



**STATE OF WASHINGTON  
OFFICE OF FINANCIAL MANAGEMENT**

STATE HUMAN RESOURCES DIVISION | DIRECTOR'S REVIEW PROGRAM  
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May 21, 2015

TO: Connie Goff,  
Director's Review Program Manager

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

SUBJECT: Imelda Moore v. Olympic College (Olympic)  
Allocation Review Request (ALLO-14-086)

**Director's Determination**

This position review was based on the work performed for the six-month period prior to February 25, 2014, the date Olympic Human Resources (Olympic HR) received Ms. Moore'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. Moore's assigned duties and responsibilities, I conclude her position is properly allocated to the Fiscal Specialist 1 (FS 1) classification.

**Background**

On February 25, 2014, Olympic HR received Ms. Moore's Position Review Request (PRR), asking that her position be reallocated from Fiscal Technician 3 to the Fiscal Specialist 2 (FS 2) classification. (Exhibit B-4)

By letter dated August 6, 2014, Olympic HR notified Ms. Moore that her position was being reallocated to the Fiscal Specialist 1 (FS 1) class (Exhibit B-1).

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

On April 14, 2015, I conducted a Director's review telephone conference with the parties. In attendance were Imelda Moore, Olympic; Luke Barbour, Staff Representative, WPEA; Jacquie Curry, Benefits Supervisor, Olympic, and Janell Whiteley, Director of Business Services, Olympic.

**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. Moore works in the Accounting Services unit located within the Administrative Services department at Olympic. Her immediate supervisor is Karen Mottner-Wikle, Director of Accounting Services; who in turn reports to Janell Whiteley, Director of Business Services.

#### Position Purpose

Ms. Moore's position supports the Accounting Services unit's centralized Accounts Payable function for the College. Ms. Moore's position is responsible for ensuring proper and timely payment to vendors and employees, and accurately recording expenditures while maintaining financial process controls. She also provides other general support to other areas of the Accounting Services unit and also assists the Director for special projects.

#### Major Job Duties

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

##### 25% Accounts Payable

- Verifies authenticity of OC's financial obligations such as invoices, vouchers, purchase orders, travel contracts and responsibility to analyze data and vendor management. Exercises judgment and independently plans and prioritizes work to meet deadlines and in-depth knowledge of regulations, tax laws and interpretation of regulations applies in my daily work.
- Review, verifies and process travel reimbursement for faculty and staff and ensuring compliance with Federal and State [laws].
- Creates and maintains spreadsheets tracking for utilities and copiers.

##### 40% Purchasing Card

JP Morgan Chase – Purchasing credit card. Reconciles, audits and uploads monthly transactions.

- Reconcile, upload and post monthly purchasing card transactions within deadline. Analyze and identifies AP spending patterns.
- Perform independent advanced technical duties to plan, organize, coordinates in the timely preparation of purchasing card. Establish priorities and assure timely, accurate and efficient purchasing card upload completion.

- Collaborates, makes recommendations to Director of Procurement pertain to credit card upload, reports, use tax and transactions.

10% Bookstore Payable

Processing invoices and prepares monthly payable report and maintains Bookstore Payables.

- Verify and processes invoices, reconciling vendor statements and prepares monthly payable report and maintaining and controlling Bookstore payables ledger.
- Prepares, analyzes, interprets, and reconciles information to achieve accurate and timely payment of invoices.
- Analyze chargeback and make recommendation to Director.
- Compiles daily Bookstore web daily sales report and creates fiscal spreadsheets.

5% Set Up vendor ACH payment via U.S. Bank electronically

- Understanding US Bank Singlepoint software.
- Sets up vendor ACH templates and enters sensitive information into Singlepoint and schedule payments, transmits and enters into FMS-BM 3002 or GA 1103 (Accounts Payable Screen or General Ledger screen).

5% 1099 Miscellaneous Filing & Reporting

- Prepares, analyzes monthly and annual 1099 MISC reports with knowledge of IRS rules and regulations.
- Develop fiscal/reports queries from an existing fiscal database.
- Extract required information, research and consolidate information for preparation of needed [sic] to complete and process records for 1099/1096 IRS filing.

5% Budget Transfers

- Reviews, reconciles, analyzes and researches accounting records of encumbrances, expenditures and account balances. Record Bookstore web sales and process interdepartmental duplicating and mailing charges, analyze and correct expenditure transfers.
- Assists with Month End and Fiscal Year End close out.
- Monitors encumbrance, investigates and requests outstanding invoices, liquidates all open encumbered purchase orders.
- Review and verifies FMS electronic daily reports.

2.5% Capital Projects and Public works

- Ensures complex capital projects and public works guidelines procedures, policies and laws are met with payment of capital project and public work invoices.

