promotion to the subject title has not been approved.

CONCLUSION

As indicated in *In the Matter of David Bobal, et al., supra*, the Commission already addressed the appellant's arguments and determined that his position is properly classified as an Auditor 1, Taxation because he does not sign the performance evaluation of a first level supervisor. *N.J.S.A. 34:13-5.3* and *Wilton, supra*, stand for the proposition that a supervisor cannot be in the same collective bargaining unit as the employee that he or she supervises. Contrary to the appellant's belief, this statute and court case are consistent with the Commission's determination. As an Auditor 1, Taxation, the appellant cannot sign the performance evaluation of another who holds that title and therefore be a supervisor of another employee belonging to the same collective bargaining unit, the "R" Employee Relationship Group. Should a position become available in the appointing authority's organizational structure that is consistent with a second level supervisory job title in accordance with the State Classification Plan, that position would be appropriately classified by this Agency. However, while serving as an Auditor 1, Taxation, the Commission cannot determine that he is the supervisor of an employee who serves in his same title. See *In the Matter of Timothy Stewart* (CSC, decided February 26, 2014) (A supervisor and a subordinate cannot hold titles when they are both in the "R" employee relations group). As stated in the Commission's prior decision, the outcome of position classification is not to provide a career path to the incumbent, but rather to ensure the position was classified in the most appropriate title available within the State's classification plan. See *In the Matter of Patricia Lightsey* (MSB, decided June 8, 2005), *aff'd on reconsideration* (MSB, decided November 22, 2005).

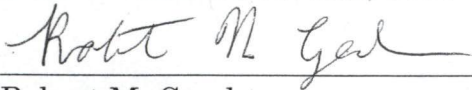
Accordingly, a thorough review of the entire record fails to establish that the appellant has presented a sufficient basis to warrant a Supervising Auditor, Taxation classification of his position.

ORDER

Therefore, it is ordered that the positions of the appellants are properly classified as 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 5th DAY OF APRIL, 2017



Robert M. Czech
Chairperson
Civil Service Commission

Inquiries
and
Correspondence

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: David Bobal
Douglas Ianni
Kelly Glenn
Records Center



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

Chris Christie
Governor
Kim Guadagno
Lt. Governor

Robert M. Czech
Chair Chief Executive Officer

October 18, 2016

Mr. David Bobal

[REDACTED]
[REDACTED]
[REDACTED]

RE: **Classification Appeal Auditor 1, Taxation**
AS Log# [REDACTED] Position# [REDACTED] EID# [REDACTED]

Dear Mr. Bobal:

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 Patrick Foray.

Issue:

You are appealing your current title of Auditor 1, Taxation (R28) is not consistent with your current assigned duties and responsibilities. You contend that the title of Supervising Auditor, Taxation (S30) is an appropriate title for your position.

Organization:

Your position is located in the Department of the Treasury, Division of Taxation Audit Activity Administration, Newark B. You report directly to Patrick Foray, Assistant Chief Audit Activity (&31) and have supervisory responsibility for six (6) Auditor 2, Taxation (P25); and two (2) Auditor 3, Taxation (P22) positions within your unit.

David Bobal
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October 18, 2016

Finding of Fact:

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

- Supervising a group of lower grade level auditors, assigning cases, preparing audit procedures, verifying internal and external accounts, records, tax returns, and other financial records for the Division of Taxation, Audit Activity Administration.
- Reviewing and examining Tax Audit cases and assure compliance in accordance with the policies and procedures of New Jersey Tax Laws.
- Planning, supervising and organizing the work of the organizational unit and evaluates employee performance, conducts seminars addressing alterations of taxation statutes, and Internal Revenue Codes.
- Assisting in the training of lower level auditors, aiding with the completion of cases, and monitoring field audits with taxpayers.
- Corresponding with officers of State Agencies, local government units, and/or private firms based upon data, reports, records, and information obtained.
- Assisting in controversial and complex matters of considerable importance to the Division of Taxation, Field Audit Branch, Newark B.

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 most appropriate classification for the tasks described by you and your supervisor.

Your position is currently classified by the title Auditor 1, Taxation (50818-R28). The definition section of the job specification for this title states:

David Bobal
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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.”

