



**STATE OF WASHINGTON**  
**OFFICE OF FINANCIAL MANAGEMENT**  
STATE HUMAN RESOURCES | DIRECTOR'S REVIEW PROGRAM  
*P.O. Box 40911 · Olympia, WA 98504-0911 · (360) 407-4101 · FAX (360) 586-4694*

July 29, 2015

**TO:** Connie Goff  
Rules and Appeals Program Manager

**FROM:** Cherie Willhide, SPHR  
Director's Review Program Investigator

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

### **Director's Determination**

The Director's review of WSU's allocation determination regarding Ms. Ashworth's position has been completed. This review resulted from a remand by the Personnel Resources Board (PRB) on March 12, 2015, and was limited to the information relevant during the time of Ms. Ashworth's original request in October 2013, WSU's subsequent determination in November 2013, and the Director's review conducted by me in November 2014. In addition, the PRB ordered the parties to provide the Director's Review program with an accurate position description depicting Ms. Ashworth's duties and responsibilities during the time period relevant to the reallocation request and an updated organization chart. The PRB further ordered that the Director's review program conduct further analysis and issue a determination addressing the proper allocation of Ms. Ashworth's position. Based on my review and analysis of Ms. Ashworth's assigned duties and responsibilities, I conclude her position should be reallocated to the Fiscal Analyst 3 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.

By letter dated November 4, 2014, I determined that Ms. Ashworth's position was properly allocated to the Fiscal Specialist 2 classification.

On November 17, 2014, Ms. Ashworth filed exceptions to the director's designee's determination with the Personnel Resources Board (PRB).

On March 12, 2015, the PRB ordered the parties to provide the Director's Review program with an accurate position description depicting Ms. Ashworth's duties and responsibilities during the time period relevant to the reallocation request and an updated organization chart. The parties were given 60 days to provide the Director's review program with the required documentation. The PRB further ordered that the Director's review program conduct further analysis and issue a determination addressing the proper allocation of Ms. Ashworth's position.

On May 8, 2015, WSU submitted an updated position description and three organization charts (Exhibit B-8, a-d). The position description was unsigned by either party.

On May 10, 2015, Ms. Ashworth submitted an updated position description and organization chart (Exhibit A-27, a-e). The position description was unsigned by either party.

On May 27, Ms. Karen Wilcox, Director's Review Coordinator, sent an e-mail to the parties clarifying the remand order and asking for specific information by June 25, 2015.

On June 23, 2015, WSU HR submitted the requested documentation on behalf of both parties.

### **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. *Little-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

An updated position description dated June 17, 2015 and signed by Ms. Ashworth and Linda Bailey, Assistant Director for the 4-H Foundation and Ms. Ashworth's supervisor, describes her assigned duties and responsibilities (Exhibit H-1) as follows:

80% Independently develops, manages and maintains the Washington State 4-H foundations accounting system. This is the sole financial system for all accounts managed by the WS4HFdn.

The 4-H Foundation services accounts for a majority of the 39 county 4-H programs across the state. The accounts include temporarily restricted funds, endowed funds, and unrestricted funds. Funds are from a variety of sources, including individual corporate gifts and grants, federal funds, in-kind donations, non-cash gifts, and registration fees for 4-H events statewide.

Duties include analysis of revenue projections and preparing budgets, which include revenue and expenditure forecasts. Independently coordinate daily cash receipts and cash disbursements to determine need to move to and from investment funds. This position analyzes cash flows based on spending and revenue, and directs movement between checking and saving accounts, money market funds, and investment funds. This position is solely responsible for analyzing and movement of said funds, with no oversight from Board or Executive Director. Daily cash flows require decision to move funds in and out of investment fund.

Finance Committee exists within the Board of Trustees; however they do not have any role in projecting revenue and disbursements creating a need to move funds to and from the investment fund. Executive Director had no oversight or responsibility in management or moving of said funds. The incumbent in this position independently determines the need to electronically move funds based on revenue and expense activity, and predicts cash flows to and from funds. Independently conducts fiscal and administrative review of grant proposals.

