



**STATE OF WASHINGTON**  
**OFFICE OF FINANCIAL MANAGEMENT**

STATE HUMAN RESOURCES DIVISION | DIRECTOR'S REVIEW PROGRAM  
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June 20, 2013

TO: Joyce Veenstra

FROM: Teresa Parsons, SPHR  
Director's Review Program Supervisor

SUBJECT: Joyce Veenstra v. Department of Revenue (DOR)  
Allocation Review Request ALLO-12-018

**Background**

On February 23, 2012, DOR's Human Resources Director, Pat Hazzard, notified you that DOR's WMS Banding Committee re-evaluated your position and determined the duties of your position no longer met the criteria for inclusion within WMS. As a result, your position was moved to the Management Analyst 4 (MA 4) classification (Exhibit B-2).

On March 21, 2012, the Office of the State Human Resources Director (OSHRD) received your request for a Director's review.

On March 26, 2012, Karen Wilcox, Director's Review Coordinator, clarified there were two separate appeal issues: 1) the Director's review of your position's exclusion from WMS (WAC 357-58-515(3)(b) and 2) the Director's review of the results of DOR's position review in which DOR determined the MA 4 to be the appropriate classification within the Washington General Service classification plan (Exhibit C-3).

On March 27, 2013, Ginny Dale, Acting State Human Resources Director, reviewed your request and determined that your position was not appropriate for inclusion in the WMS (Exhibit C-6). Following Ms. Dale's determination, I reviewed your request regarding your position's allocation to a classification in the Washington General Service. This review has been completed based on a review of the written documents in the record, including the Position Description Form (PDF) describing the duties of your position (#70119846), which had been completed on a WMS Position Description Form. The PDF was signed by you and your supervisor, Jennine M. Purrington, as well as the Assistant Director of Compliance, Nicole D. Ross, on September 29, 2011 (Exhibit A-15).

### **Director's Determination**

As the Director's designee, I carefully considered all of the documentation in the record. Based on my review and analysis of your assigned duties and responsibilities, I conclude your position is properly allocated to the Management Analyst 4 (MA 4) classification.

### **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).

### **Duties and Responsibilities**

DOR reviewed the September 2011 Position Description Form (PDF) to determine which classification best aligned with your duties and responsibilities. A summary of the position's functions states, in part, the following:

. . . DCM/Procedures Managers are located in Compliance headquarters and report to mid-level or senior division managers. DCM/Procedures Managers are the primary source for developing and implementing new procedures and directions for all division programs and operations.

The Position Objective reads as follows:

DCM/Procedures Managers are key participants in creating and implementing new or changing policies, procedures, and programs for the division. They represent the division and department on inter and intra agency matters, and lead efforts to implement change generated by legislation, legal issues, and emerging technologies. Incumbents work closely with other division and department employees and managers at all levels to ensure uniformity and accuracy of division activities and practices within stated goals and strategies.

In summary, the duties and tasks described in the *Assigned Work Activities* Section include the following:

- Develops, gathers, monitors, and reports division performance measures and statistics.
- Collects performance data from a variety of sources and compiles it into several reports and systems by established deadlines each month.
- Analyzes data for anomalies and emerging trends that may affect division performance.
- Utilize available data or research to obtain additional data for special reports and presentations.
- Drafts and communicates changes to policies and procedures to affected staff for all Compliance programs and ensures changes are documented in manuals and records.

- Develops, implements, and oversees procedures for daily cash accounting and transmitting of all tax and business registration payments received in statewide field offices.
- Ensures compliance to cash handling processes by division staff.
- Communicates and documents procedural changes related to receipting and cash handling.
- Represents the division to Internal Audit team.
- Assumes leadership or participates in projects, task forces, and committees as assigned.
- Addresses and resolves unexpected and urgent issues arising from internal and external sources.
- Backup to other DCM/Procedures Managers.

