



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

STATE HUMAN RESOURCES DIVISION | DIRECTOR'S REVIEW PROGRAM  
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February 12, 2014

TO: Stacie Leanos, Council Representative  
Washington Federation of State Employees (WFSE)

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

SUBJECT: Terry Prill v. Washington State Department of Transportation (WSDOT)  
Allocation Review Request ALLO-13-037

On November 19, 2013, I conducted a Director's review conference regarding the allocation of Terry Prill's position. Both you and Ms. Prill were present for the Director's review conference. Jennifer Wagner, Human Resources Consultant, represented WSDOT. Ms. Prill's supervisor, Facilities and Budget Manager Scott Woodruff, and Maintenance Manager Steve McIntyre also participated in the conference.

**Director's Determination**

This position review was based on the work performed for the six-month period prior to October 8, 2012, the date Ms. Prill submitted her request for a position review to WSDOT's Human Resources (HR) Office. 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. Prill's assigned duties and responsibilities, I conclude her position should be reallocated to the Fiscal Technician 3 classification.

**Background**

Ms. Prill reports to Facilities and Budget Manager Scott Woodruff in WSDOT's Olympic Region. Mr. Woodruff is responsible for two budgets in Facilities and Maintenance. Ms. Prill provides administrative and fiscal support to Mr. Woodruff. At times, she also performs fiscal transactions from two additional budgets in Traffic and Construction.

On October 8, 2012, Ms. Prill completed WSDOT's Classified Position Description (CPD) form asking that her Secretary Senior position be reallocated to the Fiscal Analyst 2 classification. As Ms. Prill's supervisor, Mr. Woodruff also signed the CPD and agrees with the description of duties on the CPD (Exhibit B-2). On April 16, 2013, Ms. Wagner denied Ms. Prill's request for reallocation. Ms. Wagner determined the majority of duties assigned to Ms. Prill's position were

secretarial in nature and did not meet the necessary level of analysis and interpretation required by the Fiscal Analyst classes (Exhibit B-1).

On May 10, 2013, Ms. Prill requested a Director's review of WSDOT's allocation determination (Exhibit A-1).

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

Ms. Prill asserts she works independently under general supervision performing complex, specialized fiscal duties in a variety of financial areas, including accounts payable, construction contracts, and other financial review work for the Olympic Region Facilities and Maintenance budget. In addition, Ms. Prill contends she provides cost control for Bridge, Facilities, and Signal projects, for example, reviewing, analyzing, and verifying correct accounting data for dollars spent versus dollars planned. She states that she initiates, processes, and tracks work orders for new funding, adjustments, transfers, increases and decreases, and she assigns all appropriate coding. In addition, Ms. Prill contends she analyzes utility agreements for traffic engineers, maintains the signals database, and performs coding and journal vouchers for all invoices paid from Facilities and Maintenance budgets and sometimes Traffic and Construction budgets. Ms. Prill contends she performed similar work in a Fiscal Analyst 2 position while in a temporary appointment in the Financial Service Office. Overall, Ms. Prill contends her position's duties and responsibilities reach the level of the Fiscal Analyst 2 classification.

### **Summary of WSDOT's Reasoning**

WSDOT asserts the majority of Ms. Prill's duties involve preparing vouchers, processing payments and administrative purchases, maintaining and tracking work orders, reconciling charges, and verifying payments. Further, WSDOT contends her duties tracking utility usage do not reach a level of program analysis characteristic of the Fiscal Analyst classification. WSDOT acknowledges her duties and responsibilities also fit within the Fiscal Technician 2 classification, but assert the Secretary Senior classification encompasses complex work, budget monitoring and tracking, and collecting and posting data consistent with Ms. Prill's duties. Overall, WSDOT contends the Secretary Senior classification provides the best fit.

### **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**

As part of her request for reallocation, Ms. Prill documented her duties on a Classified Position Description (CPD) Form. Ms. Prill's supervisor, Mr. Woodruff, agreed the duties provide an accurate description of the work assigned to her position. Ms. Prill described her position's objective as follows (Exhibit B-2):

Under the supervision of the Maintenance and Facilities Budget Manager, provides administrative and fiscal support for the Maintenance and Operations office consisting of the Signal Crew, Facilities Crew and Bridge Crew.

