STATE OF WASHINGTON
OFFICE OF FINANCIAL MANAGEMENT
STATE HUMAN RESOURCES DIVISION | DIRECTOR'S REVIEW PROGRAM
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May 31, 2013

TO: Steve Sloniker, Employee Relations Specialist
Washington Public Employees Association (WPEA)

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

SUBJECT: Suzi Simpson v. Department of Revenue (DOR)
Allocation Review Request ALLO-12-049

On February 28, 2013, I conducted a Director's review telephone conference regarding the allocation of Ms. Simpson's position. You and Ms. Simpson were present for the Director's review conference. Human Resources Consultant Dorothy Hibbard and Labor Relations Manager Julie King represented DOR.

Director's Determination

This position review was based on DOR's reallocation of Ms. Simpson's position. As the Director's designee, I carefully considered all of the documentation in the file, the exhibits presented during the Director's review conference, and the verbal comments provided by both parties. Based on my review and analysis of Ms. Simpson's assigned duties and responsibilities, I conclude her position should be reallocated to the Forms & Records Analyst 3 classification.

Background

Ms. Simpson's position is assigned to the Taxpayer Account Administration, Image Capture & Processing (ICAP) Team. Due to a good faith reorganization, Ms. Simpson's Data Processing Supervisor (formerly Data Processing Supervisor 4) position was reallocated to the Forms & Records Analyst 2 (F&RA 2) classification. The Data Processing Supervisor classification was subsequently abolished by the Office of the State Human Resources Director.

On July 11, 2012, Ms. King notified WPEA of the Taxpayer Account Administration Division reorganization, which resulted in the functions of the ICAP team changing "to provide a higher level of technical leadership." Ms. King stated that the team had "substantially diminished in size in the last 10 years . . . due to the shift to electronic filing of tax returns and the

implementation of imaging technologies that reduced the need to key data." She also noted that while routine work had been reduced, more complex work related to the electronic processing of records increased.

In addition, the ICAP team assumed the imaging and processing of items for the Business Licensing Services (BLS), which had been moved from the Department of Licensing to DOR. The process still involves manual paper processing but is transitioning to an automated process (Exhibit B-1).

Prior to the reorganization, Ms. Simpson had reported to Program Coordinator Larry Schmitt (Exhibit A-11). In a July 25, 2012 email, Mr. Schmitt explained the organization changes, including the changes in supervisory responsibilities previously handled by Ms. Simpson being reassigned to Phil Porach, Information Technology Specialist 4 (Exhibit A-5).

By letter dated August 6, 2012, DOR notified Ms. Simpson of her position's downward reallocation, effective August 22, 2012, but noted that her existing status and salary remained the same (Exhibit A-2).

On September 5, 2012, the Office of the State Human Resources Director received a request for a Director's review of DOR's decision (Exhibit A-1).

Summary of Ms. Simpson's Perspective

Ms. Simpson acknowledges the method for processing excise tax forms has changed, and she explained that at one time she supervised 40 positions performing data entry, which over time had been reduced to 10 positions primarily processing information electronically. Ms. Simpson asserts, however, that a number of taxpayers still file information using paper forms. She also notes the work is cyclical and at times is heavier when annual, quarterly, and monthly forms are due at the same time. Although DOR has moved toward electronic filing, Ms. Simpson asserts the nature and complexity of the work has not changed. In addition, Ms. Simpson states that former Department of Licensing (DOL) staff along with the former DOL function of processing Business Licensing Services (BLS) documents has been an added component to the unit's workload. While Ms. Simpson acknowledges her supervisory duties have been reassigned to another position, she contends she still provides oversight on a number of tasks and retains authorization for system changes not performed by the other positions in the unit. Ms. Simpson contends the Forms & Records Analyst Supervisor more accurately describes the level of work assigned to her position.

