

BEFORE THE PERSONNEL RESOURCES BOARD

STATE OF WASHINGTON

LAURIE DE IESO,

Appellant,

vs.

DEPARTMENT OF LABOR AND  
INDUSTRIES,

Respondent.

CASE NO. R-ALLO-06-008

ORDER OF THE BOARD  
FOLLOWING HEARING ON  
EXCEPTIONS TO THE  
DETERMINATION OF THE DIRECTOR

**Hearing on Exceptions.** This appeal came on for hearing before the Personnel Resources Board, MARSHA TADANO LONG, Vice Chair, and LARRY GOODMAN, Member, on Appellant's exceptions to the director's determination dated March 31, 2006. The hearing was held at the office of the Personnel Resources Board in Olympia, Washington, on August 24, 2006.

**Appearances.** Appellant Laurie De Ieso was present and was represented by Herman Gilman, Senior Field Representative for the Washington Federation of State Employees. Department of Labor and Industries (L&I) was represented Sandra Riggle, Human Resource Consultant. Ms. Riggle was assisted by Carl Hammersburg, Fraud Prevention and Compliance Manager.

**Background.** Appellant was allocated to the class of Revenue Officer (RO) 2. She requested reallocation of her position by submitting a classification questionnaire to L&I's human resource office. Appellant signed the CQ on July 22, 2004, and requested that her position be reallocated to the RO 3 classification.

Patricia Flaherty, Human Resource Consultant for L&I Region 1, reviewed Appellant's request and conducted a desk audit of her position. Ms. Flaherty did not have authority to approve a reallocation of Appellant's position. However, by undated memo, Ms. Flaherty recommended that Ms. De Ieso's position be reallocated to the RO 3 classification. Ms. Flaherty determined

1 that Appellant performed duties included in options 2, 4, and 7 of the distinguishing  
2 characteristics of the RO 3 classification.

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4 Sandra Riggle, who at the time was the Acting Human Resource Field Manager, reviewed  
5 Appellant's request, Ms. Flaherty's recommendation and considered information provided by  
6 management. By letter dated November 2, 2005, Ms. Riggle determined that Appellant's  
7 position was properly allocated to the RO 2 classification.  
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10 On November 30, 2005, Appellant appealed L&I's decision to the Director of the Department of  
11 Personnel. On February 13, 2006, the Directors' designee, Paul Peterson, conducted a review of  
12 Appellant's request. Following the review, Mr. Peterson requested clarifying information from  
13 Respondent. On March 7, 2006, Respondent provided the information. By letter dated March  
14 31, 2006, Mr. Peterson determined that Appellant's position was properly allocated to the RO 2  
15 classification. Mr. Peterson issued his determination prior to receiving Appellant's response to  
16 the additional information provided by Respondent.  
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19 On April 27, 2006, Appellant filed exceptions to Mr. Peterson's determination. Appellant's  
20 exceptions are the subject of this proceeding.  
21

22 Appellant works in Region 1 of L&I where she, and other staff, are responsible for collection of  
23 delinquent Industrial Insurance premiums (liabilities) owed to the Department. Appellant is  
24 assigned specific firms based on zip code, not complexity. Some of Appellant's assigned firms  
25 include high dollar amounts, successorships, bond actions, revocation and seizures. In performing  
26 her duties, Appellant contacts the Department of Revenue and Employment Security Department to  
27 share information utilizing the Unified Business Identifier (UBI) for her assigned firms. In addition,  
28 these departments contact Appellant to share information utilizing the Unified Business Identifier  
29 (UBI) for the firms assigned to Appellant. If Appellant learns of an unregistered firm, she refers the

1 matter to the Audit Program for investigation and a determination of the amount of taxes owed. She  
2 also refers underpaying or underreporting firms to the Audit Program unless she has the data she  
3 needs to assess the taxes owed.  
4

