BEFORE THE PERSONNEL APPEALS BOARD

STATE OF WASHINGTON

GERALD SAYLER, Appellants, v. DEPARTMENT OF REVENUE, Respondent.	)))))))))	Case No. ALLO-01-0025 ORDER OF THE BOARD FOLLOWING HEARING ON EXCEPTIONS TO THE DETERMINATION OF THE DIRECTOR

Hearing on Exceptions. This appeal came on for hearing before the Personnel Appeals Board, WALTER T. HUBBARD, Chair, and GERALD L. MORGEN, Vice Chair, on Appellants' exceptions to the Director's determination dated October 1, 2001. The hearing was held in the Personnel Appeals Board hearing room in Olympia, Washington, on April 30, 2002. RENÉ EWING, Member, did not participate in the hearing or in the decision in this matter.

Appearances. Appellant Gerald Sayler was present and was represented by George Weirich, Employee Relations Specialist for the Washington Public Employees Association. Respondent Department of Revenue was represented by Eric Magbaleta, Human Resource Consultant.

Background. On March 30, 2001, Appellant requested a review of his Revenue Auditor 3 by submitting a classification questionnaire (CQ) to Respondent's Employee Services Office. Barb Vane, Acting Human Resource Manager, reviewed Appellant's position and by letter dated May 8, 2001, informed Appellant that his position was properly allocated.

Appellant appealed Ms. Vane's decision to the Department of Personnel (DOP). On September 19, 2001, the Director's designee, Paul Peterson, conducted an allocation review of Appellant's position. By letter dated October 1, 2001, Mr. Peterson determined that Appellant's position was

properly allocated. On October 10, 2001, Appellant filed exceptions to the Director's determination with the Personnel Appeals Board. Appellant's exceptions are the subject of this proceeding.

Appellant works in the Olympia District Office. The Olympia District Office includes three RA 4 positions. Only one account in the Olympia district qualifies as a "Very Large Account" (VLA) as defined by the department. Appellant works independently and occasionally trains and oversees the work done by junior auditors. Appellant uses the Computer Assisted Audit Program (CAAP) and assists others, including RA 4s, with using the program. The majority of the audits Appellant performs are complex.

Summary of Appellant's Argument. Appellant contends that as a senior auditor, he performs priority audits for technically diverse and complex businesses. Appellant asserts that auditing complex priority accounts fits within the definition of the RA 4 classification. In addition, Appellant contends that he coaches and trains other auditors, including RA 4s. Appellant argues that he performs audits requiring the highest level of expertise for large, technically diverse companies, which is consistent with the duties and responsibilities assigned to the RA 4s in the Olympia District Office. Appellant asserts that if his position does not meet the RA 4 level, then the positions in the office that are already RA 4s should be reallocated to RA 3s.

Summary of Respondent's Argument. Respondent argues that Appellant does not perform VLAs or technically diverse audits a majority of the time but rather, he spends 69 percent of his time performing low and medium audits as anticipated by the RA 3 classification. Respondent further argues that Appellant does not train other auditors, but rather he shares results and methods with all staff and shows staff how to operate the CAAP audit program. Respondent contends that the majority of Appellant's ongoing duties and responsibilities fit the RA 3 classification.

Primary Issue. Whether the Director's determination that Appellant's position is properly allocated to the Revenue Auditor 3 classification should be affirmed.

Relevant Classifications. Revenue Auditor 3, class code 15320; and Revenue Auditor 4, class code 15330.

Decision of the Board. The purpose of a position review is to determine which classification best describes the overall duties and responsibilities of a position. A position review is neither a measurement of the volume of work performed nor an evaluation of the expertise with which that work is performed. Also, a position review is not a comparison of work performed by employees in similar positions. A position review is a comparison of the duties and responsibilities of a particular position to the available classification specifications. This review results in a determination of the class which best describes the overall duties and responsibilities of the position. Liddle-Stamper v. Washington State University, PAB Case No. 3722-A2 (1994).

While a comparison of one position to another similar position may be useful in gaining a better understanding of the duties performed by and the level of responsibility assigned to an incumbent, allocation of a position must be based on the overall duties and responsibilities assigned to an individual position compared to the existing classifications. The allocation or misallocation of a similar position is not a determining factor in the appropriate allocation of a position. Flahaut v. Dept's of Personnel and Labor and Industries, PAB No. ALLO 96-0009 (1996).

Incumbents allocated to the RA 4 classification are responsible for field audits and the work performed by audit team members for the largest and/or most technically diverse business firms including national, international, multi-divisional, and vertically integrated corporations. The RA 4 definition provides, in relevant part:

> In the Department of Revenue, as a senior field auditor, plans, coordinates, and conducts audits of the largest and/or most technically diverse businesses at the taxpayer's place of business. Oversees the work of journey and junior auditors on team audits; coaches and counsels auditors on procedures, conduct and communication; and assesses junior auditor work performance. Conducts audits and develops leads on unregistered and irregularly reporting businesses and businesses suspected of evasion for referral into the audit selection process.

Appellant is not assigned responsibilities at the RA 4 level on an ongoing, regular basis a majority of the time. Appellant occasionally offers guidance to and assists other auditors, but he does not function as an audit team leader a majority of the time. Appellant's overall duties and responsibilities do not meet the intent or level of authority encompassed by the RA 4 classification.

Incumbents allocated to the RA 3 classification function independently and are responsible for audits of large and mid-size businesses. The definition for the RA 3 classification states, in relevant part:

> In the Department of Revenue, as a journey level auditor, independently plans, coordinates and conducts audits of large and mid-size business firms at the taxpayer's place of business. Provides field audit training to junior auditors; actively identifies businesses suspected of non-compliance and/or reporting irregularities, and develops and evaluates evidence for potential audits. Tests, analyzes and evaluates businesses' computer based accounting systems for purposes of verifying the integrity of computer generated information relating to state excise taxes.

The majority of Appellant's duties and responsibilities fit within the RA 3 classification. While Appellant occasionally performs duties at the RA 4 level, these duties to not constitute a majority of his time on a regular and ongoing basis.

Conclusion. The appeal on exceptions by Appellant should be denied and the Director's determination dated October 1, 2001, should be affirmed and adopted.

ORDER

NOW, THEREFORE, IT IS HEREBY ORDERED that the appeal on exceptions by Appellant is denied and the Director's determination dated October 1, 2001, is affirmed and adopted.

DATED this _____ day of _____, 2002.

WASHINGTON STATE PERSONNEL APPEALS BOARD

_____
Walter T. Hubbard, Chair

_____
Gerald L. Morgen, Vice Chair