

STATE OF WASHINGTON
OFFICE OF FINANCIAL MANAGEMENT
STATE HUMAN RESOURCES | DIRECTOR'S REVIEW PROGRAM
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November 4, 2014

TO: Connie Goff
Rules and Appeals Program Manager

FROM: Cherie Willhide, SPHR
Director's Review Investigator

SUBJECT: Gayle Ashworth v. Washington State University (WSU)
Allocation Review Request ALLO-13-109

Director's Determination

Ms. Ashworth's position was reallocated effective July 1, 2013, following a management-initiated position review based upon an updated online Position Description Summary received by the WSU Human Resource Services office. As the Director's designee, I carefully considered all of the documentation in the file, including 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. Ashworth's assigned duties and responsibilities, I conclude her position is properly allocated to the Fiscal Specialist 2 classification.

Background

On October 10, 2013, WSU HR received an electronic request from WSU 4-H Foundation management asking that Ms. Ashworth's position be reallocated to the Fiscal Specialist 2 (Exhibit A-21).

On November 13, 2013, WSU notified Ms. Ashworth that her position was being reallocated from Program Coordinator to a Fiscal Specialist 2, at range 43, step I. (Exhibit B-1).

On December 16, 2013, WSU provided Ms. Ashworth with a corrected notice that her position was being reallocated from Program Coordinator to a Fiscal Specialist 2, at range 43, step L (Exhibit B-2).

On December 9, 2013, the Office of the State HR Director received Ms. Ashworth's request for a Director's review of WSU's allocation determination (Exhibit A-1).

On October 23, 2014, I conducted a Director's review conference. Present during the conference were Gayle Ashworth; Amy Murphy, Washington Federation of State Employees; Lisa Gehring, Associate Director for Human Resources WSU; and Anita Orton, Human Resources Consultant, WSU.

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

Ms. Ashworth works in the WSU Extension 4-H foundation and serves as the foundation's financial specialist. Ms. Ashworth handles all the financial responsibilities for the foundation. She develops all budget documents for submittal with the grants. She develops and signs all sub-agreements with WSU and other stakeholders. Ms. Ashworth submits all federal and state reports, sends invoices for payments, and reconciles all accounts. She compares financial information with the overall budget to ensure spending is in alignment with what was budgeted. She ensures funding does not exceed \$500,000 in a year which would require additional and more complex reporting for the foundation. She works with an outside audit team in compliance with federal regulations

Linda Bailey, Assistant Director for the 4-H Foundation and Ms. Ashworth's supervisor, describes her assigned duties and responsibilities in the electronic Position Summary (Exhibit A-21) as follows:

- 50% Fiscal: Coordinate multiple accounts for the WA St 4-H Foundation, which includes authorization and issue payments for 4-H accounts managed by WA St 4-H Foundation in accordance with Revenue and Finance Policy. Record revenue, run reports and reconcile bank statements. Funds are from a variety of sources. Including individual and corporate grants, federal grants through the National 4-H Council, in-kind donations and non-cash gifts. Review, authorize and sign legal documents related to fiscal management of accounts. Includes reports to comply with state agency requirements with the Secretary of State as well as contracts for gifts and grants. Prepare Gift Use Agreements and council potential donors and account holders to execute such, reviewing 4-H Foundation Revenue and Finance Policy. Implement and coordinate financial reporting systems for WS 4-H Foundation. Record revenue and disburses. Create and maintain endowment funds. Provide financial instruments required as grant attachments for account holders and county personnel writing grants submitted. Assist in coordinating the completion of estate planning documents. Work with auditing firm to ensure completion and compilation of financial statements
- 35% Administrative: Assist in organizing annual and special events that increase knowledge, awareness, interest, involvement, and commitment from 4-H alumni. Schedule and coordinate the Board of Trustee meetings. Record and distribute minutes of the Board of Trustees and committee meetings. Assist in the coordination of the Dairy Advisory Committee, providing information, and scheduling meetings, activities and raffles.
- 10% Marketing: Coordinate with CAHNRS/WSU Extension Marketing and New Services development of Forever Green and other marketing materials. Coordinate mailing and

distribution. Create and maintain databases for mailing lists and all special event functions as needed.

5% Other duties as assigned.

Both Ms. Ashworth and Lisa Gehring, Associate Director for Human Resources at WSU indicated during the review conference that the percentages listed in the Position Summary (Exhibit A-21) and Updated Position Description Form (PDF) for Ms. Ashworth's position (Exhibit B-4), are incorrect. Ms. Ashworth maintains that the duties listed under Fiscal on both forms take closer to 90% of her time.