5 **Summary of Appellant's Arguments.** Appellant's letter of exceptions discusses 13 points of  
6 exception. In summary, Appellant argues that the Director's designee failed to allocate her position  
7 appropriately using the best fit criteria L&I had previously applied to similar positions. Appellant  
8 contends that lacking written policies on the use of RO classifications at L&I, the department should  
9 not be allowed to change its allocating practices for Appellant's position. Appellant also argues that  
10 the Director's designee erred when he failed to allow her an opportunity to respond to the additional  
11 information submitted by Respondent.  
12

13  
14 Appellant asserts that her assigned duties and responsibilities fit within options 2, 4, and 7 of the  
15 distinguishing characteristics of the RO 3 classification. She contends that she identifies  
16 unregistered accounts (option 2); that the examples of work she provided clearly show that 54% of  
17 the firms she is assigned meet the minimum \$3000 per month liability criteria found in option 4; and  
18 that she coordinates UBI information with the Department of Revenue and Employment Security  
19 Department and is the designated area contact for her assigned firms (option 7).  
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21  
22 Appellant contends that based on the errors committed by the Director's designee and based on the  
23 duties and level of responsibilities she performs within her assigned area, her position should be  
24 reallocated to the RO 3 classification.  
25

26 **Summary of Respondent's Arguments.** Respondent asserts that although the agency does not  
27 have written policies or agreements on the use of the RO classifications at L&I, the department  
28 consistently applies the criteria in the classifications in making determinations as to the proper  
29 allocation of positions. Respondent argues that there is no compelling evidence to establish that the

1 Director's designee erred or that Appellant's position should be reallocated to the RO 3  
2 classification.

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4 Respondent contends that Appellant identifies unregistered accounts, but she does not investigate  
5 them, rather she refers unregistered accounts to the Audit Program for investigation (option 2).  
6 Respondent asserts that a thorough review of the firms assigned to Appellant showed that only  
7 12.7% of firms she is assigned could be considered complex and consistently meeting the minimum  
8 \$3000 per month liability criteria found in option 4. Respondent argues that Appellant does not  
9 coordinate UBI information with the Department of Revenue and Employment Security Department,  
10 but rather she contacts them and they contact her to share information. Respondent asserts that  
11 responsibility for oversight and coordination of the UBI system rests with the UBI Board (option 7).  
12 Respondent argues that the majority of Appellant's duties and responsibilities best fit the RO 2  
13 classification and her position is properly allocated.  
14

15  
16 **Primary Issue.** Whether the director's determination that Appellant's position is properly allocated  
17 to the Revenue Officer 2 classification should be affirmed.  
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20 **Relevant Classifications.** Revenue Officer 2, class code 15040; and Revenue Officer 3, class code  
21 15060.  
22

23 **Decision of the Board.** The Board is concerned about the administrative errors and omissions that  
24 Appellant asserts occurred during the Director's review process. Respondent did not disagree with  
25 Appellant's assertions. However, based on the evidence and arguments of the parties on Appellant's  
26 exceptions, these do not constitute grounds to grant a reallocation of Appellant's position. The  
27 record provided to the Board from the Department of Personnel along with the arguments of the  
28 parties on Appellant's exceptions provide ample information for this Board to make an informed and  
29 fair decision regardless of any omissions or errors occurring during the Director's review process.

1  
2 The Board is also concerned that Respondent was unable to produce any allocating criteria used by  
3 L&I for the RO classifications. The parties agree that the RO classifications were intended to be  
4 used as agency unique classes for the Department of Revenue. When an agency is “borrowing”  
5 another agency’s unique classifications, good personnel practice would include the use of clear  
6 written criteria for the application of the classes within the borrowing agency. However, we find no  
7 persuasive evidence in this case that L&I failed to allocate positions to the RO classifications in a  
8 consistent manner.  
9

10  
11 The purpose of a position review is to determine which classification best describes the overall  
12 duties and responsibilities of a position. A position review is neither a measurement of the volume  
13 of work performed, nor an evaluation of the expertise with which that work is performed. Also, a  
14 position review is not a comparison of work performed by employees in similar positions. A  
15 position review is a comparison of the duties and responsibilities of a particular position to the  
16 available classification specification. This review results in a determination of the class that best  
17 describes the overall duties and responsibilities of the position. Liddle-Stamper v. Washington State  
18 University, PAB Case No. 3722-A2 (1994).  
19