Summary of DOR's Reasoning

DOR contends the organizational changes to the Taxpayer Account Administration Section occurred as a result of technological changes, including the transition of taxpayer filings from paper to electronic formats. In addition, DOL states that the BLS unit and functions moved to DOR in July 2011 and that the agency is transitioning those functions from paper to electronic processing as well. DOR asserts the primary functions of Ms. Simpson's work group involve scanning and importing documents and serving as the imaging unit for the department. As the primary functions changed from paper to electronic processing, DOR contends the nature of the work unit and Ms. Simpson's position changed. DOR contends the Forms & Records Analyst 2 (F&RA 2) classification provides the best overall fit for her position's duties and responsibilities.

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

The updated PDF identifies Ms. Simpson's position as a lead position (Exhibit B-3). During the Director's review conference, she affirmed that "lead" responsibilities were going to be shared between her position and the other two F&RA 2 positions (Exhibits B-1-a; A-7 and A-8).

The following summarizes the position objective described on the updated Position Description Form (PDF) for Ms. Simpson's position, dated August 20, 2012:

> In a production environment, this position oversees accurate and time sensitive processing of Excise Tax returns, Business Licensing Services (BLS) documents and all of their correspondence. . . . ensure Department standards and procedures are followed precisely as with image quality and document integrity so images are available for future retrieval and accurate data uploads to revenue systems . . .
>
> Responsibilities include performing manual, electronic and/or automated forms and/or records management tasks such as designing, revising, coding and distributing forms, monitoring form production, analyzing form usage, developing and maintaining paper and electronic files and record management systems. Adhere to record retention schedules, monitor and maintain taxpayer records and correspondence. Coordinate record transmittals, production and disposition with Information Services staff, maintain manual and /or electronic/automated forms utilizing form web repository and web links. Implement public disclosure programs and respond to public records requests per restrictive guidelines using Client Work Manager and microfilm systems.
>
> Liaison with all Revenue staff, assisting with issues regarding electronic records management, including retrieval of electronic records, coding for electronic filing systems, research of batches and/or documents and system issues, oversee division electronic mail processing and distribution.
>
> Oversee other section duties such as editing of electronic record corrections, merging of audit, local tax electronic record corrections, miscellaneous taxes and special projects. Responsible for timely and accurate completion adhering to deadlines and performance measurements.

The following summarizes the majority of duties described on the PDF:

50% (Processing of tax forms and related correspondence)

- Reviews data for integrity and quality.
- Evaluates the quality of images and data created for electronic document management system.
- Chooses follow-up procedures to ensure problems are resolved and the integrity of the data and images exists.
- Troubleshoots software and hardware errors and works with IT staff to resolve problems.
- Perform journey-level work such as analyzing manual, electronic and/or automated forms and/or records management problems, developing and implementing plans for rectifying system deficiencies, designing forms and coordinating forms production.
- Update and maintain user requirements for scanners, OCR software including data correction, forms identification, hold and balance queues, and Batch Control system.
- Assist with establishment and maintenance of programs and operational instructions related to the coding and processing of tax related documents.
- Independently researches category codes and form type for index values associated with correspondence and contacts appropriate resource for corrections.
- Receive public records requests, assist requestor and staff in defining scope and identifying records, identify and redact information exempt from disclosure, provide records to requestor, and retain records related to request.
- Verifies entitlement to legal documents for retrieval by taxpayers and department staff.
- Consistently monitors workload via system queues and delegates duties in accordance with section and division priorities.
- Assists all uses with electronic document questions and batch tracking.
- Regularly assigns, instructs, and checks the work of others.

25% (Processing of BLS documents)

- Update and maintain user requirements for the BLS scanners, including quality control forms, identification, and procedures and requirements for the mail station.
- Assist with establishment and maintenance of programs and operational instructions related to the coding and processing of BLS documents.
- Ensures that all requests sent through the Washington Licensing Information System (WALI) are completed timely and accurately.
- Receive public requests for BLS documents, assist requestor and staff in defining scope and identifying records, identify and redact information exempt from disclosure, provide records to requestor, and retain records related to request.
- Verifies entitlement to legal documents for retrieval by business owners and department staff.
- Consistently monitors workload via system queues and delegates duties in accordance with section and division priorities.
- Assists all uses with electronic document questions and batch tracking.
- Regularly monitors the work being performed for accurate and efficient document processing.
- Troubleshoot software and hardware errors and work with IT staff to resolve BLS scanning and retrieval problems.

