



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

December 23, 2015

TO: Kristie Wilson, PHR
Acting Rules and Appeals Manager

FROM: Cherie L. Willhide, SPHR
Director's Review Investigator

SUBJECT: Tran Phan v. Employment Security Department (ESD)
Allocation Review Request ALLO-15-081

Director's Determination

On August 28, 2015, the Director's Review Program received Ms. Phan's request for an appeal of ESD's allocation determination. A Director's Review hearing was held with all parties on December 15, 2015. The position review was based on the work performed for the six-month period prior to June 9, 2015, the date Ms. Phan submitted her position review request to ESD's Human Resources Division.

As the Director's designee, I carefully considered all of the documentation in the file, including the exhibits discussed during the Director's review conference and the verbal comments provided by the parties. Based on my review and analysis of Ms. Phan's assigned duties and responsibilities, I conclude her position is properly allocated to the Fiscal Analyst 2 classification.

Background

On June 9, 2015, ESD Human Resources (ESD-HR) received Ms. Phan's Position Review Request form, requesting reallocation of her position from a Fiscal Analyst 2 (FA-2) to Fiscal Analyst 3 (FA-3) classification (Exhibit B-2).

On June 22, 2015, ESD Human Resources (ESD-HR) received the supervisor portion of the Position Review Request form from Ms. Phan's supervisor, Ms. Kim Anensen. (Exhibit B-3).

ESD-HR, conducted a position review and by letter dated July 30, 2015, indicated that the Fiscal Analyst 2 classification best described the duties and responsibilities of Ms. Phan's position. (Exhibit B-1).

On August 28, 2015, Office of Financial Management (OFM) State Human Resources received Ms. Phan's request for a Director's review of ESD's allocation determination (Exhibit A-1).

On December 15, 2015, I conducted a Director's review conference with Tran Phan (ESD), Rita Lingle, Human Resources Consultant (ESD) and Sandi LaPalm, Deputy Assistant Commissioner, Human Resources (ESD).

Summary of Ms. Phan's Perspective

Ms. Phan asserts the majority of her duties meet the requirements of the FA-3 classification. She believes the responsibilities involved in the monitoring, auditing and review of field orders and contracts, the processing of vendor payments, as well as the processing of all court documents fit within the FA-3 classification. Ms. Phan states that since the retirement of her previous supervisor, she has assumed many additional duties. Ms. Phan also questioned why other FA-2's within her section were reallocated to the FA-3 classification but her request for reallocation was denied.

Summary of ESD's Reasoning

ESD stated that they recognize Ms. Phan's hard work and acknowledge her work is very important. However, ESD asserts that the work that Ms. Phan performs does not have the scope or level of responsibility required by the FA-3 class. ESD asserts that the primary focus of Ms. Phan's position is to perform routine day-to-day fiscal analysis and processing of vendor payments. ESD further states that Ms. Phan performs her work independently, and under general supervision, but the work performed does not rise to the level of the FA-3 classification. ESD asserts Ms. Phan's duties and responsibilities are consistent with the FA-2 class.

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. Phan conducts fiscal analysis and processes vendor payments for the Employment Security Department, ensuring that payments are processed timely and accurately in order to meet ESD's financial obligations. Ms. Phan's major job duties and responsibilities are summarized from the Position Review Request Employee Portion as follows (Exhibit B-2).

35% - Field Order – ITBI Purchase Request

Monitor field orders; review all invoices making sure all invoices are processed to 30-day prompt payment requirements. Maintain, audit and correct code charge to pay most ESD's field orders. Completed work is periodically reviewed. Position requires regular contact with others, including customers, and professional-level staff. Contact is mainly to advise others or to resolve issues.

30% - Benefit Payment Control (BPC), Trade Readjustment Act (TRA), Trade Adjustment Act (TAA), Office Support Enforcement (OSE) and Internal Revenue Service (IRS) batches

Tasks include: Daily work process, analyze and pay batches for BPC. Review TRA, TAA, OSE and IRS documentation and data entry to ensure accuracy. Respond to questions and review timely. Manage all client issues. Complete work is accurate and on time.

10% - Rent Maintenance, Trip Ticket Airfare

Task include: Analyze and review all the rental and maintenance and verify AFRS against the documentation to ensure information is correct. Fix all errors.

Responsible to identify travel agent charges and miscellaneous credit, cancel flight before issuing the US Bank payment to ensure it is complete. Monitor and review trip ticket for every transaction. Contact or email travel coordinator for the appropriate traveler or master index code.

10% - Water Payments and RSA Contract

Tasks include: Process, review and pay all water billing. Review and pay most contract payments and verify sub objects RSA codes are correct. Enter information into Excel spreadsheet for date summaries and analysis. Contact for water billing overcharges and billing that includes an interest charge penalty. Follow guidelines and accepted practices. Uses independent judgement to assess needs, solve problems and plan complete work.

10% - Court Costs

Analyze and review complex fiscal data and supporting documentation regarding court documents, auditor, court clerks and sheriffs. Records the vendor number, codes appropriately and ensure payment has not been previously paid.

5% - Other duties as assigned

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 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.

Ms. Phan'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. Ms. Phan's is responsible for conducting all assigned fiscal accounting duties in accordance with GAAP for ESD. Ms. Phan is also responsible for ensuring payments are charged to the correct accounts and sub-accounts, and she monitors contracts to ensure all payments are within contractual guidelines.