2.5% Prepares and File Combine Excise Tax Return

- Prepares, and File Combine Excise Tax Return and handles annual Reseller Permit renewal.
- Extract required information, research and consolidate information for preparation of needed [sic] to complete and process excise tax.

5% Other duties

Customer Services, special project, filing and train new Fiscal Tech 2 on accounts payable activities.

- Greets, confers and assists with students, staff, public community, etc. in person for the purpose of providing information.
- Assists and responds to general inquiries of staff, board members, auditors, vendors, etc. and provides information via interoffice correspondence, in internet-email, fax and telephone.
- Using set procedures, evaluates and resolves complaints by identifying issues, researching and applying solutions and informing customers (vendors, staff, etc.) of the results.
- Prepares and assists with public records requests.
- Maintains file financial records. Oversee accounts payable financial archives and coordinate college records retention based on retention/destruction guidelines.

Supervisor's Comments

Ms. Mottner-Wikle signed the Supervisor Portion of the PRR and disagrees with portions of Ms. Moore's description of her assigned duties. She indicates that Ms. Moore's duties involve performing detailed fiscal work, that she has independent decision making, and that her duties do not require a high level of risk but rather involve independently interpreting and applying rules and regulations for various travel situations. She also indicated that any general ledger entries or modification to systems or processes already in place needs her supervisor's approval before it is completed.

Ms. Whiteley provided detailed comments regarding Ms. Moore's duties which are included in exhibit B6. She states that Ms. Moore assumed additional duties when a previous supervisor retired. This includes handling the procurement card and the paperwork for capital projects which includes processing payments and handling multiple forms for project close out. In summary, Ms. Whiteley supports Ms. Moore in her request to reallocate her position outside of the Fiscal Technician 3 class.

Summary of Ms. Moore's Perspective

Ms. Moore's perspective is fully described in exhibit A-4. In summary, Ms. Moore asserts the following points:

- Her duties have increased and more responsibilities have been placed on her with the retirement of the previous supervisor. This includes the Capital Works, 1099 MISC/1096 IRS reporting, Combine Excise Taxes and Purchasing Card program upload activities.
- She exercises a high level of independence and decision making when uploading fiscal data, coordinating AP activities during closing, filing capital project completion and reporting excise taxes and 1090 MISC/1096 to the IRS.
- She performs all of the typical work described in the Fiscal Specialist 2 class

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

#### Summary of Olympic's Reasoning

Olympic asserts Ms. Moore's position fits the FS 1 class as the scope of her work, and the majority of her duties as a whole, are more technical in nature rather than performing a variety of complex and varied fiscal administrative support functions at the FS 2 level.

The College asserts Ms. Moore's duties fall within the FS 1. For example, she exercises independent judgment and provides fiscal support and solves problems regarding travel. Ms. Moore does not establish or maintain comprehensive fiscal recordkeeping systems. She does not make budget/funding recommendations.

She maintains accounts payable records and also allocates purchases to proper budget codes and categories and travel expenses, and she ensures compliance with state regulations. She also performs record keeping functions and identifies trends and formulates and implements corrective action.

Based on the overall duties and responsibilities assigned to Ms. Moore's position, Olympic 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.

#### Comparison of Duties to Fiscal Specialist 2

The Definition for Fiscal Specialist 2 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. Moore's duties and responsibilities do not involve the level of analysis, planning, interpreting and review of a fiscal operation involving an overlap or combination of disciplines as required by Definition of this class. In addition, her position does not meet the requirements of the Distinguishing Characteristics of performing a variety of complex and varied administrative support functions and coordinating diverse unit-wide fiscal support functions.

For example, Ms. Moore does not have responsibility for projecting, analyzing or developing budgets. Ms. Moore 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.

Further, 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:

- 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 requests; prepare appropriate forms for contracts and agreements; develop, recommend, and/or establish charge schedules for cost center and/or self-sustaining accounts; calculate depreciation and amortization of equipment;
- 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. Moore's position duties do not align with these statements. Ms. Moore 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. Moore 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. Moore does not have responsibility for developing and maintaining multiple record-keeping and reporting systems to address specific unit needs.

In total, her position does not reach the primary allocating requirements of the FS 2 class. 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. Moore's overall level of responsibility meets the Definition and Distinguishing Characteristics of this class.

For example, Ms. Moore works under general supervision. She independently provides accounts payable and related fiscal support activities for the Accounting Services unit. She maintains various purchasing and related records. She exercises independent judgment in interpreting and applying rules and regulations to resolve problems. She independently advises staff and administrators regarding applicable travel policies and procedures. She uses established procedures in recording, summarizing and reporting fiscal activity.