You contend that the title Supervising Auditor, Taxation (50819-S30) is an appropriate title for your position. The definition section for this title 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 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 takes the lead over subordinate staff and assists in the training of lower level auditors. 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. Incumbents may head a Regional Audit Office, a District Audit Office, a large Central Office Unit or comparable activity.

The title, Supervising Auditor, Taxation is utilized as a second level supervisor. This level is characterized by supervising high level professional audit staff.

Incumbents in a second level supervisory title supervise first level supervisors. Organizationally there are: six (6) Auditor 2, Taxation (P25); two (2) Auditor 3, Taxation (P22) within your unit. Therefore, since none of the subordinate positions are classified as an Auditor 1, Taxation, your position is not functioning as a second level supervisor.

A review of your primary job duties and responsibilities finds that your position is primarily responsible for: supervising and/or reviewing the work of Auditors engaged

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in examination of information provided on tax returns and auditing records at the taxpayer's place of business by monitoring the timely and accurate completion of audits assigned; preparing and signing subordinates' Performance Assessment Reviews (PARs); monitoring and/or approving subordinates' attendance records in e-CATS.


A thorough review of all information concludes that the preponderance of assigned duties and responsibilities of your position are encompassed within your current title of Auditor 1, Taxation

Determination:

Based upon the finding fact, it is my determination that the assigned duties and responsibilities of your position is properly classified by your current title Auditor 1, Taxation (50818-R28).

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
Agency Services

JR/mj

c: Ms. Laura Budzinski, Treasury, Human Resources



STATE OF NEW JERSEY

FINAL ADMINISTRATIVE
ACTION
OF THE
CIVIL SERVICE COMMISSION

In the Matter of David Bobal, *et al.*,
Department of the Treasury

Classification Appeals

CSC Docket Nos. 2016-3109, 2016-
3310, 2016-4273 and 2016-3709

ISSUED: **NOV 29 2016** (SLK)

David Bobal, Viviana Garcia, Michael McSloy and James Stein appeal the attached decisions of the Division of Agency Services (Agency Services) that the proper classifications of their positions with the Department of the Treasury is Auditor 1, Taxation. The appellants seek a classification of Supervising Auditor, Taxation. These appeals have been consolidated due to common issues presented.

By way of background, the appellants sought reclassification of their positions, alleging that their duties were more closely aligned with the duties of a Supervising Auditor, Taxation. Mr. Bobal is assigned to the Division of Taxation Audit Activity Administration, Newark B and reports to Patrick Foray, Assistant Chief Audit Activity. Mr. Bobal has supervisory responsibility for five Auditor 2s, three Auditor 3s, Taxation, and one Principal Clerk Typist. Ms. Garcia is assigned to the Division of Taxation Audit Activity Administration, Hackensack F and reports to Mr. Foray. Ms. Garcia has supervisory responsibility for six Auditor 2s, Taxation, and one Auditor 3, Taxation. Mr. McSloy is assigned to the Division of Taxation and reports to Susan Kane, Chief Audit Activity Treasury. Mr. McSloy has supervisory responsibility for six Auditor 3s, Taxation and one Senior Clerk. Mr. Stein is assigned to Audit Activity, Excise Tax – Liquor & Cigarettes and reports to Jack Griffiths, Chief Audit Activity Treasury. Mr. Stein has supervisory responsibility for three Auditor 2s, Taxation, two Auditor 3s, Taxation, one Technician Management Information Systems, and one Technical Assistant 2. In support of their requests, the appellants submitted Position Classification Questionnaires (PCQs) detailing the different duties they perform as Auditor 1s, Taxation. Agency Services reviewed and analyzed the PCQs completed by the

appellants, and all information and documentation submitted and determined that their positions were properly classified as Auditor 1, Taxation.

On appeal, Mr. Bobal states that since August 10, 2015, he supervises an Auditor 1, Taxation, a primary level supervisor. He indicates that as a second level supervisor, he has responsibility for performance evaluations, attendance, and assigning and reviewing cases. He also represents that he does not perform his own independent audits, which is an Auditor 1, Taxation responsibility. Additionally, the appellant submits a letter from his superiors who state that he has input into the ePAR of an Auditor 1, Taxation that he oversees, but does not sign the ePAR of this Auditor 1 since he holds the same Civil Service title.

