



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

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

DATE: November 4, 2015

TO: Kristie Wilson  
Acting Rules and Appeals Manager

FROM: Lucy Macneil  
Director's Review Program Investigator

SUBJECT: Jerold Billings v Department of Labor & Industries (L&I)  
Allocation Review No. ALLO-14-098

### **Director's Determination**

This position review was based on the work performed for the six month period prior to July 8, 2014, the date L&I received a Position Review Request (PRR) from Jerold Billings. 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. Based on my review and analysis of Mr. Billings' assigned duties and responsibilities, I conclude his position is properly allocated to the Labor & Industries Auditor 5 (L&I Auditor 5) classification.

On July 8, 2014, L&I received a PRR submitted by Mr. Billings for his position requesting that his position be reallocated from L&I Auditor 5 to Financial Examiner 4 (FE 4).

L&I conducted a review and notified Mr. Billings on September 8, 2014, that his position was correctly allocated to the L&I Auditor 5 classification. (Exhibit B-1)

Mr. Billings submitted a request for review with OFM State Human Resources (HR) which was received on October 9, 2014. (Exhibit A-10)

On July 27, 2015, I conducted a review conference with the parties. Present for the conference were: Mr. Billings; Perry Gordon, WFSE; Vicki Kamin, L&I Classification & Compensation Coordinator; Tracy Winder, L&I Human Resources Consultant; and Roosevelt Currie, Firm Appeals Legal Manager.

### **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**

Mr. Billings is L&I Auditor 5 in the Fraud Prevention Labor Standards Department at L&I. He is located at the department's headquarters in Tumwater and reports to Mr. Curry.

In his PRR, Mr. Billings defined the purpose of his position as follows. (Exhibit B-2)

As the Lead Litigation Specialist, the incumbent exercises discretion, within assigned authority, in the resolution of requests for reconsideration and appeals of employer assessments occasioned by field audits, successor liability, prime contractor liability, personal liability for business tax debt, and such other matters as classifications and revocations. The incumbent acts as the Department's non-attorney representative in matters before the Board of Industrial Insurance Appeals, and aids the Assistant Attorney's General representing the Department in case preparation. Testifies as the department expert for audit, collections, and classification issues.

This position supports L&I's mission by providing due process to employers who disagree with the department's assessments for unpaid premiums, penalties and interest. The reconsideration and appeal processes ensure that (1) employers are providing workers' compensation coverage to their workers, (2) workers are covered for their work-related injuries, and (3) employers are paying their fair share of workers' compensation costs.

Mr. Billings described his major duties as follows. (Exhibit B-2)

40% Major Duty:

Conduct Reconsideration of Industrial Insurance Assessments based on Audits, estimated premiums, claim cost penalty assessments, and other assessments of a High dollar value, Revocation Orders, Stop work orders, Complex issues and or of Management interest.

Tasks include:

Reviewing department audit files, collection records, contacting firms or their representative including attorneys. Researching the Statutes, WAC, case law, department policies that apply to each case.

Reviews documentation, Attempt settlement through negotiation, drafting agreements. Prepare reports of examination reviews outlining findings deficiencies and corrections. Conduct interviews of firm principals, witnesses, and department staff. Consulting with auditors, audit supervisors, Revenue Agents, Collection supervisors, Audit Program Manager, Collections Program

Manager, Firm Appeals, Program Manager, Account managers on proposed actions to build consensus, promote consistency and maximize interprogram effectiveness.

30% Major Duty:

Assist Attorney General in defending the department orders on Appeal to the Board of Industrial Insurance Appeals, Superior Court, the Court of Appeals or the Supreme Court.

Tasks include:

Negotiating Settlements at Mediation conferences, drafting agreements, Coordinates Department witnesses, Legal research on the issues involved, reviewing motions drafted by AAG prior to filing with the Board, Testifying as the department expert on collections, audit and classification issues.

10% Major Duty:

Develop and present training to internal staff and outside groups. Field Technical questions from program staff and others.

Tasks include:

Creating training programs on a variety of topics using software tools (i.e. PowerPoint) Drafting the training script and slides, coordinating the venue, presenting the training, reviewing the evaluations, updating the training profile for the attendees.

10% Major Duty:

Prepare Monthly Program Statistical report for Manager.

