



STATE OF WASHINGTON  
OFFICE OF FINANCIAL MANAGEMENT

STATE HUMAN RESOURCES | DIRECTOR'S REVIEW PROGRAM  
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January 9, 2015

TO: Connie Goff,  
Director's Review Program Manager

FROM: Kris Brophy, SPHR  
Director's Review Program Investigator

SUBJECT: Vicky Palmer v. Pierce College  
Allocation Review Request ALLO-14-018

**Director's Determination**

This position review was based on the work performed for the six-month period prior to December 12, 2013, the date Pierce College Human Resources (Pierce College HR) received Ms. Palmer's request for a position review. As the Director's Review Investigator, I carefully considered all of the documentation in the file, the exhibits, and the verbal comments provided by both parties during the review telephone conference. Based on my review and analysis of Ms. Palmer's assigned duties and responsibilities, I conclude her position is properly allocated to the Fiscal Specialist 1 (FS1) classification.

**Background**

On December 12, 2013, Pierce College HR received Ms. Palmer's Position Review Request (PRR), asking that her position be reallocated to the Fiscal Specialist 2 (FS2) classification (Exhibit B-2).

By letter dated February 10, 2014, Pierce College HR notified Ms. Palmer that her position was properly allocated to the FS 1 class (Exhibit B-1).

On February 24, 2014, State Human Resources received Ms. Palmer's request for a Director's review of Pierce College's allocation determination (Exhibit A-1). In her letter, Ms. Palmer asked that her position be reallocated to the FS 2 classification.

On December 2, 2014, I conducted a Director's review telephone conference with the parties. Present for the conference were Vicky Palmer; Amanda Hacker, Staff Representative, WPEA, and Deena Forsythe, HR Training & Employee Relations Manager, Pierce College.

### **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**

#### Organizational Structure

Ms. Palmer works in the Workforce Development Department at Pierce College. Her supervisor is Susan Cable. Ms. Cable is the Director of the unit consisting of fifteen employees. The Workforce unit works with the Employment Security Department and other community based organizations that help students who are homeless, who are seeking employment, or who want to go back to school and need assistance in obtaining special funding.

#### Position Purpose

Ms. Palmer states in the PRR that her position provides budget analysis, development and maintenance for the department. In addition to her budget responsibilities, her other fiscal duties include preparing and monitoring contracts, third party billings, and preparing budget salary and benefit worksheets. She performs budget monitoring and reporting tasks. She also provides administrative support to the Director and Workforce staff.

#### Major Job Duties

In the PRR, Ms. Palmer describes her major job duties as follows:

##### 60% Budget

- Assists in the development and management of multiple budgets.
- Assist in budget estimates and projecting costs throughout the year.
- Formulate, enter and edit budget figures in Excel spreadsheets for Workforce budgets.
- Track and Monitor expenditures within the Workforce budgets.
- Evaluate problems with budgets and seek corrective action.
- Prepare specialized budget reports.
- Analyze expenses and adjust budgets when necessary.
- Reconcile budgets.
- Prepare purchase requisitions, third party billings and voucher distributions.

- Monitor budget files and secure backup documentation.
- Calculate salary and benefit percentage cost and prepare worksheet for invoicing that cost.
- Assist in the process of grant applications budget revision.

20% Support

- Prepare interoffice written correspondence, minutes and directives.
- Facilitate and coordinate Workforce Development operations according to protocol.
- Follow up with staff to assure completion of directives.
- Review and edit documents for accuracy.
- Prepare and gather information as it relates to Directors calendar and commitments.
- Schedule and organize Director's calendar.
- Coordinate and organize meetings and plans events.
- Prepare travel and expense reimbursement documents for Director and staff.
- Maintain electronic and manual filing systems.

10% Human Resources

- Prepare new hire paperwork for employees.
- Prepare RHA and other related payroll documents.
- Verify, correct and process payroll related documents for the Workforce Development team.
- Monitor Time and Effort reports for the Workforce team.

10% Customer Service

- Respond to student, staff and community member inquiries.
- Refer students and community members to resources.
- Prepare signed funding contracts for students.

Supervisor's Comments

Ms. Cable signed the PRR and disagrees with portions of Ms. Palmer's description of her assigned duties.

Ms. Cable states in her comments that with respect to developing budgets, Ms. Palmer enters and maintains salary and benefits information and prepares calculations that aid her in the development of budgets during the writing of grants.