Ms. Garcia highlights that she does not perform her own independent audits, which is an Auditor 1, Taxation responsibility, and she is not under the direction of a Supervising Auditor, Taxation. However, the appellant asserts that she is under the general direction of an Assistant Chief Auditor and performs other duties under the examples of work in the job specification for Supervising Auditor, Taxation. She indicates that, in addition to having supervisory responsibility for Auditor 2s and 3s, as of August 19, 2015, she had the responsibility of being the supervisor for an Auditor 1, a primary level supervisor. The appellant also represents that she heads the Hackensack Regional Audit Office in the absence of her supervisor. Additionally, she submits a letter from her superiors who state that she has input into the ePAR of an Auditor 1, Taxation, but does not sign the ePAR of this Auditor 1 since she holds the same Civil Service title.

Mr. McSloy presents that he is supervised by a Chief Auditor and he plans, supervises, and coordinates work for professional audit personnel. He states that he supervises eight Auditor 3s, one Clerk, and three Technical Assistant 2s. He disagrees with Agency Services' determination that found he supervised seven non-supervisory staff members. He explains that he supervised an Auditor 1, Taxation prior to his retirement on December 31, 2015 although he acknowledges that he did not complete his ePAR and eCATS due to human resources procedure. He indicates that one of the Auditor 3s that he supervises completes the ePARs and eCATS for three Technical Assistant 2s and therefore he asserts that he is a second-level supervisor. However, he acknowledges that he signs the ePARS for these Technical Assistant 2s. He represents that the employees that he supervises complete audits of complex field and office audit cases to ensure that the assessment letters and attachments are proper to the case presented.

Mr. Stein states that he performs all the duties of a Supervising Auditor, Taxation including the completion of subordinates' ePARs and eCATS. He indicates that he supervises a primary level supervisor, an Auditor 1, Taxation, except that he does not prepare this employee's ePAR because he is prohibited from doing so since he holds the same Civil Service title. The appellant claims that there are

several other employees who had similar circumstances as himself who had their positions reclassified and therefore he believes that he is receiving unfair treatment.

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 the title 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 the title 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 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.

Based upon a thorough review of the information presented in the record, it is clear that the appellants' positions are properly classified as Auditor 1, Taxation. The Supervising Auditor, Taxation title is assigned to the "S" 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 "S" ERG is defined as those titles used in the secondary level of supervision. A factor in the Commission's setting the compensation for "S" titles is that employees in this bargaining unit all have the authority to recommend hiring, firing, and disciplining of employees who supervise subordinate employees. Additionally, classifying employees in a title in the "S" ERG without performance evaluation responsibility for at least one primary level supervisor could create a conflict of interest between secondary supervisory and primary supervisory staff being represented by the same bargaining unit.

While the appellants represent that they oversee and have input into the ePAR of an Auditor 1, Taxation, they all acknowledge that they do not sign the ePAR of the Auditor 1, Taxation because that employee holds the same Civil Service title. 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 for at least one primary level supervisor, which are performance evaluations, they cannot be considered secondary 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 is that they have primary level supervisory responsibilities as they are responsible for ePARs of non-supervisory staff.

Similarly, in regard to Mr. McSloy's claim that he is a secondary level supervisor for an Auditor 3 who completes the ePARs and eCATS for three Technical Assistant 2s, as he acknowledges that he signs the ePARs for these Technical Assistant 2s, the Auditor 3 is not a primary level supervisor and therefore Mr. McSloy is not performing second-level supervisory duties.

With reference to comments that the appellants are performing duties consistent with the job specification and examples of work for a Supervising Auditor, Taxation, 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. With respect to Mr. Stein's claims that there are several other employees who had similar circumstances as himself who had their positions reclassified, he has not provided any evidence to support his claim. Further, even if this is the case, those positions would be misclassified. In this regard, the Commission notes that a classification appeal cannot be based solely on a comparison to the duties of another position, especially if that position is misclassified. See *In the Matter of Dennis Stover, 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). Moreover, the outcome of a position classification is not to provide a career path to the incumbent, but rather to ensure that the position was classified in the most appropriate title available within the State's classification plan. See *In the Matter of Patricia Lightsey* (MSB, decided June 8, 2005), *aff'd on reconsideration* (MSB, decided November 22, 2005). However, in light of the appellant's contentions regarding other individuals' who hold secondary supervisor titles, the Department of the Treasury is directed to ensure that **any** employee in a second level supervisory title is currently assigned appropriate secondary supervisory duties as described above.