Independently prepares reports and budgets for Board of Trustees, account holders, and Secretary of State's Office. Independently develop and prepare new accounts, authorizing new account holders and provide and review the Revenue and Finance Policy of the 4-H Foundation Board of Trustees to potential account holders and donors.

Independently prepare and provide budget summaries for grant PIs.

Independently advises the Board of Trustees and recommends changes to said Revenue and Finance Policy, in order to be in compliance with GAAP. Analyze and respond to questions regarding donor intent and compliance with grant regulations and policies to WSU faculty and staff, and Pls. Represent the WS4HFdn on audit site visits with funders and independent auditors.

Monitor, review and analyze the accounting and fiscal portion of contracts and grants to ensure contractual compliance, on private and government grants.

Conduct fiscal review with potential and existing donors via reports or face-to-face meetings, explaining WS4HF Revenue and Finance policy. Perform specialized accounting activities with the accounts payable and receivable system. Explain fiscal procedures to donors and WSU facility and staff who have funds with the WS4HFdn. Prepare and process reimbursement of funds in accordance with policies and procedures. Record revenue and reconcile multiple bank accounts and financial institution records. Independently track 4-H program expenditures and 4-H foundation operations expenditures and revenue, analyzing and projecting need to move funds in and out of investment fund. Independently monitors expenditures and revenues in order to present budget to board treasurer who formally presents to the Board of Trustees, for final approval according to By-Laws. Independently trains fiscal related staff in financial methods and procedures. Independently ensure compliance with GAAP.

The 4-H Foundation Board of Trustees has named this position Assistant Treasurer, thereby providing authority to sign grants and contracts on behalf of the Washington State 4-H Foundation.

10% Provide administrative assistance to the Executive Director, including planning and preparing for Board and/or fund raising meetings and events. Independently work with auditing firm to review records and successfully complete independent audit or compilation, as per IRS regulations.

10% Supervise staff in preparation of Gift Transmittals, thank yous, receipting, invoicing and donor solicitations. Stewardship of donors, marketing and other duties.

This updated information provides additional context as to the level of responsibility of Ms. Ashworth's position and her reporting relationship with the 4-H Foundation Board of Trustees.

During the review hearing, 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 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 Director's responsibilities are primarily fundraising. Ms. Ashworth stated she develops all budgets for grant applications. In her updated information, Ms. Ashworth explained that as the Assistant Treasurer she has the authority to sign grants and contracts on behalf of the Washington State 4-H Foundation.

### **Summary of WSU's Reasoning**

During the review hearing, 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.

WSU provided no additional information as part of the PRB remand decision.

## **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 what is 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.*

After review of the updated position description, Ms. Ashworth's position does 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. According to written documentation from Michael D. Jurenka, CPA and Treasurer of the Washington State 4-H Foundation, Ms. Ashworth's position reports directly to the Board on financial matters and is responsible for all aspects financial accounting in accordance with GAAP for the Board. Ms. Ashworth's position is also responsible for making recommendations to the Finance Committee when excess funds are available and directs the movement to investment accounts. Ms. Ashworth also manages several hundred different unrestricted, temporarily restricted and permanently restricted accounts and sub-accounts for the Foundation.

Upon further review of this additional information, it is clear that the majority of Ms. Ashworth's work goes beyond 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 as seen in the Fiscal Specialist class series concept.

Therefore, it is my finding that 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 Analyst class 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.

Ms. Ashworth position is responsible for the design, development, installation and maintenance of all financial systems and processes for the 4-H Foundation throughout the State of Washington. She is responsible for several hundred different unrestricted, temporarily restricted and permanently restricted accounts and sub-accounts within the foundation. She provides current and historical reporting and detailed analysis on these accounts to various stakeholders throughout the Washington 4-H program statewide. Ms. Ashworth also responds to requests for information from the National 4-H council on 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.

I believe level of direction and supervision as described by her updated position description more closely align with the Administrative Direction level of supervision.

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

- Employee works independently within the scope and context of rules, regulations, and employer objectives.
- Employee independently plans, designs and carries out programs, projects and studies in accordance with broad policy statements or legal requirements.
- Employee exercises independent decision-making authority for determining work objectives and goals to be accomplished.

- Completed work is reviewed for compliance with laws and regulations and adherence to program goals, objectives, budgetary limitations, and general employer policies.

