BEFORE THE PERSONNEL APPEALS BOARD

STATE OF WASHINGTON

RUSSELL NELSON, Appellant, v. UNIVERSITY OF WASHINGTON, Respondent.	)	Case No. ALLO-00-0032 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; GERALD L. MORGEN, Vice Chair; and LEANA LAMB, Member, on Appellant's exceptions to the Director's determination dated July 27, 2000. The hearing was held at the University of Washington, South Campus Center, Seattle, Washington, on January 11, 2001.

Appearances. Appellant Russell Nelson was present and appeared *pro se*. Respondent University of Washington was represented by Debbie Flores, Human Resources Representative.

Background. On September 29, 1999, Appellant signed a position questionnaire. Appellant indicated that his position as an Accountant should be reclassified to either the Accountant Principal or Accountant Senior job classifications. Debbie Flores, Human Resources Representative, conducted a local position review. On March 2, 2000, Ms. Flores issued a decision that Appellant's position was properly classified at the Accountant classification. On March 10, 2000, Appellant appealed this determination to the director of the Department of Personnel. Joanel Zeller Huart, representative for the Department of Personnel, conducted a review of Appellant's position. By memorandum dated July 27, 2000, Ms. Huart concluded that Appellant's

position was properly allocated to the class of Accountant. On August 3, 2000, Appellant filed exceptions to the determination of the Department of Personnel with the Personnel Appeals Board. Appellant's exceptions are the subject of these proceedings.

Summary of Appellant's Argument. Appellant argues that he coordinates a highly-specialized, institution-wide fiscal function, that he is the senior accounting person performing those functions, and that he is responsible for preparing fiscal reports, performing complex accounting activities and establishing control systems for determination of costs. Appellant asserts that he is the only individual within the Maintenance and Alterations Division of the Physical Plant who understands the department's billing system, the University's financial system and how both systems integrate. Appellant acknowledges that he does not have supervisory responsibilities over subordinates, but asserts that he is responsible for correcting the work of others and for suggesting ways to perform a task. Appellant argues that a substantial portion of these duties include advising and directing others who are charged with accounting related duties. Appellant disagrees that the reports he creates are reoccurring in nature, and contends that the reports are complex, require a substantial amount of analysis, are dynamic in nature, changing from day to day. Finally, Appellant disagrees with the statement that he works under general supervision, and contends that his supervisor does not review his work and that he works without supervision.

Summary of Respondent's Argument. Respondent argues that a preponderance of Appellant's work fits in the Accounting specification. Respondent argues that the reports and examples of work that Appellant provided during the position review did not reflect the level of complexity of reports that are prepared and analyzed at the Accountant Principal level. Respondent argues that Appellant works under general direction and that the independent level at which he performs is what would be expected of any employee with his experience. Furthermore, Respondent argues that Appellant does not lead other accountants or employees or perform highly specialized and complex institution-wide functions or other complex tasks required by the Accountant Senior classification.

Primary Issue. Whether the director's determination that Appellant's position is properly allocated to the Accountant classification should be affirmed.

Relevant Classifications. Accountant (class code 3020); Accountant Principal (class code 3021); and Accountant Senior (class code 3022).

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).

Position allocations are "based upon an investigation of duties and responsibilities assigned and/or performed and other information and recommendations." (WAC 356-20-020). Because a current and accurate description of a position's duties and responsibilities is documented in an approved Classification Questionnaire, the CQ becomes the basis for allocation of a position. Position allocations are made on a best fit basis. An allocation determination must be based on the overall duties and responsibilities, as documented in the CQ.

The basic function of an Accountant Senior is to "devise, prepare, install and coordinate highly specialized institution-wide fiscal systems and functions; or lead one or more professional accountant and other assigned employees."

The basic function of an Accountant Principal is to "prepare and analyze automated and/or manual financial reports; interpret fiscal policies; assess; develop; implement and evaluate complex fiscal systems and procedures in accordance with Generally Accepted Accounting Principles." Furthermore, the distinguishing characteristics of an Accountant Principal are described as:

> Journey-level class of series. Under general direction, perform complex fiscal duties such as financial report analysis, accounts payable/receivable discrepancy resolution, accounting system/procedures development and implementation.

Typical duties for the Accountant Principal include analyzing financial reports, extracting required information, and researching and consolidating information for preparation of the institutional biennial budget estimate; investigating and resolving account problems; interpreting institution, state and federal fiscal policies; evaluating existing account systems and identifying the need for new or revised accounting systems or procedures.

The specification for the class of Accountant describes the basic functions of the class as follows:

> Prepare complex automated and/or manual reports in accordance with GAAP such as statement of changes in fund balance, income statement or balance sheet on an accrual basis, maintain ledger account and analyze fiscal data. Develop procedure to effect more efficient record keeping or improve current operation.

The distinguishing characteristics of the class indicate that "under general supervision, perform professional accounting duties such as preparing recurring report analyzing, interpreting and summarizing fiscal data in accordance with GAAP." Typical work includes, in part, preparing recurring accounting reports, assisting higher-level accountants or fiscal officers with accounting summary information, analysis of financial reports and development of procedures.

In reviewing the record here, we disagree that Appellant's duties, responsibilities and the level of the complexity of his work are best described by the Accountant classification. The position questionnaire submitted by Appellant for review of his position represents a current, complete and accurate description of his duties and responsibilities and Appellant's supervisor and the unit head of the department both concurred with the information in the position questionnaire. Therefore, we are basing our review and decision on this approved position questionnaire.

Appellant is responsible for providing accounting support, including fiscal reporting responsibilities, to the Physical Plant, Maintenance and Alterations Division of the University of Washington. Although the position questionnaire Appellant completed shows a break down of his duties into small percentages, a majority of the tasks described are interrelated and reflect that Appellant spends a preponderance of his work time:

- analyzing complex financial reports;
- reviewing all purchase requisitions and asbestos contractor invoices to ensure that all necessary information is provided, that all figures are correct, and that correct tax rates have been applied;
- preparing monthly reports of all charges; and entering all costs into the Facilities Management System.

Appellant devised a purchasing order system in which he reviews on-line all purchase requisitions in the University system, encompassing approximately 34 different budgets. Furthermore, the Physical Plant bills other University departments anywhere from 1.5 to 4 million dollars and this billing must be completed by the close of the biennium in order for the University to meet budget deadlines. Appellant can also encumber other departmental budgets. Appellant developed a cellular spreadsheet/database which he currently maintains to track inventory, record and report cell phone users and costs. Appellant works independently.

Appellant's duties are not related to an institution-wide fiscal system nor does he have lead responsibilities for one or more professional accountants or other assigned employees. Therefore, Appellant's position should not be reallocated to the Accountant Senior classification. However, Appellant's duties clearly go beyond the recurring nature of work as described in the Accounting classification and his overall responsibilities and duties are clearly encompassed by the typical work of the Accounting Principal classification.

Conclusion. Appellant's appeal should be granted, and his position should be reallocated to the Accountant Principal classification.

ORDER

NOW, THEREFORE, IT IS HEREBY ORDERED that the appeal of Russell Nelson is granted, the Director's determination is reversed, and Appellant's position is reallocated to the class of Accountant Principal.

DATED this _____ day of _____, 2001.

WASHINGTON STATE PERSONNEL APPEALS BOARD

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Walter T. Hubbard, Chair

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Gerald L. Morgen, Vice Chair

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Leana D. Lamb, Member

Personnel Appeals Board
2828 Capitol Boulevard
Olympia, Washington 98504