Although the typical work statements do not form the basis for an allocation, they lend support to the work envisioned within a classification. The following FS 1 typical work statements most closely align with Ms. Moore's duties and responsibilities:

- Maintain and modify fiscal record keeping systems, databases, and spreadsheets; review fiscal records; identify trends; assist in formulating corrective action;
- Maintain purchasing records and resolve problems; review, approve and allocate purchase to proper budget and category; ensure compliance with departmental, institutional and/or granting agency policies, rules and regulations;
- Maintain and process travel expense records; ensure compliance with state and institution regulations and procedures; allocate travel expenses to appropriate budgets;
- Prepare, compile and provide fiscal reports such as yearend reports, budgetary reports, and auditing reports;

The focus of Ms. Moore's position, and the majority of her duties as a whole, involves providing fiscal support for the Accounts payable and purchasing card payment functions of the College. This includes verifying the accuracy of financial obligations such as invoices, vouchers, purchase orders, and travel contracts. She reviews, verifies and processes travel reimbursement for faculty and staff and ensuring compliance with Federal and State laws. She allocates travel expenses to appropriate budgets.

Ms. Moore establishes vendor ACH templates and enters information into Singlepoint and schedules payments, transmits and enters into FMS-BM 3002 or GA 1103 (Accounts Payable Screen or General Ledger screen). She prepares, analyzes monthly and annual 1099 MISC reports requiring extensive knowledge of IRS rules and regulations. She also independently reviews, reconciles, analyzes and researches accounting records of encumbrances, expenditures and account balances. She follows capital project and public works guidelines, policies and procedures to ensure proper payment of capital project and public work contracts. While there is a degree of overlap in the work performed by Ms. Moore with respect to the scope of duties performed by the Fiscal Technician 3 class in providing more routine fiscal support using independent judgment in the interpretation and application of a variety of rules and procedures in specialized fiscal functions, that class does not address the overall level of fiscal analysis and interpreting performed by Ms. Moore as found in the Fiscal Specialist series.

In this case, given the level of analysis required by Ms. Moore to review, verify, and process travel and authorize payments; to make decisions related to purchasing card reviews/audits; and to provide advice to departments regarding travel questions and other related activities such as capital projects, her duties fall more appropriately within the FS I class specification.

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

The best fit concept is used when for lack of a better fit, the duties and responsibilities of a position do not encompass the full breadth of the duties and responsibilities described by the classification but the classification best describes the level, scope and diversity of the overall duties and responsibilities of the position. See for example, Salsberry v. Washington State Parks and Recreation Commission, PRB Case No. R-ALLO-06-013 (2007) and Allegrì v. Washington State University, PAB Case No. ALLO-96-0026 (1998).

For these reasons, the Fiscal Specialist 1 classification best describes the overall scope of duties and responsibilities assigned to Ms. Moore's position. Her position should remain allocated 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 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: Imelda Moore, Olympic  
Luke Barbour, WPEA  
Jacquie Curry, Olympic

Enclosure:

List of Exhibits

**IMELDA MOORE v OLYMPIC COLLEGE**

**ALLO-14-086**

List of Exhibits

**A. Imelda Moore Exhibits**

1. Director's Review Date-Stamped Copy
2. Human Resources Denial Letter
3. OFM Letter from Karen Wilcox
4. Employee's Statement Letter
5. Capital Projects Spreadsheets
6. Funding Approvals
7. Invoice Voucher #1
8. Change Order
9. E-mail Dated 9/23/14
10. DES Letter Dated 6/2/14
11. Performance Bond – Merchants Bonding Company
12. Certificate of Liability Insurance
13. Retainage Escrow Agreement
14. Invoice Voucher #2
15. L&I Prevailing Wage Section
16. Wayne's Roofing Payment Bond
17. Burton Construction Subcontractor
18. OC Bookstore – Sales Tax and Use Tax
19. OC – Sales Tax and Use Tax
20. IRS 2013
21. Credit Card Reconciliation
22. General Accounting Ledgers

**B. Olympic Exhibits**

1. Reallocation Notification completed by HR
2. The job description for Fiscal Specialist 1
3. Organizational Chart
4. Ms. Moore's Review Request received on February 25, 2014
5. Supervisor Portion of the Review Request Received on March 3, 2014

6. Supervisors Memorandum with recommendations of reallocation
7. Class Specification Comparison provided by the Supervisor Janell Whiteley
8. Class Specification for Fiscal Specialist 1
9. Class Specification for Fiscal Specialist 2
10. Class Specification for Fiscal Technician 3

**C. Director's Exhibits**

11. State HR Class Specification for Fiscal Specialist 1
12. State HR Classification Specification for Fiscal Specialist 2
13. State HR Class Specification for Fiscal Technician 3