



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

STATE HUMAN RESOURCES DIVISION | DIRECTOR'S REVIEW PROGRAM

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March 21, 2016

TO: Kristie Wilson  
Acting Rules and Appeals Program Manager

FROM: Nancy Jacobski  
Director's Review Specialist

SUBJECT: Sandi Storie vs. Eastern Washington University  
Allocation Review Request ALLO-15-080

**Director's Determination**

As the Director's Review Specialist, I carefully considered the documentation in the file, the exhibits and the verbal comments provided by both parties during the review telephone conference. Based on my review and analysis of Ms. Storie's assigned duties and responsibilities, I conclude her position is properly allocated to the Fiscal Specialist Lead classification.

**Background**

On May 7, 2015, Sandi Storie submitted a Position Review Request (PRR) to the HR Office at Eastern Washington University (EWU) requesting reallocation from Fiscal Technical 3 (FT 3) to Fiscal Specialist 1 (FS 1).

By letter dated July 27, 2015, Kim Davis, Human Resources Associate, Eastern Washington University (EWU), notified Ms. Storie that her position was being reallocated from FT 3 to FT Lead effective May 7, 2015.

On August 21, 2015, OFM State HR received Ms. Storie's request for a Director's review of EWU's allocation determination (Exhibit A-1).

A Director's review telephone conference was conducted on February 10, 2016. Present for the conference was Sandi Storie Appellant; Dale Roberts, WFSE Representative; Kim Davis, Human Resource Associate; Susan Potter, Fiscal Analyst 4; Toni Habegger, Associate Vice President and Chief Financial Officer.

### **Rationale for Director's Determination**

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. 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 that best describes the overall duties and responsibilities of the position. *Liddle-Stamper v. Washington State University*, PAB Case No. 3722-A2 (1994).

Positions are to be allocated to the class which best describes the majority of the work assignment. *Ramos v DOP*, PAB Case No. A85-18 (1985).

### **Duties and Responsibilities**

Ms. Storie reports to Ms. Potter, Fiscal Analyst 4 and provides fiscal support to the Accounts Payable Office within the Financial Services Planning Division. Referenced in her PRR, Ms. Storie is responsible for a variety of duties, including:

- 25% Review, reconcile and pay CTA for all departments campus wide. This includes monitoring hundreds of transactions each month; reviewing CTA transactions before loaded into Banner; generating monthly reports to identify transactions that were not reviewed and contacting cardholders as needed; monitor umbrella credit card statements; train departments in the use of the CTA; and help with the implementation of PaymentNet IV website from JP Morgan Chase.
- 25% Input and pay invoices, including staying current in her knowledge of OFM and EWU policies and procedures; knowing what are allowable expenses for reimbursements and how they should be reimbursed; daily review, audit and input of invoices and vouchers in Banner Finance; check figures on each invoice to verify accuracy and contact personnel if discrepancies are discovered; input payment documents against general encumbrances, specifically travel and ensure appropriate signatures and approval are present; input payment documents submitted by auxiliary areas, such as Bookstore and Library and review for accuracy; pay multiple document types such as refunds, utilities, work study reimbursements, stipend and affidavits.
- 10% Prepare journal vouchers.
- 10% Generate reports to get detail and totals of all use and sales tax transactions; determine accuracy of reports.
- 30% Stay up to date on 1099 tax laws, create new vendors and determine if the vendor is 1099 reportable; create and maintain vendor files; answer questions about payment and invoice issues and explain what documents are needed to make payments; write desk procedures; and help with encumbering travel transactions as needed. Ms. Storie also assists with moving expenses, advising the Purchasing Department, corresponds to co-workers, supervisor, departments and vendors, attend meetings and purchases office supplies for department.

### **Summary of Ms. Storie's Perspective**

Ms. Storie believes the best fit for her position is the FS 1. She states that her work requires a high level of fiscal knowledge and the ability to handle a wide variety of very complex and detailed tasks. Some of these duties, further detailed above and later in this document, include monitoring approximately 75 departmental credit cards, applying 1099 rules and laws, setting up new vendors and correcting tax codes. She states that she is required to encumber travel when the FS 1 is absent and backs up her supervisor, Susan Potter, when she is out of the office.