Tasks include:

Designing reporting format in coordination with management, performing the Data extracts and statistical Analysis, preparing the monthly and mid monthly reports and ad hoc reports as requested.

10% Major Duty:

Other duties as assigned.

Mr. Billings disagrees with Ms. Kamin's determination that his position is correctly allocated as L&I Auditor 5. He believes his position should be allocated to the FE 4 classification.

### **Supervisor's Comments**

Mr. Curry agreed with Mr. Billings' description of the purpose of his position and his description of duties. He did not agree that Mr. Billings has lead responsibilities. (Exhibit B-2)

### **Summary of Employee's Perspective**

Mr. Billings is appealing the determination by L&I that his position is correctly allocated as L&I Auditor 5. He provided documentation showing that Mr. Curry refers to him as Lead Litigation Specialist in correspondence within the organization. During the review conference, he noted that L&I employs FE 4's elsewhere in the organization and he argues that "...an audit is an audit," meaning that the audit process is the same regardless of what is being examined.

### **Summary of L&I's Perspective**

During the review prior to making her determination, Ms. Kamin asked Mr. Billings to explain why he felt the FE 4 classification was the best fit and how his duties align with the Class Series Concept of the Financial Examiner series. According to Ms. Kamin, Mr. Billings noted that the 2014 Salary Survey supports a salary range equivalent to the Financial Examiner series for audit work. He also referred to the FE 4's employed elsewhere in the agency and argued that L&I audited regulated companies as defined in the FE class series. (Exhibit B-1)

Ms. Kamin responded to Mr. Billings' arguments in her determination letter. She stated that the intended use of the FE series:

"...applies to positions that 'audit' regulated entities for compliance with state and federal laws and for financial risk."

She went on to state:

L&I may audit regulated entities but those audits are performed to ensure fair and accurate employer reporting of Industrial Insurance premiums, not to ensure the solvency and operation of the financial institution or insurance company.

Regarding the presence of FE 4's elsewhere in L&I, Ms. Kamin noted that two FE 4's served as internal auditors for the organization as a whole to:

"...promote reputational safety by verifying that L&I operations safeguard assets, comply with laws, maintain data and system confidentiality, integrity and availability, achieve, organizational goals and use public resources efficiently."

A third FE 4 serves as L&I's Underwriting Officer. (Exhibit B-1)

During the review conference, Ms. Kamin acknowledged that L&I auditors, along with other classifications used in the organization, are paid at rates well below the average compensation for comparable work, as shown in Washington State's 2014 Total Compensation Survey.

## 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 Financial Examiner 4

The Class Series Concept for the Financial Examiner Series states: (Emphasis is in original)

The Financial Examiner is a professional series that performs examination and analysis of regulated entities in accordance with regulatory standards including safety and soundness of compliance with federal or state laws. Positions in this series may specialize in one or more of the following areas:

**Applications/Registrations or Analysis:** Incumbents analyze financial statements and materials from regulated entities or associated persons for charters, registrations, licenses, or exemptions from registration or amendments to existing charters, registrations, licenses or exemptions and compliance with regulatory standards.

**Examinations:** Generally incumbents perform site visits to regulated entities to evaluate adequacy of operational or management methods and conduct a risk analysis to determine compliance with regulatory standards.

**Enforcement:** Incumbents analyze, investigate, and prepare to take action against regulated entities for non-compliance with regulatory standards.

The term "regulated entities" includes:

1. Financial institutions, financial services companies or issuers;
2. Insurance companies, health service contractors, health maintenance organizations, MEWAs, holding company systems, agents, brokers, CGAs, MGAs, reinsurance companies, guarantee associations, and any other organization regulated pursuant to the Washington Insurance Code.

"Financial institution or financial services company or issuer" includes commercial banks, alien banks, trust companies and departments, savings banks, saving and loan associations, credit unions, credit union service organizations, consumer loan companies, mortgage brokers, escrow agents, check cashers, check sellers, securities, franchises, business opportunities, commodity investments, or other persons or entities regulated by the Department of Financial Institutions and the holding companies, subsidiaries, and other

affiliates of those entities.

The term "regulatory standards" encompasses safety and soundness; NAIC Accreditation Standards; standards adopted by the federal regulatory bodies or self-regulatory organizations; policies or guidelines adopted by organizations of state regulators of regulated entities or other state or federal law applicable to regulated entities.