Ms. Ashworth explained that she is responsible for all fiscal duties for the 4H Foundation. Ms. Ashworth also stressed that she performs these duties with no involvement from her Supervisor, Linda Bailey.

Ms. Ashworth explained that she develops a sub-agreement with WSU and submits invoices against that agreement for personnel costs. She updates the WSU 4-H Foundation Revenue and Finance Policy as necessary, or when the Board directs, and submits that policy to the Board for their final approval. Ms. Ashworth stated she creates a chart of accounts, and conducts fund accounting to show how the money is being spent. She indicated she created an accounting system for reporting financial information to the auditing firm. Ms. Ashworth also described how she provides 75 different financial entries to the audit team to show how the money is spent and why. She also provides the audit team with copies of all the submitted state and federal reports. Ms. Ashworth explained that audits are on a two-year cycle. The first year is a full audit and the second year is a compilation audit. After the audit report comes in from the auditors, it is submitted to the Board. Ms. Ashworth stated she is the Assistant Treasurer for the Board. The Board has a sitting CPA, who serves as the Treasurer. Ms. Ashworth also explained she is responsible for the Fiscal Agent Review portion of the Site Monitoring Visit from the National 4-H Council. During that visit, the Council's representative conducts an audit to determine if the 4-H Foundation spent the money as reported in the original budget for the grant. The auditor then takes the findings back to the national program. If the audit is accepted by the National Council, then the final money from the grant is distributed to the foundation.

Summary of Ms. Ashworth's Perspective

Ms. Ashworth believes her duties and responsibilities best fit the Fiscal Analyst 3 classification.

She asserts that she does all financial duties of the 4-H foundation with no direction/oversight from the Executive Director (Linda Bailey). Ms. Ashworth asserts she is the person responsible for all financial reporting, both state and federal. During the time period in question, Ms. Ashworth asserts that she was supervising a temporary employee at the Foundation and training that person on their duties.

Ms. Ashworth contends that she independently developed all accounting systems for the Foundation without help from the Executive Director. Ms. Ashworth contends that the Executive Directors responsibilities are primarily fundraising. Ms. Ashworth stated she develops all budgets for grant applications.

Summary of WSU's Reasoning

WSU representative, Lisa Gehring, stated when the position review request came in, the HR Division did look at the Fiscal Analyst series. But during the time period under this review, the position duties did not fit the Fiscal Analyst class series concept. Ms. Gehring stated the Fiscal Analyst class series concept states: "These are positions which analyze and interpret what the fiscal information means to draw conclusions and trends based upon that data." Ms. Gehring stated that Ms. Ashworth's duties and responsibilities do not fit this concept. The position duties for Ms. Ashworth's position include analyzing and developing budgets for grants, establishing and maintaining comprehensive fiscal record keeping systems, and coordinating diverse unit-wide fiscal support functions such as travel reimbursement, and fiscal planning. These duties fall under the distinguishing characteristics of the Fiscal Specialist 2 classification.

WSU asserts Ms. Ashworth's position is properly allocated to the Fiscal Specialist 2 class.

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.

Comparison of duties to the Fiscal Analyst series

The Class Series Concept for the Fiscal Analyst class 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.

[Emphasis added]

Ms. Ashworth's position does not meet the intent of this series of analyzing and interpreting fiscal information in order to draw conclusions and trends based upon the analysis of that data.

In addition, Ms. Ashworth's position does not meet the intent of this class in that the majority of Ms. Ashworth's work involves verifying the accuracy of the fiscal data and the routine collection, reviewing and posting of fiscal records in accordance with the 4-H Foundations Revenue and

Finance Policy. Her duties include responsibility for developing, modifying, and maintaining multiple recordkeeping and reporting systems for varied sources of funding; such as individual and corporate gifts and grants, federal grants through the National 4-H Council, and endowment funds.

There is another class series which accurately describes the work she performs in completing these tasks. Therefore, the focus of her position and majority of her duties as a whole do not meet the intent of the Class Series Concept of the Fiscal Analyst series.

Comparison of duties to Fiscal Analyst 3

The Definition for Fiscal Analyst 3 reads, in part, as follows:

This is the senior, specialist or lead worker level of the series. . . . Senior positions independently plan, coordinate and conduct fiscal, grants or contractual reviews of the more comprehensive fiscal or manual accounting systems in accordance with GAAP, statutes or regulations. Positions can also coordinate and direct cash flows or investment activities of an agency.