The following summarizes your perspective as well as your employer's:

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

The crux of your request centers on your contention that your position is appropriate for inclusion in WMS. Since that matter has been decided, I summarized some of the duties you described as specific to Procedures Manager (working title) positions. You assert that Procedures Managers act as the principal authority for making statewide policy decisions for the Compliance Division and have primary responsibility and accountability for independently formulating, finalizing, and implementing division-wide policies and programs to direct the work of field staff statewide in the areas of delinquent tax collections, taxpayer service, and tax discovery.

As such, you contend your position has critical influence on the collection practices of the Compliance Division and the impact on other operating divisions with statewide or industry-wide significance. You assert your position participates in discussions, recommendations, and decision-making for policy and program issues at the statewide level with the Compliance Management Team (CMT). You further assert that your position has served as a project manager and lead on projects such as the Electronic Case Management system (ECMS); Revenue Receipting System Program (RRS); Lien Filing Alternative; Internal Revenue Service Coordinator; Fraud Hotline Program Coordinator; liaison for Joint Legislative Task Force on Underground Economy and 3<sup>rd</sup> Party Summons; and manager in charge on a rotating basis for office coverage (Exhibit A-3).

### **Summary of DOR's Reasoning**

DOR summarizes your position's assigned work activities as developing, gathering, monitoring, and reporting division performance measures and statistics; drafting and communicating changes to policies and procedures; developing, implementing, and overseeing procedures; assuming leadership for or participation in projects, task forces, and committees; and addressing and resolving unexpected and urgent issues arising from internal/external resources. DOR contends your duties and responsibilities best fit the MA 4 classification in which positions "work under administrative direction and serve as consultants to executive management; lead agency process improvement teams, [and] . . . research, analyze, evaluate and make recommendations," which include

developing and implementing procedures and systems, resolving customer complaints, and meeting customer requirements (Exhibit B-1).

### 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.

The **Management Analyst** class series concept states the following:

Positions in this series analyze management problems, provide consultation, develop strategies, conduct research, formulate recommendations, and coordinate implementation of strategic and long-range planning activities in areas such as business and organizational planning, budgeting, operations, policy issues, and proposed legislation. Incumbents develop and implement processes for monitoring and measuring outcomes of activities.

Your position reports to a Compliance Project and Policy Manager. In that capacity, your position serves as a primary source for development and implementation of new procedures and directions for division programs and operations, including estimated cash commitments and performance goals and measures. You are a key participant in creating and implementing new or changing policies, procedures, and programs for the division, and you works closely with employees and managers at all levels (Exhibit A-15, page 1).

As a DCM/Procedures Manager, your position analyzes the impact and influence of policies and procedures related to collection activities and legislation affecting laws and procedures in the Compliance Division (Exhibit A-15, page 3). Your position also develops, creates, and reports estimated cash commitment and performance goals for division programs, as well as develops, gathers, monitors, analyzes, and reports division performance measures. In addition, you influence decisions and make recommendations to the Program Manager, Regional Compliance Managers, and Assistant Director.

As a best fit, the overall duties and responsibilities described on your PDF align with the Management Analyst class series concepts to analyze management problems, provide consultation, develop strategies, conduct research, formulate recommendations, and develop and implement processes for monitoring and measuring activity outcomes.

The **Management Analyst 5** definition reads as follows:

Positions at this level work under administrative direction and function as the expert and/or supervisor researching, analyzing, and making recommendations regarding multidimensional and/or complex, unprecedented issues having a broad scope and significant impact on outside agencies or institutions, organizations, and the public. Incumbents provide expert advice and consultation to executive management, internal departments and outside organizations with

varying issues, diverse and conflicting interests. Incumbents produce or oversee the production of complex reports for use by diverse groups such as highest levels of management, boards, commissions, elected officials, and/or other governmental entities. Projects frequently have high dollar impact on budget and/or revenue collections.

Your position has not been assigned supervisory responsibilities.