Federal regulatory bodies means federal agencies adopting rules or standards application to regulated entities, including the Federal Deposit Insurance Corporation (FDIC), Federal Reserve Board, Comptroller of the Currency, Office of Thrift Supervision, National Credit Union Administration, United States Treasury Department, and Securities and Exchange Commission.

Self-Regulatory Institutions include the National Association of Securities Dealers and the New York Stock Exchange.

#### **COMPLEXITY**

Incumbents perform the analysis and examination of regulated entities involving numerous and difficult legal, technical, and factual issues regarding regulatory standards or compliance with law with some degree of complexity.

Complex work generally means:

1. work having a high degree of political sensitivity; or
2. work in which a mistake could have a high cost to the agency or to the public; or
3. work involving novel issues not adequately covered by existing written procedures or manuals and therefore, requiring the development of new techniques and work methods and the exercise of a high degree of judgment; or
4. work involving problem or troubled entities.

Factors suggesting that particular work is complex include:

1. the regulated entity that is the subject of the work:
  - a. is involved in broad range of financial and business activities;
  - b. is involved in one or more activities which involves higher than normal degree of risk and may be a nontraditional activity;
  - c. has a complex capital or organizational structure;
  - d. is nationally significant, as defined by the NAIC;

- e. has a large asset base; or
  - f. is regulated solely by the department.
2. the work includes
- a. analysis prepared in anticipation of hearing or trial and the financial examiner preparing the analysis may be required to testify as an expert witness presenting and defending his or her analysis;
  - b. making an assessment of the relative culpability of two or more targets for violation of law in a business enterprise consisting of businesses of several types over various periods of time;
  - c. requires separate analysis of the finances of particular components of the enterprise for particular periods of time in order to support theories of the case concerning the scheme or schemes employed, the knowledge of the various participants over time of those schemes, and the scope, object, and means of any conspiracies relating to the violations of law; or
  - d. analysis and assessment involving multiple subsidiaries or affiliates operating in different business segments such as financial institutions, insurance, securities brokerage or real estate;
  - e. is regulated solely by the department.

The Class Series Concept for Financial Examiners focuses on examination and analysis of entities to ensure safety or compliance with state and federal laws. Financial Examiners may specialize in analysis, examination or compliance. The complexity of the work performed by Financial Examiners is an important factor in defining the duties of Financial Examiners. The definition of complex work is spelled out in great detail.

Mr. Billings' work is focused on ensuring compliance with state law regarding Industrial Insurance Assessments. His work does not appear to meet the definition of complexity in the Class Series Concept for Financial Examiners.

#### **Comparison of Duties to Financial Examiner 4**

The definition of the Financial Examiner 4 classification states:

Positions plan, conduct, and lead the most complex examinations and/or financial analysis of regulated entities and/or independently conduct advanced comprehensive analysis or portions of an analysis of a regulated entity of any size or complexity.

The Distinguishing Characteristics for this class state:

Assignments that are the "most complex" include leading examinations/analysis of "nationally significant" regulated entities, as defined by the National Association of Insurance Commissioners (NAIC). Positions at the fourth level perform duties requiring expert knowledge of regulated entities with significant problems or troubles. Duties may involve financial and business activities that cross industry or regulatory frameworks, are politically sensitive, or involve issues not adequately covered by existing written procedures or manuals and require the development of new techniques and/or work methods.

Mr. Billings' audits are not limited to regulated entities with significant problems or troubles. His work is not politically sensitive and does not require the development of new techniques or work methods.

The Typical Work of this classification is identified as follows:

Conducts analysis of most complex financial institutions, service providers or issuers for safety and soundness, financial stability and/or compliance with applicable state and federal laws and industry standards; interprets and applies applicable laws, rules, and standards; conducts risk-focused examinations and develops strategies for assessing and controlling risks; detects weaknesses in policies and practices, business or strategic plans or internal controls; reviews for compliance with regulatory privacy provisions; analyzes sound lending criteria (for commercial, consumer, and real estate loans) and assesses adequacy of loan documentation; assesses compliance with marketing, disclosure and accounting issues related to the sale of non-deposit investment products; assesses the risk involved with merchant banking activities; reviews for compliance with mortgage industry regulations including Home Owners Protection Act; Fair Credit Reporting Act, and Real Estate Settlement Procedures Act; conducts off-site reviews, disciplinary reviews and background checks; reviews for interdivisional departmental issues; examines large, complex units for safety and soundness; examines debenture companies and high-risk applicants for compliance with state and federal statutes, and escrow companies involved in real estate financing and contract collections for safety and soundness and compliance; examines for compliance with sub-prime lending or payday lending guidelines, participation in SBA 7(a) Loan Guaranty Program, asset securitization and associated risks; assesses compliance with marketing, disclosure and accounting merchant banking activities;