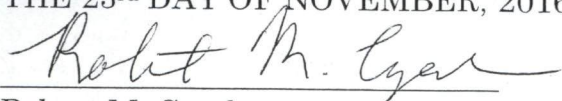
Accordingly, a thorough review of the entire record fails to establish that the appellants have presented a sufficient basis to warrant a Supervising Auditor, Taxation classification of their positions.

ORDER

Therefore, it is ordered that the positions of the appellants are properly classified as 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 23rd DAY OF NOVEMBER, 2016



Robert M. Czech
Chairperson
Civil Service Commission

Inquiries
and
Correspondence

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: David Bobal
Viviana Garcia
Michael McSloy
James Stein
Douglas Ianni
Kelly Glenn
Records Center

2/8



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

Chris Christie
Governor
Kim Guadagno
Lt. Governor

Robert M. Czech
Chair/Chief Executive Officer

February 12, 2016

Mr. David Bobal

[Redacted]
Belle Mead, New Jersey 08502

RE: Classification Appeal Auditor 1, Taxation
AS Log# 09150258, Position# [Redacted], EID# [Redacted]

Dear Mr. Bobal:

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, Patrick Foray, on January 6, 2016.

Issue:

You are appealing your current permanent title of Auditor 1, Taxation (R28) is not consistent to your current assigned duties and responsibilities. You contend that the title of Supervising Auditor, Taxation (S30) is an appropriate title for your position.

Organization:

Your position is located in the Department of the Treasury, Division of Taxation Audit Activity Administration, Newark B. You report directly to Patrick Foray, Assistant Chief Audit Activity (&31) and have supervisory responsibility for five (5) Auditor 2, Taxation (P25); three (3) Auditor 3, Taxation (P22); and one (1) Principal Clerk Typist positions within your unit.

Mr. David Bobal
Page 2
February 12, 2016

Finding of Fact:

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

- Supervising a group of lower grade level auditors, assigning cases, preparing audit procedures, verifying internal and external accounts, records, tax returns, and other financial records for the Division of Taxation, Audit Activity Administration.
- Reviewing and examining Tax Audit cases and assure compliance in accordance with the policies and procedures of New Jersey Tax Laws.
- Planning, supervising and organizing the work of the organizational unit and evaluates employee performance, conducts seminars addressing alterations of taxation statutes, and Internal Revenue Codes.
- Assisting in the training of lower level auditors, aiding with the completion of cases, and monitoring field audits with taxpayers.
- Corresponding with officers of State Agencies, local government units, and/or private firms based upon data, reports, records, and information obtained.
- Assisting in controversial and complex matters of considerable importance to the Division of Taxation, Field Audit Branch, Newark B.

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 most appropriate classification for the tasks described by you and your supervisor.

Your position is currently classified by the title Auditor 1, Taxation (50818-R28). The definition section of the job specification for this title states:

Mr. David Bobal
Page 3
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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.”

You contend that the title Supervising Auditor, Taxation (50819-S30) is an appropriate title for your position. The definition section for this title 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 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. Incumbents may head a Regional Audit Office, a District Audit Office, a large Central Office Unit or comparable activity.

The title, Supervising Auditor, Taxation is utilized as a second level supervisor. This level is characterized by supervising high level professional audit staff.

Incumbents in a second level supervisory title supervise first level supervisors. Organizationally there are: five (5) Auditor 2, Taxation (P25); three (3) Auditor 3, Taxation (P22); and one (1) Principal Clerk Typist within the unit. Therefore, since none of the subordinate positions are classified as an Auditor 1, Taxation, your position is not functioning as a second level supervisor.

Mr. David Bobal
Page 4
February 12, 2016

A review of your primary job duties and responsibilities finds that your position is primarily responsible for: supervising and/ or reviewing the work for a group of Auditors engaged examination of information provided on tax returns and auditing records at the taxpayer's place of business by monitoring the timely and accurate completion of audits assigned; preparing and signing subordinates' Performance Assessment Reviews (PARs); monitoring and/or approving subordinates' attendance records in e-CATS.

A thorough review of all of information concludes that the preponderance of assigned duties and responsibilities of your position are encompassed within your current title of Auditor 1, 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 your current title Auditor 1, Taxation (50818-R28).

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
Agency Services

JR/mj

c: Ms. Laura Budzinski, Treasury, Human Resources