In summary, the key work activities on the CPD are broken down as follows:

- 40% Receives invoices, prepares vouchers and Visa payments for region wide Bridge, Facilities, Signals and administrative purchases. Work with PCMS (Purchasing Card Management System) and approve purchase coding. Determine if appropriate purchase authority is used and regulations are followed (approval is made by authorized personnel). Audit for accuracy of price if on contract and determine applicable sales tax and discounts. Analyze to determine account coding and ensure it is applicable for items purchased and that fund disbursement is proper and timely. Prepare journal vouchers to correct the appropriation. Analyze and interpret work order ledgers, initiate corrective action and prepare journal vouchers as needed.
- 40% Perform professional accounting work (know OFM rules, charts of accounts, purchasing rules, etc) for Bridge, Facilities and Signals to include analyzing and interpreting all reports produced for electrical, data lines, wireless communications and telephone. Verify usage for Olympic Region Facilities and Signals. Maintain work order log and database, verify information in SIMMS (account numbers, meter numbers, etc) [for traffic signal lights]. Audit accounts payable data produced from agency accounting system – TRAINS, DATA MART and FIRS. Compare accounts payable data with origination documents, draw conclusions from the data and implement necessary corrections and procedures to accounting system. Prepare journal vouchers for coding transfers.
- 10% Provide cost control for Bridge, Facilities and Signal projects (i.e. dollars spent vs. dollars planned, labor, equipment, materials, and supplies). Analyze charges against work orders, research questionable entries, and process corrections as needed. Prepare and monitor electrical reports for all electrical inspections done on the highway system within Olympic Region.
- 5% Respond to vendor concerns, area personnel and employee questions regarding vendor purchases and activities.
- 5% Input Bridge and Facilities employees time into labor system [payroll, time and attendance].

#### Supervisor's Comments

Ms. Prill's supervisor, Mr. Woodruff, is the Facilities Budget Manager for the region. During the Director's review conference, Mr. Woodruff explained that Ms. Prill pays all of the bills that fall under his area of responsibility in Maintenance and Facilities (two budgets). In addition, he stated Ms. Prill codes items that come out of Traffic and Construction budgets (two additional budgets) as needed. Ms. Prill also codes items charged by maintenance and bridge staff on a purchase card (visa). Mr. Woodruff indicated that Ms. Prill codes all items based on the chart of accounts and that she tracks and monitors expenditures to keep him informed about how money is being spent and to ensure they do not go over budget limits. She also verifies budget amounts for various projects. For example, if the design office is working on a road project, they may call her and ask how much they have in the budget.

In addition, Ms. Prill ensures agreements are set up with contractors, though project engineers are responsible for setting up the contracts. Her position monitors specific contracts with budgets typically ranging from \$20,000 - \$80,000 and monitors expenditures to ensure they do not go over budget. She also tracks and monitors when contractors pay for items and when work goes from construction contractors back to WSDOT Maintenance.

Ms. Prill's position handles all of the information tracked in the Signal database (SIMMS), and she monitors fluctuations in utility bills related to signals and traffic cameras, as required by an OFM mandate to track power usage, including tracking kilowatts and service agreements.

Ms. Prill performs coding, prepares journal vouchers, including corrections and adjustments, so the Financial Service Office can disburse payments. Her supervisor describes her duties as accounting and financial related work and does not see her position as performing secretarial duties.

### 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 Class Series Concept for the **Fiscal Analyst** class series states, in part, the following:

Positions in this occupational group conduct a variety of financial reviews and analysis of fiscal, grants, contracts or other financial data in accordance with Generally Accepted Accounting Principles (GAAP).

These are professional positions which analyze and interpret what the fiscal information means to draw conclusions and trends based upon that data. Positions determine ... the relationship between fiscal variables by generating items, choosing analysis, translating, or explaining their results and taking appropriate action based upon the analysis and interpretation of the financial data.

The majority of work assigned to professional positions does not involve verifying the accuracy of the fiscal data or the routine collection, reviewing and posting of fiscal record keeping tasks according to established procedures as contained in the office, fiscal or budget support group.

...