Prepares reports of examinations reviews of application, or investigations outlining deficiencies, concerns and recommends solutions; discusses legal and/or procedural issues with affected parties; prepares accurate reports setting forth the results of financial record reconstruction and analysis; conducts effective interviews and interrogations and document that interview or interrogation covering relevant topics and dealing with opposing counsel; presents testimony (including expert testimony), documentary evidence and demonstrative evidence in a hearing or trial; initiates, negotiates and drafts regulatory actions (Memoranda of Understanding, Supervisory Agreements, Directives, Cease and Desist Orders and Enforcement Actions) and changes to

applications; works with other regulators in enforcement, examination, coordinated review of applications and joint projects with prosecutors and law enforcement on enforcement matters; conducts outreach or technical assistance sessions with registrants or potential registrants; provides technical assistance to regulated entities; participates in Coordinated Examination and Review Programs as a lead examiner; may act as Program Administrator for national or regional Coordinated Review Programs or, participate on national committees for planning, policy development and teaching or training purposes.

Performs statistical sampling; investigates for predatory lending practices, such as loan flipping, engaging in fraud or deception to conceal the loan obligation, etc.; analyzes complex fraudulent transactions or practices for violations (including market manipulation and excessive markups); conducts forensic accounting review or analysis of complex financial transactions; uses specialized software; develops examination software; analyzes computer systems for evidence of crime using computer forensics; conducts Information Systems and Technology exams; reviews electronic banking and other transactional web sites;

Assesses an institution's or issuer's quantity and trend of earnings and other factors that may affect the sustainability of earnings or ability to pay obligations; analyzes complex financial accounting data and reports; interprets financial ratio trends; examines and solves difficult financial problems; analyzes risks associated with off-balance sheet activities in financial institutions or issuers; assesses the current level and prospective sources of liquidity compared to funding needs and risk profile of the financial institution or issuer; evaluates the adequacy of an institution's capital compared to the risk structure or issuer's finance plan; reconstructs and analyzes various types of financial records; analyzes an institution or account's investment portfolio and investment strategies and assesses whether the portfolio meets appropriate objectives including safety and adequate control of risk; appraises investments and collateral; evaluates the adequacy of an institution's asset/liability management processes by analyzing the institution's exposure to changing interest rate environments; reviews hedging activities in financial institutions or financial service providers or issuers; evaluates Eurodollar transactions; evaluates the impact of a S Corp corporate structure on a financial institutions or financial services providers or issuers;

Works with Financial Examiners, Certified Public Accountants, Certified financial Examiners, Accredited Financial Examiners, and others;

Analyzes/examines most complex regulated entities and determines compliance with applicable laws, regulations, and standards including, but not limited to, financial compliance, investment compliance, audit failure, antitrust, security sale compliance, or "Ponzi" schemes on a state, national, and international level. Reads and reviews updated applicable laws, regulations, and standards using both text and computer-based sources to ensure analyses and

examinations are appropriately conducted. Interprets and applies applicable laws, rules, and standards;

Assesses analysis/examination risk, materiality, and other matters; assesses inherent risk that the susceptibility of an assertion (there are five – existence or occurrence, completeness, valuation or allocation, rights and obligations, and presentation and disclosures) contains a material misstatement that can be caused by three conditions – missing entry, erroneous entry, and the presence of entry that does not belong in the account; assesses control risk that a material misstatement will not be prevented or detected on a timely basis by the regulated entity's internal control; assesses risk management i.e., the ability of the regulated entity to identify and manage risk; assesses capital requirements i.e., the regulated entity's ability to determine its capital requirements to cover potential claims; assesses materiality; assesses and reviews prior analysis/examination report, file, stated management and accounting personnel qualifications, bios, priority rating, and current filing; assesses acceptable low, moderate, or high detection risk; incorporates risk assessment into the analysis/examination procedures;