It is my finding that of the available classes in the class plan, on a best fit basis, Ms. Phan's position falls within the overall scope of the Fiscal Analyst class series.

Comparison of Duties to the Fiscal Analyst 3 classification:

The definition for FA-3 reads as follows:

This is the senior, specialist or lead worker level of the series. Lead worker positions lead fiscal related professional staff conducting financial reviews and analysis of fiscal data, grants or contracts in accordance with Generally Accepted Accounting Principles [GAAP]. 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.

The OFM State Human Resources Glossary of Classification Terms describes **senior level** work as the following:

The performance of work requiring the consistent application of advanced knowledge and requiring a skilled and experienced practitioner to function independently. Senior level work includes devising methods and processes to resolve complex or difficult issues that have broad potential impact. These issues typically involve competing interests, multiple clients, conflicting rules or practices, a range of possible solutions, or other elements that contribute to the complexity. The senior level has full authority to plan, prioritize, and handle all duties within an assigned area of responsibility. Senior level employees require little supervision and their work is not typically checked by others.

While a portion of Ms. Phan's position involves application of advanced knowledge and the ability to function independently, the majority of Ms. Phan's work does not meet the FA-3 definition. For example, Ms. Phan is not assigned lead worker responsibilities. She does not develop revenue projections or conduct any budget or expenditure forecasting. Ms. Phan's position is not assigned to independently plan, coordinate and conduct fiscal, grants or contractual reviews.

Therefore, the FA-3 classification is not the appropriate allocation for Ms. Phan's position.

Comparison of Duties to the Fiscal Analyst 2 classification:

The definition for FA-2 reads as follows:

This is the journey, occupational or working level of the series. Positions work independently under general supervision within their area of responsibility. Positions can perform general or specialized fiscal duties in a wide variety of financial areas including accounting, contracts, grants, or other financial review work for a state agency. Positions may also assist with the implementation and operation of cash flow, cash management or investment programs.

The OFM State Human Resources Glossary of Classification Terms describes the following terms:

Journey-level – Fully competent and qualified in all aspects of a body of work and given broad/general guidance, can complete work assignments to standard under minimal supervision. Also referred to as the *working* or *fully qualified* occupational level.

General supervision – Recurring assignments are carried out within established guidelines without specific instruction. Deviation from normal policies, procedures, and work methods requires supervisory approval, and supervisory guidance is provided in new or unusual situations. The employee's work is periodically reviewed to verify compliance with policies and procedures.

These definitions of work are consistent with the duties Ms. Phan performs.

For example, Ms. Phan is responsible for auditing, analyzing and paying all vendor payments. She reviews all batches to ensure correct payment and that payment is coded to the appropriate cost code. She codes water payments and janitorial payments and ensures they contain the correct signatures for payment. She ensures items from field orders have been received prior to making payment. When invoices cover multiple fiscal years, Ms. Phan works with the appropriate parties to get the correct cost codes to ensure fiscal year cost information is correct. Ms. Phan also processes the monthly copier and postage payments, analyzes cost and codes payments to the correct funding source to ensure costs are coded to the correct department. Ms. Phan performs her duties independently, within established guidelines and without specific instruction. In total, when considering the overall scope of duties and the level of supervision and decision-making Ms. Phan exercises in her position, the FA-2 class provides a better fit.

The Personnel Resources Board has previously determined that 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. *Dudley v. Dept. of Labor and Industries*, PRB Case No. R-ALLO-07-007 (2007).

During the Director's review hearing, Ms. Phan discussed her feeling that other staff within her work unit are performing the same duties as she is assigned, but have been reallocated to FA-3. In *Byrnes v Dept.'s of Personnel and Corrections* PRB No. R-ALLO-06-005 (2006) the Board held that '[w]hile a comparison of one position to another similar position may be useful in

gaining a better understanding of the duties performed and the level of responsibility assigned to an incumbent, allocation of a position must be based on the overall duties and responsibilities assigned to an individual position compared to the existing classifications. The allocations or misallocation of a similar position is not a determining factor in the appropriate allocation of a position. Citing to Flahaut v. Dept.'s of Personnel and Labor and Industries, PAB No. ALLO-96-0009 (1996)

A position's allocation 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 and how that work best aligns with the available job classes. Overall, the scope of duties and level of responsibility assigned to Ms. Phan's position best fit the Fiscal Analyst 2 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 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.

cc: Tran Phan, ESD
Sandi LaPalm, ESD HR

Enclosure: List of Exhibits

A. Tran Phan Exhibits

1. Allocation ALLO-15-081 received August 28, 2015
2. Position Review – Tran's duties before and after Ketsy retired
3. Position Review – Supervisor requested Postage Manual
4. Current Position with Vendor Pay Description August 2015
5. Work Field Order of Ketsy – not Ricoh's Field Order
6. FA3 – Daily Cash Receipts
7. FA3 – Complex analysis multi sub accounting of expenditures
8. FA3 – Analyzes and responds to questions with fiscal administrative
9. FA3 – Analyzes complex financial, statistical and determines data
10. FA3 – Prepares statements supporting financial reports
11. FA3 – Performs activities in an accounts payable and receivable

B. ESD Exhibits

1. Allocation determination letter dated July 30, 2015
2. Position Review Request – Employee Portion
3. Position Review Request – Supervisor Portion
4. Current Position Description with org chart
5. Fiscal Analyst 2 classification specification
6. Fiscal Analyst 3 classification specification

C. Class Specifications

1. Fiscal Analyst 2
2. Fiscal Analyst 3