Although Ms. Prill provides fiscal support to her supervisor and Maintenance and Facilities in the Olympic Region, her position has not been tasked with conducting financial reviews and analyses of fiscal, grants, contracts or other financial data at the level anticipated by this class series. For example, she has not been assigned the scope of responsibility and in-depth review and analyses of financial reports needed to draw conclusions for financial statement preparation such as an income statement or balance sheet. Instead, the majority of her duties involve verification and processing of invoices to determine proper billing and allocation to the correct expense accounts. Further, she prepares and adjusts journal vouchers and accounts payable

transactions that go to the Fiscal Service Office for disbursement of funds. These functions include verification of fiscal information for accuracy and reviewing, tracking, monitoring, and posting fiscal data for record keeping purposes, which are more consistent with the Fiscal Technician class series.

**Fiscal Technician** Class Series Concept states, in part, the following:

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 . . . 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 . . . fiscal computer enhanced environment.

This series is not responsible for in-depth analyzing or interpreting fiscal or budgetary data, rules or regulations . . .

The **Fiscal Technician 2** definition, in part, describes “the journey, occupational or working level of the series” in which positions “work independently or under general supervision . . . perform one or more fiscal support functions . . . in the area of fiscal, budget, or financial business areas.” Further, positions record, summarize, and report fiscal activities such as “recordkeeping, auditing, analysis, budgeting, payroll . . . purchasing . . . [and] prepare and maintain fiscal records while compiling and ensuring the accuracy of reports. . . .”

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. Fiscal Technician 2 examples of work that resemble Ms. Prill's assigned duties include the following:

- Maintains and modifies fiscal record keeping systems, databases, and spreadsheets; reviews fiscal records; identifies trends; assists in formulating corrective action;
- Maintains a record keeping system for recording budget transactions; reviews budget reports, verifies accuracy and takes corrective action if necessary; reconciles budget status reports and prepares expenditure projections; notifies appropriate individual of any projected or actual over-or under-expenditures;
- Maintains purchasing records and resolves problems; reviews, approves and allocates purchases to proper budget and category . . . ;
- Maintains personnel and payroll records . . . ;
- Prepares, compiles, and provides fiscal reports such as year end reports, budgetary reports, and auditing;
- Compiles and computes payroll data from a variety of source documents, such as time records . . . ;
- Prepares, audits, verifies, and processes final documents such as vouchers, purchase requests, invoices . . . .

Although Ms. Prill's duties and responsibilities are encompassed in the Fiscal Technician 2 classification, the Fiscal Technician 3 class better matches the overall scope and complexity of her assigned duties and the level of independence with which she performs her assigned duties.

The **Fiscal Technician 3** definition states the following:

Provide fiscal support using independent judgment in the interpretation and application of a variety of rules and procedures in specialized fiscal functions, such as internal control, revolving fund maintenance control, and providing resource data for reports.

The **Fiscal Technician 3** distinguishing characteristics indicate that positions perform "detailed fiscal work where independent judgment is exercised to make fiscal determinations and to solve problems that arise within work assignments."

Fiscal Technician 3 examples of work that best align with Ms. Prill's assigned duties and level of responsibility include the following:

- Maintain accounts and records; authorize and enter fiscal transactions; compile and prepare periodic fiscal statements and reports;
- Assist higher-level fiscal personnel with summary information and analysis of records and reports;
- Prepare, audit, verify and process final documents such as vouchers, purchase requests, invoices, receipts, payroll forms and bank deposit verifications;
- Interpret fiscal policies and procedures; assist in the monitoring and review of computer input/output; provide suggestions for development and maintenance of computerized financial management and budget development systems;
- Prepare, verify and control input being processed, including responsibility for input;
- Review and verify fiscal reports for accuracy; investigate and correct errors to ensure compliance with established procedures and policies;
- Perform the duties of Fiscal Technician 2.

In reaching my decision, I reviewed a prior decision by the Personnel Resources Board in which the overall duties and level of responsibility assigned to Appellants' Fiscal Technician 3 positions closely matched those assigned to Ms. Prill's position. Similar to Ms. Prill, the Appellants worked independently recording and reporting fiscal activities, reviewing invoices and source data, verifying information to ensure accuracy, identifying discrepancies, and approving or denying payments. In addition, Appellants used independent judgment in the interpretation and application of complex source documents, including contracts. Wisner, Carey, Clark and Hardy v. Dept. of Corrections, PRB Nos. R-ALLO-09-023, R-ALLO-09-025, R-ALLO-09-026, and R-ALLO-09-027 (2009).