[Emphasis added]

The Fiscal Analyst 3 is described as a senior-level position. This class describes senior, specialist, or lead-level positions which independently plan, coordinate and conduct fiscal, grants or contractual reviews of comprehensive fiscal or manual accounting systems in accordance with GAAP, statutes or regulations. Positions may coordinate and direct cash flows or investment activities for an agency. Additionally, senior level work typically involves working with competing interests, multiple clients, conflicting rules or practices, a range of possible solutions, or other elements that contribute to complexity.

While Ms. Ashworth does have overall responsibility for the 4-H Foundations financial programs, the overall scope of this work does not fully reach the Fiscal Analyst 3 position. While she does have unit-wide responsibility for the financial program, she does not meet the scope of responsibility as referenced in the typical work statement of, "... management specified designated geographic area such a division, region, or institution" (i.e. agency).

Ms. Ashworth stated during the conference that she is the designated point of contact with the National 4-H council for financial related matters and functions as the Fiscal Agent for the grant.

Ms. Ashworth develops all budget documents and financial instruments for the grants, she submits grants to the designated agency for approval. She prepares all sub-agreements as designated for the grants, and prepares and reconciles all spending. She prepares a chart of accounts and other documents as needed to show how the money allocated from the grants is being spent.

Ms. Ashworth is responsible to ensure funding for the 4-H Foundation does not exceed \$500,000 per year. She prepares documentation for the auditing firm for the preparation of the yearly audit.

Ms. Ashworth prepares required quarterly and annual reports for both the Secretary of State's office and the national 4-H Council.

However, these activities are generally of a recurring nature, and are performed following established guidelines, policies, procedures and work methods that are set by the National 4-H Council, state requirements, or the Foundations Revenue and Finance Policy.. As stated by Ms. Ashworth during the conference in her comments, Ms. Ashworth uses the on line system with the Secretary of State's office to submit final reports. She conducts financial activities following established Foundation and 4-H policies, procedures and other control measures. Her work is reviewed by the National 4-H council (Exhibit A-6) prior to the Council completing their final report. In total, this limits the range of possible solutions or other elements that contribute to complexity and level of analysis required to perform these duties.

Ms. Ashworth performs a variety of financial and reporting tasks. A portion of Ms. Ashworth's position duties reaches aspects of the work described at the FA 3 level. However, Ms. Ashworth's overall scope of responsibility, complexity of duties, level of analysis and decision-making authority do not reach the Fiscal Analyst 3 class definition. For these reasons her position should not be reallocated to that class.

Comparison of duties to Fiscal Specialist series

The Class Series Concept for the Fiscal Specialist class states the following

Provide administrative support to administrator or manager in line with the 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.

The State HR Glossary of Classification Terms defines Administrative work as follows:

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

Of the available classes in the class plan, on a best fit basis, Ms. Ashworth's position falls within the overall scope of the Fiscal Specialist class series.

Comparison of duties to Fiscal Specialist 2

The Fiscal Specialist 2 Definition reads as follows:

Under general direction, perform a variety of complex and varied fiscal administrative support functions such as analyzing and developing budgets for grants, contracts, state funds, and/or program funds, establishing and maintaining comprehensive fiscal recordkeeping systems, analyzing, establishing and maintaining cost center and/or self-sustaining accounts, maintaining professional fee records and coordinating unit-wide fiscal support functions such as payroll, travel reimbursement, purchasing and fiscal planning. Positions at this level typically function in support of

units with diverse activities such as research, teaching, patient care, and community service programs..

SHR's Glossary of Classification Terms defines *general direction* as follows:

General direction – Employee independently performs all assignments using knowledge of established policies and work objectives. Employee plans and organizes the work and assists in determining priorities and deadlines. Employee may deviate from standard work methods, guidelines and procedures in order to meet work objectives. Employee exercises independent decision-making authority and discretion to decide which work methods to use, tasks to perform and procedures to follow to meet work objectives. Completed work is reviewed for effectiveness and producing expected results.

The Fiscal Analyst 3 and Fiscal Specialist 2 classes both include work that involves reviewing and analyzing fiscal data. However, the majority of Ms. Ashworth's work assignments more closely align with the duties described by this class. Ms. Ashworth is fully competent and qualified in independently performing specialized fiscal duties under the general direction of her supervisor.