### **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.

Ms. Ashworth's position does not meet the intent of this series, as her updated position description shows that Ms. Ashworth's position goes beyond administrative support. Ms. Ashworth's position is responsible for the design, development, installation and maintenance of all financial systems and processes for the 4-H Foundation throughout the State of Washington. She is responsible for several hundred different unrestricted, temporarily restricted and permanently restricted accounts and sub-accounts within the foundation. She analyzes cash flows based on spending and revenue and directs movement between checking and saving accounts, money market funds and investment funds.

There is another class series which more accurately describes the work she performs in completing these tasks. Therefore, the focus on her position and the majority of her duties as a whole do not meet the intent of the class series concept of the Fiscal Specialist 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. Acworth's work assignments more closely align with the duties described by the Fiscal Analyst 3 class. Ms. Ashworth reports directly to the Washington State 4-H Foundation Board of Trustees for all financial matters. She exercises independent decision making authority for determining work objectives and goals to be accomplished. Ms. Ashworth's position independently plans, designs and carries out the financial responsibilities of the Washington State 4-H Board of Trustees in accordance with GAAP requirements, IRS regulations and National 4-H policy.

In addition, the Financial Analyst 3 typical work examples more closely align with the scope of her duties and the level of her responsibilities including:

- Analyze revenue projections, budget or expenditure forecasts for a management; specified geographic areas such as a division, region, district, institution, etc.;
- Oversee electronic fund transfers to expedite the receipt and transmission of revenues, consolidation deposit data from depositing and disbursing agencies, banks, financial committees, and other sources to project the availability and investment of temporary surplus funds;
- Review and approve budgetary actions facilitating grant and contract awards;
- Represents the institution on site visits or during formal conferences with funding agency representatives.

Therefore, while a portion of Ms. Ashworth's position duties reaches certain aspects of the work described at the Fiscal Specialist 2 level, the majority of the functions she performs, and the scope of her duties as a whole, are more in line with the Fiscal Analyst 3 level of work described above. This includes the following tasks she performed during the review period:

- Analyzing revenue projects and preparing budgets, which include revenue and expenditure forecasts.
- Analyzing cash flows based on spending and revenue, and directing the movement of funds between checking and savings accounts, money market funds, and investment funds.
- Independently conducting fiscal and administrative review of federal grant proposals.
- 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 Analyst 3 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:

The mailing address for the Personnel Resources Board (PRB) is P.O. Box 40911, Olympia, WA 98504-0911. 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 PRB Office is located on the 3rd floor of the Raad Building, 128 10<sup>th</sup> Avenue SW, Olympia, Washington, 98501-1342. 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

Enclosure: List of Exhibits

**Gayle Ashworth v. WSU**  
**ALLO-13-109**

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

**EXHIBITS SUBMITTED AFTER PRB REMAND ORDER**

D. March 12, 2015 PRB REMAND order

E. WSU May 8, 2015 email submitting exhibits for REMAND:

1. May 8, 2015 letter submitting exhibits
2. Updated Org Chart
3. 4H Org Chart
4. Gayle Ashworth's submitted Position Description with timeline

F. Ms. Ashworth's May 10, 2015 email submitting exhibits for REMAND:

1. 2013 Org Chart
2. May 7, 2015 letter from Michael D Jurenka, CPA
3. September 20, 2014 letter from Jennifer L. Unrau, CPA
4. Document titled "Position Description Form"

G. May 27, 2015 email from Karen Wilcox, Director's Review Coordinator to parties clarifying PRB remand order and asking for specific information by June 25, 2015

H. June 23, 2015 cover letter from Lisa Gehring, WSU HR, submitting exhibits

1. Official position description for review period, signed and dated by the parties, June 17, 2015
2. Organizational Chart for Ms. Ashworth's position with reporting chain
3. List of appointing authorities for Ms. Ashworth's position
4. May 7, 2015 letter from Michael D Jurenka, CPA
5. September 20, 2014 letter from Jennifer L. Unrau, CPA
6. June 19, 2015 email from Britt Kauffman, WFSE to Lisa Gehring, WSU, with copies of documents H1 through H5 attached.