20%

- Log and maintain files of batch corrections using web based repository.
- Establish training plans, matrix, and schedules to execute extensive training for new staff.
- Compiles and evaluates performance statistics for staff and monitors training needs.
- Monitor time sheets, attendance, tardiness and workload issues of staff and ensure smooth operation of large team.
- Keep supervisor informed of any system problems, personnel issues, workload changes, or staff in need of recognition.
- Demonstrate substantial knowledge of customer business and needs.
- Identify process improvement opportunities for existing customer processes.
- Suggest proposals for process improvements and implement changes.

5%

- Perform screening of applications, conducts interviews, and participates in the entire hiring process.
- Coordinates unit training.
- Researches and resolves complex clerical, technical and personnel issues.
- Maintains all associated equipment.
- Assists with the document preparation, imaging forms identification, and data correction task as needed to meet production goals.
- Log and number agency correspondence batches in Excel spreadsheet.
- Host cross-training or shadowing assignments as well as general tours.
- Compile section statistics for management spreadsheet.
- Compile statistics for section performance measurements.
- Attend, participate and give input in meets as appropriate.

During the Director's review conference, Ms. Simpson stated that she still performed some "supervisor tasks that were not given to the current replacement" or currently performed by the other F&RA 2 positions. These include analyzing, researching, and working certain ICAP section reports, such as daily review, entering information into spreadsheets, and performing batch reconciliation.

In addition, Ms. Simpson stated that she enters unit performance measures into the division spreadsheet; approves delinquent label runs; uses supervisor authorization to troubleshoot, research, and fix BLS errors; stamps and signs documents as "Records Custodian"; monitors work and consults with Audit division on old audits and cleans up agency computer (J: drive); final sign off of proof and blue lines (forms) for ET returns, delinquent notices, small business credit tables and their instructions before going to state printer; ordering supplies and equipment; and researching and distributing misrouted division mail (Exhibit A-12).

Further, Ms. Simpson noted that she and the other F&RA 2 positions belong to an agency forms group, and she has been training the other two positions on proofing processes, which they will share responsibility for performing.

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 **Forms & Records Analyst Supervisor** "[f]ormulates procedures <u>and supervises analysts</u> within forms design or records management programs."

[Emphasis added].

It is undisputed that Ms. Simpson's supervisory responsibilities were reassigned to the Information Technology Specialist 4 (ITS 4) position as part of the reorganization, and she assumed a lead role in the work unit.

The State Human Resources Glossary of Classification Terms defines supervisor and lead as follows:

> **Supervisor.** An employee who is assigned responsibility by management to participate in all of the following functions with respect to their subordinate employees:

- Selecting staff
- Training and development
- Planning and assignment of work
- Evaluating performance
- Resolving grievances
- Taking corrective action

Participation in these functions is not routine and requires the exercise of individual judgment.

> **Lead.** An employee who performs the same or similar duties as other employees in his/her work group and has the designated responsibility to regularly assign, instruct, and check the work of those employees on an ongoing basis.

Because Ms. Simpson's position now functions in a lead capacity and the ITS 4 retains supervisory responsibility, allocation to the Forms & Records Analyst Supervisor class is not appropriate.

The **Forms & Records Analyst 2** (F&RA 2) definition states, in relevant part, the following:

> Positions at this level provide consultation to managers and perform journey-level forms and/or records work such as analyzing manual, electronic and/or automated forms and/or records management problems, developing and implementing plans for rectifying system deficiencies, designing forms and coordinating forms production. Incumbents assist with and coordinate records retention, migration, transfer and disposition, utilize manual, electronic and/or automated systems, and provide consultation on forms and/or records management programs and system requirements. Incumbents conduct record inventories, assist with reviewing and updating record retention schedules and coordinate, retrieve information for and respond to public record requests . . .

