

**COMMONWEALTH OF MASSACHUSETTS**

SUFFOLK, SS.

**CIVIL SERVICE COMMISSION**

One Ashburton Place: Room 503  
Boston, MA 02108  
(617) 727-2293

PAMELA KELLS,  
*Appellant*

v.

C-07-388

UNIVERSITY OF MASSACHUSETTS  
AT AMHERST,  
*Respondent*

Appellant's Attorney:

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Massachusetts Teachers Association  
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Respondent's Representative:

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Commissioner:

Christopher C. Bowman

**DECISION**

Pursuant to the provisions of G.L. c. 30, s. 49, the Appellant, Pamela Kells (hereafter "Appellant" or "Kells"), is appealing the August 22, 2007 decision of the Human Resources Division (HRD) denying her request for reclassification from the position of

Clerk IV to the position of Accountant I. The appeal was timely filed and a hearing was held on February 5, 2008 at the offices of the Civil Service Commission. One tape made of the hearing.

**FINDINGS OF FACT:**

Fourteen (14) exhibits were entered into evidence at the hearing. Based on the documents submitted into evidence and the testimony of:

For the Appointing Authority:

- Tetna, Classification Analyst, UMASS Amherst;
- Margaret A. March, Classification Coordinator; UMASS Amherst;

For the Appellant:

- Pamela Kells, Appellant;

I make the following findings of fact:

1. Pamela Kells is employed and classified as a Clerk IV in the Department of Art at the University of Massachusetts at Amherst (hereafter “University”, “UMASS Amherst” or Appointing Authority). (Stipulated Fact) During the most recent fiscal year, the Appellant received ratings of “good” or “above standard” for all duties performed in her current position in the Department of Art. (Exhibit 14)
2. Kells has been employed full-time by the University since October 26, 1976.  
(Stipulated Fact) She attended Fields College for two years and received a certificate in business. (Testimony of Appellant)
3. On or about January 9, 2006, the Appellant appealed her classification as Clerk IV to the University’s Division of Human Resources, requesting that she be classified as an Accountant I. (Stipulated Fact)

4. On or about October 25, 2006, the Appellant received a “Non-Management Appeal Audit Report Form,” finding that she was properly classified. The report found that:

The appellant reconciles financial statements and produces monthly and various other requested financial reports for all faculty coordinators, the Herter Gallery Director & the Art History Department. She also produces financial records and reports for the College of Humanities and Fine Arts Chief Budget Officer as requested. The records and reports generated by the appellant are based on bookkeeping responsibilities rather than on the financial analysis expected by employees classified by the Commonwealth’s Classification Specification for the Accountant Series. No change in classification is recommended at this time.  
(Stipulated Fact)

5. On or about December 7, 2006, the Appellant appealed the recommendation that she was properly classified to the University’s Division of Human Resources. (Stipulated Fact)
6. On or about May 29, 2007, the University’s Division of Human Resources determined that Kells was properly classified as a Clerk IV. (Stipulated Fact)
7. On or about August 1, 2007, Kells timely appealed the University’s denial of the Clerk IV classification to the state’s Human Resources Division (“HRD”). (Stipulated Fact)
8. On or about August 22, 2007, HRD denied Kells’s appeal of her classification to that agency. (Stipulated Fact)
9. On or about September 27, 2007, Kells timely appealed HRD’s denial of the reclassification to the Accountant I title to the Civil Service Commission. (Stipulated Fact)

10. The Classification Specification issued in 1987 states that a Clerk IV is “the first-level supervisory job in this series or, based on assignment, may be the second-level supervisory job in this series”. (Exhibit 2)
11. According to the above-referenced Classification Specification, employees classified as a Clerk IV are expected to:
- 1) Explain provisions and contents of various documents or programs including effective rates, options, eligibility, benefits, etc. to employees and others;
  - 2) Interview applicants for clerical positions and make recommendations to superiors; and
  - 3) Prepare and/or process personnel actions such as promotions, appointments, demotions, terminations, transfers and leaves of absence by recording such actions and completing forms for forwarding approval.
- (Exhibit 2)
12. The Classification Specification issued in 1987 states that incumbents of the position of Accountant, “examine accounting data; prepare financial statements and reports; maintain accounting records; and perform related work as required. The basic purpose of this work is to examine, analyze, and interpret accounting records for the purpose of giving advice or preparing statements.” (emphasis added) (Exhibit 3)
13. Both parties have stipulated to the duties performed by the Appellant and the percentage of time dedicated to each duty. (See Findings of Fact 14 – 18)
14. For approximately 50% of her time, the Appellant performs the following duties:
- Budgetary work in support of the Art Department including maintenance of financial records and preparation of financial reports, statements, reconciliations, spreadsheets and various computerized printouts. Budget reports are prepared for the department chair, faculty, principal investigators and the dean's office. Serves as the budget

liaison with the accounting office, procurement department, and the budget officer in CHFA. Provides information to faculty regarding procedures for the use of University funds including any updates or policy changes. Appellant has signatory authority on student payroll, purchase requests, accounting transactions, invoices, procard documentation, and other financial documentation not requiring the Department Chair's signature. Prepares documentation and tracks expenses for additional compensation for faculty and staff. (Stipulated Fact)