Ms. Cable states that with respect to her analysis tasks, Ms. Palmer provides budget summary information in a format developed by Ms. Cable and another employee.

Ms. Cable indicates that Ms. Palmer's responsibility for monitoring contracts involves processing the invoices and entering that information into an Excel tracking work sheet. Using Excel spreadsheets, Ms. Palmer forecasts salary and benefit costs to calculate the salary and benefit costs after Ms. Cable determines the hours that the employee will work.

#### Summary of Ms. Palmer's Perspective

Ms. Palmer asserts she performs a variety of complex and varied fiscal administrative support functions including analyzing and developing budgets for grants and contracts, and establishing and maintaining comprehensive fiscal recordkeeping systems. Ms. Palmer states her duties have expanded to now include performing budget analysis and development work. She contends her budget responsibility has increased due to the addition of three more state and federal budgets including BFET, HEET, and Opportunity Grant (Puyallup). She indicates she developed these budgets in Excel spreadsheets and they are uniquely designed for each based on their individual disciplines. For example, Ms. Palmer stated during the review conference that the BFET budget is a new budget and that the budgets were being developed in consultation with DSHS.

She points out the comprehensive record keeping systems she is responsible for developing and maintaining provide a variety of functions within the system including creating and revising budgets. She states she uses the information to analyze salaries and benefits.

In total, Ms. Palmer contends the FS 2 is the most appropriate classification for her position.

#### Summary of Pierce College's Reasoning

Pierce College asserts Ms. Palmer's position fits the FS 1 class as the majority of her duties are more technical in nature (i.e. reconciling accounts, monitoring expenditures) rather than identifying trends and expenditure projections and performing a variety of other complex and varied fiscal administrative support functions at the FS 2 level. Pierce College maintains Ms. Palmer does not analyze expenditures to project future budget needs nor does she provide this analysis for a fiscal operation.

Pierce College states Ms. Palmer performs fiscal support in the areas of budget maintenance and expenditure control a majority of her time. Ms. Palmer uses established Excel spreadsheets to record and track expenditures. She does not make decisions regarding how or where to spend money. Ms. Palmer does not establish or maintain a comprehensive fiscal recordkeeping system. She does not make budget/funding recommendations. Pierce College confirms she reconciles a high number of budgets but there is little diversity in the requirements.

Based on the overall duties and responsibilities assigned to Ms. Palmer's position, Pierce College believes the FS 1 classification is the proper allocation for her position.

### Comparison of Duties to 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. 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.

### Comparison of Duties to the Fiscal Specialist series

The Fiscal Specialist Class Series Concept states:

Provide administrative support to administrator or manager in the area of 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.

Ms. Palmer's position provides administrative fiscal management support to the Director of the Workforce Development department at Pierce College and should therefore be allocated to a class within the Fiscal Specialist series.

### Comparison of Duties to Fiscal Specialist 2

The Definition for Fiscal Specialist 2 (FSS2) states:

Perform complex technical fiscal analysis and financial reporting including analysis, planning, interpreting and review of a fiscal operation involving an overlap or combination of disciplines.

The Distinguishing Characteristics for this class state:

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 diverse 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.

Ms. Palmer's duties and responsibilities do not fully reach the requirements of this class of providing complex and varied technical fiscal analysis and financial reporting functions. Her duties do not involve the complexity and level of analysis, planning, interpreting and review of a fiscal operation involving an overlap or combination of disciplines as required by this class. The focus of her position, and the majority of her duties as a whole, involves providing technical fiscal support monitoring, maintaining and reconciling budgets for the Workforce unit.

For example, Ms. Palmer does not have responsibility for projecting, analyzing or developing budgets. Ms. Cable indicates in her comments that she retains responsibility for developing the unit's budgets and retains responsibility for projecting, developing, and distributing the various budgets.

Ms. Palmer supports the budget development process by creating and using Excel spreadsheets to record and track employee salaries and benefits and other expenditures. Ms. Palmer inputs information into an Excel spreadsheet and calculates employee salary and benefit information from information provided by her supervisor. This information is then used by Ms. Cable in the development of budgets during the grant writing process.