Develops an overall analysis/examination plan and designs specific procedures and tests to be accomplished in order to achieve regulatory standards analysis/examination objectives and deadlines; determines the nature, scope, timing, and extent of financial analysis/examination procedures;

Determines, obtains/downloads, prepares and maintains necessary filings, documents, worksheets, and information from various database sources that are required to conduct the financial analysis/examination; creates, places, and maintains evidence documents about regulated entity into the files;

Analyzes/examines most complex regulated entities' filings, accounts, and documents containing financial information, correspondences, and articles of incorporation by laws, board minutes, and committee minutes, to assess and determine management effectiveness and regulated entity's financial condition and compliance;

Logs, compiles, and extracts data to create documents required to complete financial analysis/examinations;

Reads, analyzes, and examines filings, documents, and other information to assess most complex regulated entity's financial condition, statement assertions, and compliance with laws, regulations, and standards; prepares and completes checklists and/or additional analysis/examination procedures/programs; evaluates analysis/examination procedures, programs, and findings;

Writes analysis/examination reports for assigned regulated entities, including updating risk assessment, profile summary, and supervisory plan; documents information to support final determination and any resulting recommended action, including enforcement;

Meets with affected parties concerning legal and/or procedural problems;

Conducts interviews and interrogations; documents in memorandum;

Works with other regulators in enforcement, examination, analysis, coordinated review of application and joint projects with prosecutors and law enforcement matters;

Identifies material adverse findings; follows established procedures to communicate the finding including for most regulated entities not meeting capital, surplus, net worth, or RBC requirements etc.;

Follows established enforcement referral procedures for the transfer of evidence to relevant enforcement personnel for illegal or noncompliant activity;

Reports to supervisor analysis/examination status, financial condition and compliance, and findings for recommended changes or corrections to regulated entity practices;

Prepares special analyses/examination of regulated entities admitted to or applying for admission to do business in Washington State; registers regulated entities in compliance with applicable laws, regulations, and standards;

May supervise examiners;

Trains, instructs, mentors and provides performance feedback to financial examiners and other regulatory personnel;

Advises company officials and commissioner or director, through appropriate manager, of financial condition and compliance of regulated entity;

Assumes charge of examination of analysis functions during absence of section manager;

Performs advanced specialized analysis of any size regulated entity and complexity of one of following: financial analysis/examination work papers; information system controls; reinsurance; or investments;

Advises management on specialized examination status and writes detailed reports; provides technical support and leadership to multiple examinations by answering technical, policy, and compliance questions in these areas;

Performs other work as required.

Although examples of typical work do not form the basis for an allocation, they lend support to the work envisioned within a classification. The examples listed above involve examination and

analysis far more complex than the audit of Industrial Insurance assessments. The word "audit" only appears once in this class specification.

Mr. Billings does not examine entities for safety and soundness or to insure financial stability. His duties are focused on insuring that organizations meet their legal obligations regarding the payment of Industrial Insurance assessments as required by the State of Washington. His work does not rise to the level of work described by this classification.

### **Comparison of Duties to L&I Auditor 5 Classification**

The definition of L&I Auditor 5 states:

Supervises Labor and Industries Auditors encompassing one or multiple work groups whose responsibilities are to identify non-compliance employers and perform professional audits and educational services to increase compliance with the Industrial Insurance laws, rules, and regulations; **or** serves as a regional litigation specialist conducting Industrial Insurance protest reconsiderations covering classification, rates, collections, and audit determinations, and assists the Attorney General's Office in appeals before the Board of Industrial Insurance Appeals. The Litigation Specialist has settlement authority in cases reconsidered or appealed. (Emphasis added)

Mr. Billings serves as a litigation specialist conducting Industrial Insurance protest reconsiderations and assists the Attorney General's Office in appeals before the Board of Industrial Insurance Appeals. He has settlement authority in cases reconsidered or appealed.

There are no Distinguishing Characteristics for this classification.