### **Summary of EWU's Perspective**

EWU does not believe that the FS 1 is the correct fit for Ms. Storie's position. They state she does not establish comprehensive systems, as the FS 1 definition states, rather is a functional user of the systems. EWU asserts Ms. Storie reviews and makes payments in accordance with established policies and procedures, consistent with the Fiscal Technician series. EWU compliments Ms. Storie's work and states she is a valued asset to the college.

### **Director's Rationale**

#### **Comparison of Duties to Class Specifications**

When comparing the assignment of work and level of responsibility to the available class specifications, the class series concept (if one exists) followed by definition and distinguishing characteristics are primary considerations. While examples of typical work identified in a class specification do not form the basis for an allocation, they lend support to the work envisioned within a classification.

#### **Comparison of Class Series Concepts for Fiscal Technician and Fiscal Specialist**

A class series concept is available for both the FT and FS series and through these we can see differences between the two series.

The Fiscal Specialist class series concept is found in the Fiscal Specialist 1 class specification and states:

**Provide administrative support to administrator or manager** in the area of fiscal and/or business management. Apply principles of financial management to perform such functions as record keeping, auditing, analysis, budgeting, payroll, travel, purchasing and other types of fiscal operations (emphasis added).

The Fiscal Technician class series concept is found in the Fiscal Technician 1 class specification and states:

Positions perform **ongoing, routine and repetitive fiscal tasks** in a manual or automated system. Duties can be assigned in Accounts Receivables, Accounts Payable, Purchasing, Payroll, Grants and Contracts, Student Aid, Fixed Assets, Revenue, or General Accounting.

Positions **prepare, review, verify and process fiscal, accounting, budget, book or record keeping documents**. Performs computing, calculating financial, statistical and numerical data to maintain accounting, budgeting, purchasing, payroll records and reports. Records details of fiscal or business transactions in an increasing automated fiscal computer enhanced environment.

This series is not responsible for in-depth analyzing or interpreting fiscal or budgetary data, rules or regulations, or designing automated fiscal systems. **This series provides fiscal support to a variety of professional classes found in the fiscal analyst occupational category** (emphasis added).

Fiscal Technicians and Fiscal Specialist are within different class series and have different purposes and reporting structures. Fiscal Specialists 1, emphasized in the class series concept above, provide administrative support to an administrator or manager and applies principles of financial management. The FT series, also emphasized in the class series concept above, provides fiscal support to a variety of professional classes found in the fiscal analyst occupational category. Therefore, when a FT Lead's Position Description changes to reflect increased volume, variety and/or complexity of work, the FS 1 is not an expected progression.

Ms. Storie reports to a Fiscal Analyst 4 within the Accounts Payable Unit, consistent with the class series concept for Fiscal Technician, which states, ..."This series provides fiscal support to a variety of professional classes found in the **fiscal analyst** occupational category (emphasis added)." The FS 1 within Financial Services Planning Division at EWU reports to the Operations Manager, consistent with the class series concept that states, "Provide administrative support to **administrator or manager** (emphasis added)..."

Administrators and managers rely on FSs to assist in policy making, formulating long-range objectives and programs and reviewing the implementation of programs for conformance to policies and objectives. This responsibility points to another key difference between the FS and FT series, evident in the class series concept, stating the Fiscal Specialist "provides administrative support." The definition of "administrative" from the Glossary of Classification Terms:

Determines or participates in making policy, formulates long-range objectives and programs, and reviews the implementation of programs for conformance to policies and objectives.

Fiscal Analysts and other professionals who analyze information rely on the specialized knowledge and skills of FTs to input, verify and correct information. The key term "technician" within the job class title, "Fiscal Technician Lead," is used to emphasize that the work for the FT Lead is technical in nature. The definition of "technical, according to the Glossary of Classification Terms states:

Specialized knowledge or skills gained through academic or vocational courses offered in technical and community colleges, or **equivalent on-the-job training** (emphasis added).