Ms. Palmer also monitors and maintains budgets throughout the fiscal year. She calculates salary and benefit percentage costs and prepares worksheets for invoicing those costs. However, she does not make decisions regarding how or where to spend money. She does not have responsibility for projecting or making department-level budget recommendations.

Ms. Palmer does not analyze expenditures to project future budget needs nor does she provide the level of analysis for a fiscal operation at the level anticipated by this class. The primary focus of Ms. Palmer's position is to accurately account for the grants and allocations that Workforce receives. Ms. Palmer develops and uses established spreadsheets to record and track budget information. While she notifies administrators of revenues, expenditures, and budget status, she does not make decisions regarding how or where to allocate or spend money.

In addition, although the examples of typical work identified in a class specification do not form the basis for an allocation, they lend support to the scope and level of work performed by that classification. The FS 2 typical work statements include the following:

- Forecast fiscal needs/commitments; develop long-term planning documents; participate in the planning of new programs by conducting analysis of unit needs and resources and making revenue projections;
- Consult with funding agencies to resolve problems and/or obtain approval for deviation from authorized procedures or expenditures;
- Prepare specialized reports; conduct special studies to research and/or justify fiscal requests/needs;
- 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;
- Select, develop, implement and/or modify manual or automated fiscal reporting/tracking systems to address specific unit needs;

Ms. Palmer's duties are not consistent with these statements. Ms. Palmer does not have responsibility for forecasting fiscal needs or developing long-term planning documents. She does not participate in the planning of new programs by conducting analysis of unit needs and resources and making revenue projections.

She does not prepare specialized reports at a level anticipated by this class. Ms. Palmer provided examples of budgeting and auditing-related information that were shared with the Business Office which is consistent with FS 1 level responsibility. Ms. Palmer does not have responsibility for conducting special studies to research and/or justify fiscal requests/needs.

She does not have responsibility for performing other work consistent with this class such as analyzing, modifying and recommending improvements in subsidiary and general fiscal recordkeeping systems. She is not required to apply knowledge of accounts and program relationships, data flow, audit trails and internal controls to design and implement financial data systems.

Ms. Palmer formulates, enters and edits budget figures in Excel spreadsheets for monitoring and maintaining information for multiple budgets; however the scope of this work does not reach this class of developing and maintaining multiple record-keeping and reporting systems to address specific unit needs.

While Ms. Palmer tracks and reports salary and benefits information, she does not have responsibility for evaluating and comparing unit program expenditures to actual performance with budgeted/planned objectives to research and determine causative factors in expenditure trends or formulate and recommend corrective action as part of the budgeting process for the Workforce department.

In total, her position does not reach the overall level of complexity required at the FS 2 level. Therefore, the FS 2 is not the best classification for the duties and responsibilities assigned to her position.

#### Comparison of duties to Fiscal Specialist 1

The Definition for Fiscal Specialist 1 states:

Provide fiscal support in areas such as budget maintenance, payroll, purchasing, travel, expenditure control and/or fiscal analysis.

The Distinguishing Characteristics state:

Under general supervision perform one or more fiscal administrative support functions for a department, research center or other organizational unit such as establishing and maintaining a comprehensive system for recording fiscal activity, coordinating purchasing functions and expenditure control, coordinating payroll/personnel recordkeeping functions, or maintaining revenue account records. Exercise independent judgment in interpreting and applying rules and regulations to resolve problems; independently advise principal investigators, staff and administrators regarding applicable policy and procedures; select/recommend alternative courses of action. Incumbents use established procedures in recording, summarizing and reporting fiscal activity.

Ms. Palmer's overall level of responsibility meets the Definition and Distinguishing Characteristics of this class. Ms. Palmer works under general supervision and independently provides budget maintenance fiscal support to the Workforce Development department.

She works under general supervision, performing fiscal administrative support functions for a department, including maintaining and recording budget fiscal activity which includes revenue and expenditure control. She exercises independent judgment in interpreting and applying rules and regulations to resolve problems. She independently advises staff and administrators regarding applicable budget fiscal policies and procedures. She uses established procedures in recording, summarizing and reporting fiscal activity related to departmental grants and contracts budgets.