The Typical Work of this classification is identified as follows:

Plans and coordinates with management, other supervisors, and multi-disciplined agency personnel to determine the direction of the audit program and effect its implementation;

Assists teams or individuals in goal setting and approves audit plan developed by subordinates;

Coaches auditors;

Interviews, recommends hiring and terminating, and evaluates work performance of subordinate auditors; initiates disciplinary action, and approves leave;

Analyzes, manages, and assigns audits; evaluates audit information for program development and management reports;

Disseminates current departmental information and coordinates policy procedure matters between management and audit staff;

Communicates with the business and labor communities regarding rights and responsibilities under the industrial insurance laws, and leads problem-solving activities;

Maintains standards of conduct and performance of the staff in accordance with departmental policy and personnel department regulations;

Conducts staff meetings with work groups to examine and evaluate audit programs;

Reviews audits to ensure consistent application of the laws, rules, and regulations;

Performs formal audit reconsiderations with the goal of reaching agreement with employers on audit results;

Leads in developing employer or provider education modules;

Develops education to individual employers or providers or in workshops;

Interprets RCWs, WACs, and department policies and consults with the field staff to ensure uniformity and program consistency;

Performs other work as required.

As a Regional Litigation Specialist:

Reviews, researches and analyzes protests from Industrial Insurance employer determinations, and attempts settlement through reconsideration or negotiation in appeals;

Assists the attorney general in preparation and defense of appeals;

Coordinates testimony of witnesses in appeal cases;

Testifies as an expert witness in appeals cases.

Mr. Billings serves as the Lead Litigation Specialist in the Fraud Prevention Labor Standards Department. His tasks as Litigation Specialist are clearly delineated in the Typical Work section of this classification. In addition, he develops and makes presentations to business and interprets RCWs, WACs and department policies.

I concur with Ms. Kamin's determination that Mr. Billings is correctly allocated to the L&I Auditor 5 classification. This is consistent with previous decisions by the Personnel Appeals Board (PAB), which establish precedent determining factors to be considered in determining the appropriate allocation.

In *Cerna v. Employment Security Dept.*, PAB No. ALLO-03-0014 (2003), the board stated that “[i]t is not intended for a more generic classification to be used to allocate a position where the duties and responsibilities of the position are more precisely described by a more specific classification.” [See also *Nance v. Eastern Washington University*, PAB No. 3769-A2 (1995)].

Based upon the review of Mr. Billings’ duties, and in accordance with *Cerna*, the Labor & Industries Auditor 5 classification best describes the level, scope and diversity of the overall duties and responsibilities of Mr. Billings’s position. Accordingly, his position is correctly allocated to the L&I Auditor 5 classification.

### **Appeal Rights**

RCW 41.06.170 governs the right to appeal. RCW 41.06.170(4) provides in relevant part, the following:

An employee incumbent in a position at the time of its allocation or reallocation, or the agency utilizing the position, may appeal the allocation or reallocation to the Washington personnel resources board. Notice of such appeal must be filed in writing within thirty days of the action from which appeal is taken.

The mailing address for the Personnel Resources Board (PRB) is P.O. Box 40911, Olympia, Washington, 98504-0911. The PRB Office is located on the 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.

List of Exhibits

A. Jerold Billings Exhibits

1. Roosevelt e-mail Lead
2. DirecTV
3. Bill Analysis
4. Legislative changes
5. Misc. Training
6. Bear Appointment email
7. Taxi Briefing email
8. Appeals data collection billings
9. Reports Directors Compromise
10. Director's review request received October 9, 2014
11. Organizational charts for the Director's Office, 7-23-15

B. L&I Exhibits

1. Allocation Determination Letter, 9-8-2014
2. Position Review Request, 7-8-2014
3. Current Position Description Form #2881S, 8-12-2014
4. Prior Position Description Form #2881, 2-1-2005
5. Organizational Charts
6. HRC analysis and recommendation
7. L&I Auditor 5 Class Specification
8. Financial Examiner 1 Class Specification
9. Financial Examiner 4 Class Specification
10. Coworker's Position Description #4293, L&I Auditor 5 (Guichon)
11. Coworker's Position Description #2319, L&I Auditor 5 (Eidenbom)
12. Coworker's Position Description #0937, L&I Auditor 5 (Merson)
13. Coworker's Position Description #2034, L&I Auditor 5 (Snyder)
14. Coworker's Position Description #0953, L&I Auditor 5 (Vacant)
15. PDF reviewed for comparison #3198, Financial Examiner 4 (Hornback)
16. PDF reviewed for comparison #4447, Financial Examiner 4(Dorow)

C. Class Specifications

1. L&I Auditor 5
2. Financial Examiner Class Series Concept
3. Financial Examiner 4