Ms. Storie does not apply principles of financial management, as the class series concept for the FS series states. Consistent with the FT series, she performs ongoing, routine tasks including preparing, reviewing, verifying and processing accounting documents. Within the Accounts Payable Unit, there is an FS 1 in place who is responsible for providing administrative fiscal support to the Operations Manager. Ms. Storie applies specialized knowledge and skill (technical) to provide fiscal support to the Fiscal Analyst 4. Based on the class series concept, Ms. Storie's duties and responsibilities best fit the Fiscal Technician series. However, I looked at the definition and distinguishing characteristics in the class specifications before making a final determination.

### **Definition of Fiscal Specialist 1**

Provide fiscal support in areas such as budget maintenance, payroll, purchasing, travel, expenditure control and/or fiscal analysis.

### **Distinguishing Characteristics of Fiscal Specialist 1**

Under general supervision perform one or more **fiscal administrative support functions for a department, research center or other organizational unit such as establishing and maintaining a comprehensive system for recording fiscal activity, coordinating purchasing functions and expenditure control, coordinating payroll/personnel recordkeeping functions**, or maintaining revenue account records. Exercise independent judgment in interpreting and applying rules and regulations to resolve problems; independently advise principal investigators, staff and administrators regarding applicable policy and procedures; select/recommend alternative courses of action. Incumbents use established procedures in recording, summarizing and reporting fiscal activity.

The key term "administrative" in the distinguishing characteristics is used to emphasize that the purpose of the Fiscal Specialist 1 is, as the definition of "administrative" states, "to assist in policy making, formulate long-range objectives and programs, and review the implementation of programs for conformance to policies and objectives." Additionally, the majority of Ms. Storie's responsibilities do not involve administrative support in establishing and maintaining comprehensive systems. Ms. Storie uses existing systems and policies to input, verify and correct information.

### **Definition of Fiscal Technician Lead**

This is the senior, specialist, or lead worker level of the series. Positions often perform complex technical fiscal duties in a wide variety of settings. Interpret and apply fiscal regulations and procedures. Ensure procedural fiscal compliance, accuracy, and deadlines are met. Establish and maintain comprehensive fiscal, book, or record keeping systems, analyzing and maintaining fiscal accounts or records. Positions at this level often support other diverse units in the organization. Positions may also specialize in one fiscal area such as overseeing the total payroll function. Other positions may be designated to function as the lead worker over other positions performing fiscal support related activities.

There are no distinguishing characteristics for Fiscal Technician Lead.

Ms. Storie is a senior Fiscal Technician. The definition of "senior" in the Glossary of Classification Terms states:

The performance of work requiring the consistent application of advanced knowledge and requiring a skilled and experienced practitioner to function independently. Senior-level work includes devising methods and processes to resolve complex or difficult issues that have broad potential impact. These issues typically involve competing interests, multiple clients, conflicting rules or practices, a range of possible solutions, or other elements that contribute to complexity. The senior-level has full authority to plan, prioritize, and handle all duties within an assigned area of responsibility. Senior-level employees require little supervision and their work is not typically checked by others.

Ms. Storie applies advanced knowledge to function independently, as the definition of "senior" states. She makes decisions to allow payments on a one-time basis and is prepared to make certain select decisions during her supervisor's absence. Ms. Storie stated she supports the FS 1 about 5 percent of the time and supports her supervisor, Ms. Potter, 5 percent of the time. Additionally, Ms. Storie serves as the go-to person for Accounts Payable.

Consistent with the definition of FT Lead, Ms. Storie performs complex, technical fiscal duties in a wide variety of settings and interprets and applies fiscal regulations and procedures. "Complex" is defined in the Glossary of Classification Terms as:

Independently uses a wide variety of rules, processes, materials and equipment to complete work assignments that require specialized knowledge or skills. Decisions are made independently regarding which rules, processes, materials, and equipment to use in order to effectively accomplish work assignments.