As stated earlier, while typical work statements do not form the basis for an allocation, they lend support to the work envisioned within a classification. The FS 1 typical work statements include the following:

- Maintain and modify fiscal record keeping systems, databases, and spreadsheets; review fiscal records; identify trends; assist in formulating corrective action;
- Maintain a record keeping system for recording budget transactions; review budget reports, verify accuracy and take corrective action if necessary; reconcile budget status reports and prepare expenditure projections; notify appropriate individual of any projected or actual over- or under-expenditures;
- Prepare, compile and provide fiscal reports such as year end reports, budgetary reports, and auditing reports;
- Assist with the development of budgets for grant or program requests; may consult with funding agencies to resolve problems and interpret guidelines;

Ms. Palmer position's duties align with several typical work statements including maintaining and modifying fiscal record keeping databases and spreadsheets. Ms. Palmer maintains records for multiple budgets. She reviews information and assists in preparing data and providing information for budget reports. She verifies accuracy and recommends corrective action to administrators and managers if necessary. She reconciles budgets and prepares expenditure projections. She notifies appropriate budget office staff of any projected or actual over- or under-expenditures.

It is clear Ms. Palmer is a valued employee. A position's allocation, however, is not based on an evaluation of performance or an individual's ability to perform higher-level work. Rather, it is based on the majority of work assigned to a position. In this case, the Fiscal Specialist 1 classification best describes the overall scope of duties and responsibilities assigned to Ms. Palmer's position.

**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: Vicky Palmer  
Amanda Hacker, WPEA  
Deena Forsythe, Pierce College HR  
Lisa Skriletz, SHR

Enclosure: List of Exhibits

**VICKI PALMER v PIERCE COLLEGE**  
**ALLO-14-018**

A. Vicki Palmer Exhibits

1. State of WA Class Specification for Fiscal Specialist II (151F) page 1
2. Position Review Request Dated 12/12/132 ~ page 7
3. Position Review Request Supervisor Portion pages 8 ~10
4. Workforce Development Organizational Chart page 11
5. Letter from Human Resources denying request dated 2/10/14 page 12
6. Memorandum from HR Training and Employee Relations Manager date 2/10/14 pages13~17
7. Appeal Letter to HR Director Dated 2/19/14 page 18
8. Examples of developed budgets for grants and contracts and examples of applied knowledge of accounts and financial data systems. pages 19-65
  - a) BFET Budget
  - b) Framework Example
  - c) BFET Recovery Budget
  - d) Time and Effort Recap
  - e) BFET Salaries/Benefits Monthly Worksheet
  - f) BFET Quarterly Worksheet
  - g) Email from Director of Budget and Finance regarding budget development
  - h) Email from Director of Budget and Finance regarding revision
9. Examples of developed, implemented and modified automated fiscal reporting tracking systems to address specific needs. pages 66-137
  - a) 2013 / 2014 WRT Budget sample showing section report incorporated into the budget.
  - b) 2013 /2014 WRT Budget Showing Formulas
  - c) WorkFirst Budget
  - d) WorkFirst Performance Budget
  - e) Workforce Opportunity Grant Puyallup Budget
  - f) Workforce HEET Budget
10. Examples of aiding in planning by conducting analysis. Pages 138-149
  - a) Opportunity grant Analysis
  - b) WorkFirst Employee Analysis
11. Examples of research showing expenditure trends and recommendations. Pages 150-159
  - a) Employment Security invoicing and recommendations
  - b) Worker Retraining Projection
  - c) Budget Scenarios for Planning
  - d) Budget Scenarios for Time and Effort Percentages to aid in planning
12. Examples of preparing forms for Contracts and agreements. Pages 160- 166
  - a) WWEE Contract
  - b) Opportunity Reports

13. Examples of consulting with funding agencies to resolve problems. Pages 167-174
  - a) Working with WWEE regarding payments
14. Examples of creating specialized reports Pages 175-182
  - a) Comparison Reports
  - b) WorkFirst Survey for budget planning.
  - c) Third party Billing Report
15. Examples of evaluating programs through comparison of actual performance and budgeted objectives. Pages 183-185
  - a) Comparison Report and Findings

B. Pierce College Exhibits

1. Allocation Determination Letter and Analysis from Holly Gorski and Deena Forsythe (pages 1-6)
2. Position Review Request submitted by Vicky Palmer, 12/12/13 (pages 7-17)
3. Notes from Position Review Interview conducted by Deena Forsythe on 2/4/14 (pages 18-21)
4. State HR Class Specification for Fiscal Specialist 1
5. State HR Class Specification for Fiscal Specialist 2