The State Human Resources Director's Glossary of Classification Terms defines expert as follows:

**Expert** - Within the context of the class series, has the highest level of responsibility and extensive knowledge based on research and experience in a specific area. Resolves the most complex, critical, or precedent-setting issues that arise. Positions act as a resource and provide guidance on specialized technical issues. Although an employee may be considered by their peers as an expert or "go-to" person at any level, for purposes of allocation, the term is typically applied to an employee in a higher class level who has gained expertise through progression in the series.

The PDF states that "DCM/Procedures Managers are considered division subject matter experts on policy and procedural issues related to all facets of Compliance work and activities statewide." Further, that "policy and procedures also influence decisions which have a significant impact on the recovery of money owed to the state and its citizens."

Specifically, this position is responsible for the following:

- Developing and communicating changes to policies and procedures to affected staff for all Compliance programs – delinquent account collection, tax discovery and taxpayer service.
  - These policies and procedure serve as guidelines to staff that help them to achieve divisional production goals.
- Principal liaison for communications between Compliance Management Team and field staff statewide.
- Recommends agency and division policy in areas including training, quality improvements, and policies and procedures.
- Communicates agency and divisional policy and procedure changes within the division
- Division liaison for implementing policy/procedure changes that require other divisions such as Information Services to make changes to automated systems.

The Acting State Human Resources Director's decision on WMS inclusion/exclusion concluded that "[t]he supervisor of this position functions as a working supervisor with full technical knowledge. Ms. Veenstra does not possess significant policy authority, nor is she assigned second level supervision responsibilities" (Exhibit C-6, page 6).

In reviewing the *Assigned Work Activities* section of the PDF, you contribute to the development and implementation of policies and procedures for Compliance program areas.

You work closely with your supervisor and other Compliance Team managers, and you develop, gather, monitor, analyze, and research division data in support of further development, implementation, or changes in division policies and procedures. You also draft and communicate changes to affected staff for all Compliance programs and ensure documentation is updated so division staff is operating in compliance.

While your position requires substantial knowledge and expertise about tax laws and program areas, your position does not function as "the highest level authority" expert or supervisor . . . making recommendations regarding multidimensional and/or complex, unprecedented issues having a broad scope and significant impact on outside agencies or institutions, organizations, and the public." Instead, the majority of work activities better align with the Management Analyst 4 class level, which also performs work under administrative direction.

The **Management Analyst 4** definition states the following:

Positions at this level work under administrative direction and serve as consultants to executive management, lead agency process improvement teams, and/or supervise management analysts in management analysis sections. Incumbents research, analyze, evaluate and make recommendations regarding multidimensional problems which cross departmental lines, such as: agency and/or institution reorganization, implementing legislative directives, developing policies and procedures, developing and implementing systems, implementing long-range strategic plans, formulating goals and objectives, resolving customer complaints, and meeting customer requirements.

Your position serves as a consultant to executive management in developing and implementing new procedures and directions for division programs and operations, and your position leads and participates in projects and oversees procedures for Compliance programs in statewide field offices. You have a primary role in implementing policies and procedures for compliance work activities related to delinquent account collection, tax discovery, and taxpayer services. Your position analyzes the impact of legislation on tax laws and administrative procedures, influences decisions, and makes recommendations to the Program Manager, Regional Compliance Managers, and Assistant Director accordingly. Your position also develops, creates, and reports estimated cash commitment and performance goals for division programs, as well as develops, gathers, monitors, analyzes, and reports division performance measures.

There are no distinguishing characteristics for the Management Analyst 4 or 5 classes. Although examples of typical work identified in a class specification do not form the basis for an allocation, they lend support to the scope and level of work envisioned within a classification.

While not exact, the Management Analyst 4 typical work statements that best align with the overall scope of duties and level of responsibility assigned to your position include the following:

- Functions as a team leader for multi-disciplinary project teams;
- Identifies problems; analyzes and evaluates operating deficiencies or difficulties; provides management with alternatives and recommended courses of action;
- Participates with executive management staff in developing strategies for the use of available resources, defining departmental needs and priorities, long-range planning, and setting goals and objectives;

- Monitors and evaluates . . . and presents . . . to executive management for implementation;
- Presents research findings and recommendations . . .