In addition, the Fiscal Specialist 2 typical work examples more closely align with the scope of her duties and the level of her responsibilities including:

- Develop, modify, and maintain multiple record keeping and reporting systems for varied and complex sources of funding; develop procedures for implementation , execution, control and review/audit of fiscal operations;
- Develop budgets for grants, contracts or other funding request; prepare appropriate forms for contracts and agreements; develop, recommend, and/or establish charge schedules for cost center and/or self-sustaining accounts;
- Evaluate unit programs through comparison of actual performance with budgeted/planned objectives; research and determine causative factors in expenditure trends; formulate and recommend corrective action;
- Analyze, modify and recommend Improvements in subsidiary and general fiscal recordkeeping systems; apply knowledge of accounts and program relationships, data flow, audit trails and internal controls to design and implement financial data systems;

For example, the majority of Ms. Ashworth's time is spent providing administrative fiscal support related to the 4-H Foundations grant requirements. This includes developing and maintaining multiple record keeping systems for various sources of funding. It includes developing budgets for grants, developing sub-agreements for those grants, and monitoring spending against those budgets to insure spending is in alignment with what was budgeted. It includes reporting financial information to the Secretary of State and National 4-H Council as required. The nature and scope of these tasks are consistent with fiscal specialist responsibility of following established controls and existing policies and procedures to ensure the accurate and timely completion of fiscal duties for the 4-H Foundation.

Therefore, while a portion of Ms. Ashworth's position duties reaches certain aspects of the work described at the Fiscal Analyst 3 level, the majority of the functions she performs, and the scope

of her duties as a whole, are more in line with the Fiscal Specialist 2 level of work described above. This includes the following tasks she performed during the review period:

- Developing and maintaining accounting systems in support of the National 4-H grant.
- Completion of all state and federal reporting requirements.
- Preparation of fiscal instruments for grants including budgets as required.
- Participating in the Fiscal Agent Review portion of the site monitoring visit by the National 4-H Council.

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 positions duties and responsibilities/ See Dudley v. Dept. of Labor and Industries, PRB Case No. R-ALLO-07-007 (2007)

A position's allocation is not a reflection 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 classifications. Based on the level and scope of the overall duties and responsibilities assigned to Ms. Ashworth's position, the Fiscal Specialist 2 classification is the best fit.

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: Gayle Ashworth
 Lisa Gehring, WSU
 Lisa Skriletz, SHR

Enclosure: List of Exhibits

Gayle Ashworth v. WSU
ALLO-13-109

List of Exhibits

A. Gayle Ashworth Exhibits

1. Request for Director's Review received December 9, 2013
2. Rural Youth Development Grant- Engaging Youth, Serving Community dated 8/17/13
3. 4-H National Mentoring Program Year 4- signed 12/20/13
4. Road Map Project- signed 3/18/14
5. Registration for Participation in the Paper Clover Program – Signed 4/02/14
6. Washington State EYSC10- Site Monitoring Visit and Final Report Review
7. Letter from National 4-H Council- dated 10/31/13
8. Research Sub award Agreement for Janet Edwards- dated 10/15/12
9. Research Sub award Agreement for Tribal Grant-Klickitat- Rock Creek Band- (Yakima Nation) dated 6/19/12
10. Letter from 4-H Council dated August 19, 2013
11. Federal Form AD-1048 dated 9/26/13
12. EEOP Certification Form dated 8/27/13
13. Reimbursement Form/Detail
14. National 4-H Council- Financial Activity Report signed 2/28/23 and 7/23/13
15. RESEARCH AND RELATED BUDGET FORM
16. E-mail and letter recognizing the organization as a Fiscal Representative for 2014
17. ACH (Direct Deposit) Request Form dated 4/29/12
18. Washington Secretary of State- Nonprofit Corporation Annual Report Delinquent- Form submission Information
19. Board of Trustee's Roster- dated 2/1/14
20. Foundation Board of Trustees Minutes- 12/05/13
21. View Modify Existing Position Summary- dated 10/10/13
22. E-mail dated 11/07/13
23. Thank-you and follow-up letter from Benjamin McLuen
24. Letter from Jennifer L. Unrau, CPA-dated 9/22/14
25. Fiscal Analyst 2 Job Specification
26. Fiscal Analyst 3 Job Specification

B. WSU Exhibits

1. November 13, 2013 memorandum of classification review
2. December 16, 2013 Corrected memorandum of classification review
3. Organizational Chart listing
4. Duties and qualifications/Position Description
5. Program Coordinator Classification Specification
6. Fiscal Specialist 1 Classification Specification
7. Fiscal Specialist 2 Classification Specification

C. Classification Specifications

1. Program Coordinator
2. Fiscal Specialist 1
3. Fiscal Specialist 2
4. Fiscal Analyst Class Series Concept
5. Fiscal Analyst 2
6. Fiscal Analyst 3