15. For approximately 15% of her time, the Appellant performs the following duties:

Handles cash for departmental financial matters. Collects and distributes optional fees for departmental field trips including: New York Outreach Program, Art Foundation and Interior Design New York Program. (Stipulated Fact)

16. For approximately 15% of her time, the Appellant performs the following duties:

Prepares and processes electronic or paper purchase orders according to Massachusetts Higher Education Consortium ("MHEC") and university contracts, bid processes and related regulations. Verifies electronic purchase orders and follows through on problems and needed corrections. Checks fund balances for account availability before initiating purchase. Attends purchasing/accounting procedures training and information workshops. Communicates with vendors regarding orders, shipments and payments. Communicates with departmental technicians regarding the placement of orders and maintains their area budgets and financial reports. Prepares work orders for building maintenance and repair services and requests custodial services as needed. Maintains department's equipment inventory control records and provides faculty and staff with the related University policies. Monitors office

supplies and maintains the related inventory by ordering wit. the University procard or purchase orders. (Stipulated Fact)

17. For approximately 15% of her time, the Appellant performs the following duties:

Prepares departmental procard receipts and maintains related auditable financial records. Processes travel expense documentation for departmental faculty and staff including maintaining records of corporate card transactions. (Stipulated Fact)

18. For approximately 5% of her time, the Appellant performs the following duties:

Performs other miscellaneous job duties including; using on-line computer system to report departmental student employee “time and attendance,” processing Teaching Assistant and Research Assistant graduate student appointments, monitoring graduate student appointments for budget and expense purposes, processing payroll for professional and classified staff when it applies to grant funding, leasing or purchasing photocopier, ordering photocopier supplies, arranging photocopier maintenance contracts, acting as departmental Telephone Users Group (“TUG”) representative, ordering keys for faculty and students, receiving all packages delivered to the Art Department office, and working with the business office staff of CHFA to provide financial reports and assist with resolving financial problems (providing backup coverage for the CHFA business office when requested). (Stipulated Fact)

19. Tetna, a classification analyst, is responsible for reviewing requests for reclassification submitted by employees at UMASS Amherst. In regard to the instant appeal, Tetna met with the Appellant and conducted a desk audit. As part of this desk audit, Tetna reviewed all applicable documents including forms that are completed

and/or processed by the Appellant. He reported his findings to Margaret March, Classification Coordinator at UMASS Amherst. Both Tetna and Ms. March testified before the Commission. (Testimony of Tetna and Ms. March)

20. According to Tetna, he reviewed financial reports (spreadsheets) prepared by the Appellant and was told by the Appellant that she was “reconciling transactions with accounts, monitoring budgets and making projections”. (Testimony of Tetna)
21. Tetna testified that, as part of his review, he did not see any documentation that showed that the Appellant performed “detailed financial analyses” or “financial planning” for the Art Department. Asked to define “financial planning”, Tetna testified that, “rather than projecting for a budget, you would be projecting for future plans for a department”. (Testimony of Tetna)
22. Tetna testified that, several years ago, the position currently held by the Appellant was formerly classified as a “Bookkeeper II”, a classification that is below both Clerk IV and Accountant I. According to Tetna, the classification was changed to Clerk III, and then Clerk IV, because the incumbent at the time began supervising other individuals. (Testimony of Tetna)
23. Examples of duties common to all levels in the “bookkeeper series” (Bookkeeper I and Bookkeeper II) include:
  - 1) Makes entries concerning financial transactions in agency account records such as journals and ledgers manually or through an automated system.
  - 2) Summarizes account transactions and transfers data to general ledger, balancing account periodically and preparing appropriate financial statements;
  - 3) Performs arithmetic computations, manually or using adding or calculating machines or computerized programs in connection with the preparation

of financial reports, the receipt, deposit and expenditure of funds, the determination of wages for payroll and other items pertinent to agency operations;