Mr. Woodruff indicated that Ms. Prill works independently with very little supervision and that she reviews, analyzes, and pays all bills for the two maintenance and facilities budgets and sometimes for the traffic and construction budgets. She handles all of the work in the signals database, works with project engineers to ensure contract agreements are set up, and she tracks and monitors budget information for Mr. Woodruff. In addition, she tracks and analyzes utility usage and monitors service agreements. While preparing and monitoring electrical inspection reports on highway systems, she reviews transactions to ensure charges and

payments are posted to the correct budget. Ms. Prill reviews and analyzes accounts payable documents and performs fiscal transactions for a variety of WSDOT highway projects, ensuring her supervisor and other managers reporting to her supervisor stay within proper budget amounts.

Further, Mr. Woodruff indicated that Ms. Prill independently solves problems that arise, draws conclusions from accounts payable data and source documents, and she decides whether or not to implement corrections or prepare adjusting entries. Ms. Prill researches and follows up on questionable entries and responds to concerns from vendors and WSDOT staff. Mr. Woodruff emphasized that Ms. Prill makes fiscal determinations, which she then presents to him for signature. This includes analyzing and interpreting work order ledgers, initiating corrective action, and preparing journal vouchers. Although Ms. Prill processes fiscal transactions encompassed within the Fiscal Technician 2 class, the level of independent judgment and variety and complexity of transactions reach the Fiscal Technician 3 class level.

I also reviewed the **Secretary Senior** class, defined as follows:

Perform complex secretarial duties such as independently planning, organizing and prioritizing work, monitoring and evaluating budget(s) status and initiating corrections, developing travel itineraries, compiling reports, studies, and/or applications, developing, modifying, and/or maintaining data base management, office record keeping, or filing system(s), establishing office procedures, standards, priorities, and deadlines, and coordinating office operations. Positions initiate action to ensure work unit and/or office goals are met and have frequent contacts with clients, the public, staff members from other departments, students, and faculty.

Assignments and projects are of a complex nature. Independent performance of complex secretarial assignments requires substantive knowledge of a variety of regulations, rules, policies, procedures, processes, materials, or equipment.

In a broad sense, some of Ms. Prill's duties and responsibilities fit within the Secretary Senior job class. However, Mr. Woodruff affirmed her position did not perform secretarial duties. Instead, the primary focus of her position is fiscal-related. As a result, the Fiscal Technician series provides a better fit. While her position's duties are encompassed in the Fiscal Technician 2 class, the overall scope of her duties and level of responsibility better fit the Fiscal Technician 3 classification, and her position should be reallocated to that class.

### **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,

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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: Terry Prill  
Jennifer Wagner, WSDOT  
Lisa Skriletz, SHR

Enclosure: List of Exhibits

**TERRY PRILL v WSDOT**  
**ALLO-13-037**

**A. Terry Prill Exhibits**

1. Director's Review Form received May 10, 2013 (4 pages)
2. DOT allocation determination letter April 16, 2013 (4 pages)
3. PD submitted by Ms. Prill for reallocation October 2012 (2 pages)
4. Response to WSDOT exhibits from Terry Prill
5. Employee Development and Performance Plan form August 2007
  - a. Part 1 Performance Feedback
  - b. Part 2 Future Performance Expectations
  - c. Part 5 Signatures
  - d. 2013 WSDOT Olympic Region Maintenance & Operations org chart

**B. WSDOT Exhibits**

1. Allocation determination letter April 16, 2013
2. Employee submitted Position Description received October 8, 2012
3. Table of Organization (TO) January 2011 (Position did not require a TO with submittal)
4. Previous General Classified Position Description on file April 2010
5. Previous General Classified Position Description on file March 2005
6. Secretary Senior Classification Specification
7. Fiscal Analyst Class Series Concept
8. Fiscal Analyst 2 Classification Specification

**C. Director's Exhibits**

1. Fiscal Technician Class Series Concept
2. Fiscal Technician 2 Classification Specification
3. Fiscal Technician 3 Classification Specification