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. F&RA 2 typical work examples including the following:

- Consults with management personnel, identifies and analyzes manual, electronic and/or automated records systems problems . . .;
- Designs manual, electronic and/or automated filing systems to meet specialized filing requirements and schedules and coordinates the implementation of plans . . .;
- Assists with development of record retention schedules . . .;
- Screens forms orders, expedites forms ordering, and provides production status information;
- Reviews and processes routine requests for public records/public disclosure; locates and retrieves necessary records;
- May assist in reviewing potential applications of electronic, automated, micrographics and/or imaging technology and assist in performing analysis to determine the feasibility and/or benefits of converting information to alternative formats;
- May lead or supervise lower level staff.

Ms. Simpson's position has been tasked with accurate and time-sensitive processing of Excise Tax Returns and BLS documents and all other related correspondence.

Her duties include performing manual, electronic and/or automated forms and/or records management tasks such as designing, revising, coding and distributing forms, monitoring form production, analyzing form usage, developing and maintaining paper and electronic files and record management systems.

In addition, Ms. Simpson receives public records requests and assists with issues regarding electronic records management, including retrieval of electronic records, coding for electronic filing systems, research of batches and/or documents and system issues.

Ms. Simpson's duties and responsibilities are encompassed in the F&RA 2 job class. However, when considering her extensive knowledge of the unit's work and the scope of her lead responsibilities and oversight of the ICAP team, the F&RA 3 provides a closer match.

The **Forms & Records Analyst 3** (F&RA 3) definition states, in relevant part, the following:

> Positions at this level are specialists in two or more system areas such as financial records, student records, resident records, and/or health records, or function as a management consultant for complex manual and/or electronic forms and/or records problems, or provide management consultation and determinations on responses to public record requests. Incumbents may oversee the work of subordinate staff and coordinate the day-to-day delivery,

distribution, access, maintenance and retention of manual and/or electronic forms and/or records.

There are no distinguishing characteristics for the F&RA 3 class. F&RA 3 typical work examples including the following:

- Schedules and coordinates manual and electronic forms and/or records management services . . . ;
- Reviews records retention and essential records schedules to ensure conformance with legal requirements and state and agency or institution standards;
- Designs and develops electronic forms . . .;
- Reviews and processes public record requests; assists in the development of public disclosure guidelines and training;
- May develop and maintain forms web repository and web links;
- May receive public records requests, assist requestor in defining the scope of records requested, assist staff in identifying records responsive to a request, identify and redact information exempt from disclosure, provide records to requestor, and retain records related to requests in accordance with records retention requirements;
- Review, determine, and analyze potential applications of electronic, automated, micrographics and/or imaging technology and assist in performing analysis to determine the feasibility and/or benefits of converting information to alternative formats;
- May lead or supervise lower level staff.

The State Human Resources Glossary of Classification Terms defines **specialist** duties as involving "intensive application of knowledge and skills in a specific segment of an occupational area."

Ms. Simpson's position objective states that she oversees the processing of Excise Tax returns and Business Licensing Services (BLS). BLS recently moved from the Department of Licensing. The ICAP team performs imaging and processing of records for both of these functions, which meets the definition of two or more system areas.

In addition, Ms. Simpson's position has transitioned from being in a supervisory role to a lead role for the ICAP team, and she understands all aspects of processing timely and accurate excise tax returns, as well as the recently acquired business licensing documents. Because of her past experience and supervision of the team, she remains a "go to" person for questions related to imaging and processing, and she assist the new supervisor in overseeing the team's work. Ms. Simpson also oversees other section duties such as editing of electronic record corrections and merging of audit and local tax electronic record corrections.