Examples of Ms. Storie's complex fiscal work in a wide variety of settings where she's required to apply fiscal regulations and procedures:

- Reviews, reconciles and pays Central Travel Accounts (CTA) for approximately 70 departments campus-wide; if incorrect charge has been placed on credit card, call vendor and pay with different method.
- Inputs and pays invoices.
- Knows the allowable reimbursements and how they should be reimbursed, such as for utilities, works study reimbursements, stipends affidavits of lost/destroyed checks, petty cash and purchase order payments.
- Prepares journal vouchers (JVs) to correct CTA account transfers.
- Generates monthly reports for details and totals of all use and sales tax transactions.
- Creates new vendors in Banner, ensuring no duplications, e.g. a vendor may have different business names under one federal ID number; determines if it's 1099 reportable
- Keeps up with 1099 laws.
- Answers questions from departments and vendors about payment problems and payment of invoices.
- Answers questions from various departments on how to navigate through the payment net website (PayNet); help train departments on how to use PayNet 4.

Ms. Storie also ensures procedural fiscal compliance, accuracy and ensures deadlines are met, also consistent with the definition of FT Lead. Some examples of this work, emphasized in bold font are:

- **Daily reviews, audits and inputs invoices and vouchers into Banner; check figures to determine accuracy.**
- **Determines accuracy** of reports for use and sales tax transactions.
- **Determines if invoices have proper approval** before being paid; **determines if they have necessary back up paperwork.**
- Inputs payment documents against general encumbrances, specifically travel; **reviews documents for proper signatures and amounts; watches for accuracy of encumbrance index numbers and accounts and finalizes if appropriate.**
- Inputs payment documents submitted by auxiliary areas (Bookstore \* Library); **reviews documents for accuracy and signatures; follows up with departments if discrepancies are discovered; reviews and approves Dining Services invoices after entered in Banner by Dining Services staff.**

- Reconciles each department's credit card statement with their report printed from the JPMorgan Chase website; **monitors all transactions making sure departments review and code them properly.**
- **Ensures receipts add up and determines if items are taxable.**
- **Gets appropriate approvals before a JV is initiated**, i.e., something in writing such as an email.

In summary, Ms. Storie provides complex technical fiscal duties in a wide variety of settings, comparable to the definition of Fiscal Technician Lead. She interprets and applies fiscal regulations and procedures; confirms procedural fiscal compliance and accuracy; and ensures deadlines are met.

The Fiscal Technician and Fiscal Specialist are two distinct class series with different purposes and reporting structures. The manner in which the Accounts Payable Office at EWU has set up its organizational structure is referenced in the class specifications, in that the FS 1 reports to a manager and Ms. Storie reports to a Fiscal Analyst.

The purpose of the FS 1 is administrative whereas the purpose of the FS Lead is technical in nature. Ms. Storie fills in for the FS 1 and her supervisor, Ms. Potter, roughly 10% of the time (combined), but that does not represent majority of her work. The variety, complexity, required knowledge and independence of Ms. Storie's work does not match the administrative nature of the Fiscal Specialist 1, rather best fits the class series concept and definition of Fiscal Technician Lead.

### **Appeal Rights**

RCW 41.06.170 governs the right to appeal. RCW 41.06.170(4) provides, in relevant part, the following:

An employee incumbent in a position at the time of its allocation or reallocation or the agency utilizing the position, may appeal the allocation or reallocation to the Washington personnel resources board. Notice of such appeal must be filed in writing within thirty days of the action from which appeal is taken.

The mailing address for the Personnel Resources Board (PRB) is PO Box 40911, Olympia, Washington, 98504-0911. The PRB Office is located on the 3rd floor of the Raad Building, 128 10th Avenue SW, Olympia, Washington. The main telephone number is (360) 407-4101 and the fax number is (360) 586-4694.

If no further action is taken, the Director's determination becomes final.

c: Sandi Storie, Appellant  
Kim Davis, HR Associate, EWU  
Dale Roberts, WFSE Representative

Enclosure: List of Exhibits

**Sandi Storie v EWU**

**ALLO-15-080**

List of Exhibits

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C. Class Specifications

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