



**STATE OF NEW JERSEY**

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

In the Matter of Angel Thomas,  
Auditor 1 Taxation (PS0945U),  
Department of the Treasury

CSC Docket No. 2021-108

Examination Appeal

**ISSUED: SEPTEMBER 7, 2020 (RE)**

Angel Thomas appeals the determination of the Division of Agency Services (Agency Services) which found that she did not meet the minimum requirements in experience for the promotional examination for Auditor 1 Taxation (PS0945U), Department of the Treasury.

The subject examination had a closing date of November 21, 2019 and was open to employees in the competitive division who had an aggregate of one year of continuous permanent service in any competitive title and who met the open competitive requirements. These requirements were possession of a Bachelor's Degree from an accredited college or university, including or supplemented by 21 semester hour credits in professional accounting courses which may include courses in municipal or government accounting, and one year of professional accounting or auditing experience. Possession of a valid certificate as a Certified Public Accountant or registration as a Public Accountant issued by the New Jersey State Board of Accountancy, could be substituted for the required degree in accounting. Also, applicants who successfully completed the required twenty-one semester hour credits in accounting, but who did not possess a Bachelor's degree, could substitute additional experience as indicated on a year-for-year basis. The appellant was found to be below the minimum requirements in education and experience. As she was the sole applicant, the examination was cancelled on August 6, 2020.

The appellant indicated that she possessed 9 accounting credits from Bergen Community College, and that she had a Bachelor's degree and a Master's degree in Business Administration. Also, she listed four positions on her application and

resume: provisional Auditor 1 Taxation, Technical Assistant, Account Coordinator with CH Robinson Worldwide, and Sales/Account Coordinator with Organize it All, Inc. The appellant was credited with eleven months of experience in her provisional position, and she was found to be lacking one month of applicable experience. Also, she was credited with 8 accounting credits from Berkeley College, where she obtained her Bachelor's degree. On appeal, the appellant submits a more detailed description of her college courses, her resume, her transcripts, and a copy of a May 21, 2019 Agency Services' determination regarding a classification review of her position. That determination indicated that the position was properly classified as Auditor 1 Taxation, effective January 19, 2019.

### CONCLUSION

*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. *N.J.A.C.* 4A:1-1.2(c) states that the Commission may relax a rule for good cause in particular situations, on notice to affected parties, in order to effectuate the purposes of Title 11A, New Jersey Statutes.

A review of the appellant's application reveals that the decision by Agency Services, denying the appellant's admittance to the subject examination since she does not possess the required experience, was correct. However, the appellant has 23 college credits in accounting: 9 from Bergen County Community College, 8 from Berkeley College, and 6 from DeVry University/Keller Graduate School of Management. She received credit for her experience as a provisional Auditor 1 Taxation, however, she did not receive credit for her remaining experience. Her experience as Technical Assistant was considered to be out-of-title and the remaining two positions did not have professional accounting or auditing experience as the primary focus of the positions. Nonetheless, the eligible list was canceled, and the appellant has accrued at least an additional month of full-time experience since the November 2019 closing date. Additionally, her position had been misclassified. Based on the circumstances presented, good cause has been established to relax the provisions of *N.J.A.C.* 4A:4-2.6(a) to accept the appellant's additional experience beyond the closing date and admit her to the examination for appointment consideration.

### ORDER

Therefore, it is ordered that this appeal be granted, and the appellant's application be processed.

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 2<sup>ND</sup> DAY OF SEPTEMBER 2020

*Deirdre' L. Webster Cobb*

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