Ms. Simpson applies an "intensive application of knowledge and skills" to perform her duties related to imaging and processing, as well as storing, maintaining, and retrieving documents, forms, and electronic records and reports for Excise Tax returns and Business Licensing Services.

Although the other two F&RA 2 positions in the work unit have also been assigned lead responsibilities, the class series is structured in a way that allows both F&RA 2 and F&RA 3 positions to "lead or supervise lower level staff." [Emphasis added]. In addition to Ms. Simpson's position, the ICAP team includes two F&RA 2 positions and eight Office Assistant (OA) 2 or 3 positions (ExhibitB-1-a).

Ms. Simpson had previously supervised the two F&RA 2 positions (Exhibit A-11) and continues to act as a "go to" person for the work unit. Further, Ms. Simpson's PDF states that "[a]nalysts assess workload and assign tasks to staff according to their priority." Her PDF also states that she has been tasked with establishing training plans and coordinating unit training; compiling and evaluating performance statistics for staff; keeping supervisor informed of any system problems, personnel issues, or workload changes; and participating in the entire hiring process (Exhibit B-3). In addition, she approves errors and signs off on "blue lines" for tax returns and other forms prior to printing.

Ms. Simpson indicated that she has been training the other two F&RA 2 positions to take on some of the higher level functions as a "shared responsibility."

There is some overlap between the duties described at each level in the class series, and Ms. Ms. Simpson performs tasks encompassed in both the F&RA 2 and F&RA 3 classes. However, given her lead responsibilities over the team as a whole and the two F&RA 2 positions in particular, the F&RA 3 class better addresses the overall scope of her assigned work.

A position's allocation is based on the majority of work assigned to a position and where that works best aligns with the available job classifications.

In Salsberry v. Washington State Parks and Recreation Commission, PRB Case No. R-ALLO-06-013 (2007), the Personnel Resources Board addressed the concept of best fit. The Board concurred with the former Personnel Appeals Board's conclusion that while the appellant's duties and responsibilities did not encompass the full breadth of the duties and responsibilities described by the classification to which his position was allocated, on a best fit basis, the classification best described the level, scope and diversity of the overall duties and responsibilities of his position. Allegri v. Washington State University, PAB Case No. ALLO-96-0026 (1998).

In total, the Forms & Records Analyst 3 is the best fit for the overall duties and responsibilities assigned to Ms. Simpson's position, and her position should be reallocated accordingly.

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 4th 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: Suzi Simpson
Dorothy Hibbard, DOR
Lisa Skriletz, SHR

Enclosure: List of Exhibits

<u>SUZI SIMPSON v DOR</u>
ALLO-12-049

A. Suzi Simpson Exhibits

1. Director's Review Form received September 5, 2012 (4 pages)
2. August 6, 2012 DOR reallocation notification letter (2 pages)
3. October 18, 2012 letter listing and submitting exhibits
4. Email from Suzi Simpson to Pat Hazzard, DOR HR, regarding "good faith reorganization" (2 pages)
5. Email from Larry Schmitt to DOR staff concerning staffing change
6. Document outlining Ms. Simpson's current duties
7. Supervisory or Lead Worker Relationship section from Amy Althauser's PDF
8. Supervisory or Lead Worker Relationship section from Janet Mastroianni's PDF
9. DOR Investigation Report dated August 30, 2012 (6 pages)
10. September 10, 2012 follow-up letter from Suzi Simpson (2 pages)
11. Organizational Chart prior to reorganization
12. List of supervisory tasks created by Ms. Simpson

B. DOR letter submitting and listing exhibits received October 2, 2012

1. Notice to WPEA of reorganization in the Image Capture and Processing (ICAP) team July 11, 2012
    a. Organizational chart
2. Draft position description for Forms and Records Analyst 2 (7 pages)
3. Final position description for Forms and Records Analyst 2 (8 pages)
4. Classification specification for Forms and Records Analyst 2
5. Classification specification for Forms and Records Analyst 3
6. Classification specification for Forms and Records Supervisor
7. Classification specification for Data Processing Supervisor