20  
21 Respondent acknowledges that the RO classifications are not the best descriptors of the duties and  
22 responsibilities performed by Appellant and others at L&I. However, these classes are being used  
23 on a best fit basis. In determining the best fit, the Board must look at the overall duties and  
24 responsibilities assigned to a position and determine which classification best describes the scope  
25 and breadth of the majority of those duties and responsibilities.  
26

27 The definition for RO 3 states: “[s]erves as a Senior Revenue Officer in a field office or at  
28 headquarters, conducting the most complex tax collections or investigations.”  
29

1 The distinguishing characteristics state in relevant part:

2 A Revenue Officer 3, as a Senior Revenue Officer, is identified by assignment to two  
3 or more of the following functions a majority of the time: . . . (2) Identifies and  
4 investigates unregistered accounts and assesses evaded or avoided taxes. . (4)  
5 Manages the most complex and higher dollar volume accounts to include a minimum  
6 dollar liability of \$3,000 or more a month or investigation and documentation for  
7 criminal prosecution. . . (7) Coordinates Unified Business Identifier (UBI) and  
8 technical program information with local government, State and Federal agencies  
9 and serves as designated area contact to increase effectiveness of collection activity.

10 Appellant's position does not meet the scope of the definition for the RO 3 classification. Appellant  
11 performs complex tax assessments only occasionally and she does not conduct investigations.  
12 Neither complex tax assessments nor investigations comprise a majority of Appellant's assigned  
13 duties and responsibilities.

14 Appellant's position does not fit the distinguishing characteristics of the RO 3 classification.  
15 Appellant identifies unregistered accounts which may require her to access and gather information  
16 from a number of sources such as the Department of Revenue, Employment Security Department,  
17 other firms or contractor or other L&I staff, but she does not investigate the account. Rather she  
18 forwards these accounts to the auditors for investigation. Appellant occasionally performs duties  
19 that fall within option of 4; however, these duties do not constitute a majority of her work.  
20 Appellant utilizes UBI in accessing and sharing information with other entities, but she is not  
21 responsible for coordinating information with other agencies. She is the contact for the firms  
22 assigned to her, but she is not designated as the area contact. The majority of Appellant's overall  
23 duties and responsibilities do not meet the scope or breadth of the RO 3 classification.  
24

25  
26 The definition for RO 2 states: "[p]erforms all but the most complex revenue collections."  
27

28 The distinguishing characteristics state:  
29

Positions allocated at this level perform all tax collections within an assigned district except for collections involving receiverships, bankruptcies and probates. Incumbents are assigned to a district but may occasionally conduct collections or perform raids, seizures, or surveillance in other districts or out of state. Assignments within their districts are not screened by supervisors and Revenue Officers 2 are not assigned full-time supervisory responsibility.

While some of Appellant's duties and responsibilities fall outside of the RO 2 classification, the majority fit within the definition and distinguishing characteristics of the RO 2. Appellant performs some complex tax collections but the majority of her assignments are not complex. She performs tax collections for firms within her assigned zip code. While there is no evidence that Appellant performs raids, seizures or surveillance, these duties would be performed only occasionally at this level. In addition, Appellant's classification questionnaire shows that her work is checked on a spot check basis so she works independently and she does not have supervisory responsibility for others. Therefore, on a best fit basis, Appellant's position is properly allocated to the RO 2 classification.

#### **V. ORDER**

NOW, THEREFORE, IT IS HEREBY ORDERED that the appeal on exceptions by Laurie De Ieso is denied and the Director's determination dated March 31, 2006 is affirmed and adopted.

DATED this \_\_\_\_ day of \_\_\_\_\_, 2006.

WASHINGTON PERSONNEL RESOURCES BOARD

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MARSHA TADANO LONG, Vice-Chair

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LARRY GOODMAN, Member