A position's allocation is not based on an evaluation of performance or an individual's ability to perform higher-level work. Rather, it is based on the majority of work assigned to a position and how that work best aligns with the available job classes.

Further, the Personnel Resources Board has previously determined that most positions within the civil service system occasionally perform duties that appear in more than one classification. However, when determining the appropriate classification for a specific position, the duties and responsibilities of that position must be considered in their entirety and the position must be allocated to the classification that provides the best fit overall for the majority of the position's duties and responsibilities. Dudley v. Dept. of Labor and Industries, PRB Case No. R-ALLO-07-007 (2007).

The overall scope of duties and level of responsibility at the time relevant to this position review best fit the Management Analyst 4 (MA 4) classification.

### **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 P.O. Box 40911, Olympia, Washington, 98504-0911. The PRB Office is located on the 4<sup>th</sup> floor of the Insurance Building, 302 Sid Snyder Avenue SW, Olympia, Washington. The main telephone number is (360) 902-9820, and the fax number is (360) 586-4694.

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

c: Niki Pavlicek, DOR  
Lisa Skriletz, SHR  
Connie Goff, SHR

Enclosure: List of Exhibits

**JOYCE VEENSTRA v DEPARTMENT OF REVENUE**  
**ALLO-12-018**

**A. Joyce Veenstra Exhibits**

1. Director's Review Request form received March 21, 2012 (page 1-2)
2. February 23, 2012 DOR notification letter regarding WMS removal - with hand-written annotations (page 1-2)
3. Ms. Veenstra's written argument dated May 7, 2012 (page 1-9)
4. Review Request supervisor page dated September 2011

(Exhibits 5 -14 related to the WMS Review - informational only)

5. Page 3 of WMS Inclusion and Evaluation Procedure
6. April 9, 2012 DOR reconsideration letter (page 1-3)
7. April 20, 2012 DOR response to public records request (page 1-4)
8. DOR Grouping of WMS Position 3/9/11
9. Pages 2 and 3 of communication log regarding WMS
10. March 2, 2012 email from Niki Pavlicek regarding response to questions on WMS removal
11. March 21, 2012 email from Ms. Veenstra regarding how to appeal DOR reconsideration
12. List of job classes from DOR Intranet
13. Change Request Resolution Decision form
14. Webpage for ECMS System
15. September 2011 WMS Position Description for Joyce Veenstra signed by Ms. Veenstra and Nicole Ross, appointing authority (page 1-12)
16. March 2012 WMS Position Description for Joyce Veenstra signed by Ms. Veenstra and Jennine Purrington, supervisor (page 1-12)
17. October 2011 WMS Position Description for DCM Procedures Manager signed by Nicole Ross (page 1-13) (This PDF is for a position number different from Ms. Veenstra's)

**B. DOR Exhibits**

1. DOR written argument received April 23, 2012
2. February 23, 2012 DOR notification letter regarding WMS removal (page 1-2)
3. Review Request supervisor page dated September 2011(Same as A-4)
4. September 2011 WMS Position Description for Joyce Veenstra signed by Ms. Veenstra and Nicole Ross, appointing authority (page 1-12) (Same as A-15)

**C. Director's Exhibits**

1. Management Analyst class series concept
2. Management Analyst 4 classification specification 109L
3. March 26, 2012 letter from Karen Wilcox, Director's Review Coordinator clarifying Ms. Veenstra's request for two separate appeal issues

4. March 29, 2012 email from Karen Wilcox, Director's Review Coordinator setting exhibit due dates for a Director's review of Ms. Veenstra's WGS position allocation
5. May 2012 process conversation emails from Karen Wilcox, Joyce Veenstra and Nicole Ross, DOR HR (10 pages)
6. March 27, 2013 WMS inclusion/exclusion decision from State HR Director
7. April 15, 2013 email notification to parties regarding Director's review of WGS allocation