- 4) Prepares financial reports in connection with such matters as account balances, delinquent accounts, budgetary control, payroll, etc.
- 5) Performs related duties such as receiving and depositing funds; scheduling payment of bills; verifying accuracy of figures, calculations and postings; processing purchase orders, requisitions and payrolls; and maintaining records;

(Administrative Notice: Classification Specifications for Bookkeeper Series)

24. Ms. March testified that, after reviewing all of the relevant documentation and speaking with Tetna, she concluded that there were more “bookkeeping” duties associated with the position than “accounting duties”. (Testimony of Ms. March)
25. Ms. March testified that she did not see any evidence that the Appellant performed the types of duties associated with the position of an accountant, including “analysis or interpretation of financial information” (i.e. – projection of student enrollment in the department). (Testimony of Ms. March)
26. According to Ms. March, 50% of the Appellant’s duties are “bookkeeping-related” including “handling cash deposits, collecting fees, doing purchase orders, dealing with problems related to purchase orders, communicating with vendors, preparing work orders, maintaining office supplies and inventory, maintaining charge card accounts”. (Testimony of Ms. March)
27. According to Ms. March, the “budgetary” work performed by the Appellant was limited to completing spreadsheets and lacked the critical “analysis” function associated with the Accountant classification. (Testimony of Ms. March)
28. During her testimony before the Commission, the Appellant testified that, as part of her job duties, she “maintains a statement...with 25 accounts and 35 sub accounts.”



Within the state account, the Appellant is responsible for maintaining the payroll.

(Testimony of Appellant)

29. The Appellant testified that she “monitors...revenue fee-based accounts, the general operating fund and various trust funds and grants” and completes a monthly statement regarding these accounts for the Department Chair each month for his review.

(Testimony of Appellant)

30. In regard to her payroll duties and responsibilities, the Appellant ensures that the individuals who are being paid are supposed to be charged to the Art Department accounts. The Appellant also responds to inquiries regarding total payroll paid-to-date within a fiscal year and remaining balances available for payroll in each account.

(Testimony of Appellant)

31. In regard to the revenue fee-based account, the Appellant testified that she “analyzes this account consistently.” Specifically, the Appellant testified about a program in which student fees may need to be increased within a semester due to increased transportation costs. The Appellant testified that she would bring this information to the head of the program head who would determine how much, if any, fees should be increased. Issues regarding estimated student enrollment and total trips planned in this particular department are the responsibility of the program head. (Testimony of

Appellant)

32. In regard to trust funds and grants, the Appellant testified that she “basically monitors and evaluates to make sure everyone stays within their budgets” by preparing monthly statements for appropriate individuals. (Testimony of Appellant)

33. In regard to the monthly statement prepared for the Department Chair, the Appellant testified that she prepared the format of the current statement. In regard to initial allocations for individual programs within the Art Department at the beginning of the fiscal year, the Appellant provides input regarding whether or not all of the funds were utilized for a particular program in the prior fiscal year. (Testimony of Appellant)

34. Throughout the fiscal year, the Appellant monitors the individual accounts and ensures that the individual programs do not go above their allocations. (Testimony of Appellant)

## **CONCLUSION**

After careful review of the testimony and evidence presented in this appeal, the Commission concludes that the decision of the Human Resources Division denying the request of Pamela Kells to be reclassified as an Accountant I should be affirmed.

The basic purpose of the work of an Accountant is to examine, analyze, and interpret accounting records for the purpose of giving advice or preparing statements. The Appellant has not met her burden of proof to demonstrate that she performed a majority of these duties more than 50% of the time. Rather, the job duties and responsibilities of the Appellant are more consistent with that of a Bookkeeper II. Examples of duties common to all levels in the bookkeeper series include: making entries concerning financial transactions in agency account records; summarizing account transactions and transfers; performing arithmetic computations, preparing financial reports in connection with such matters as account balances, delinquent accounts, budgetary control, payroll, etc; and performing related duties.

I base my conclusion on the documentary evidence, the testimony of the two witnesses from the Appointing Authority as well as the testimony of the Appellant herself. The position currently occupied by the Appellant was formerly classified as “Bookkeeper II”. When the former incumbent took on additional supervisory responsibilities, the Appointing Authority reclassified her to a title one pay grade higher, Clerk IV. (The Bookkeeper Series includes only Bookkeeper I and II classifications.) The Appellant, who is now the incumbent, is seeking to be reclassified as an Accountant I, a classification one pay grade higher than a Clerk IV.

The majority of Appellant’s time in her current position is spent monitoring various accounts and sub accounts, and, via monthly reports, summarizing this data to show year-to-date expenditures and any projected deficiencies or surpluses. These are duties consistent with that of Bookkeeper II.

For these reasons, the Appellant’s Appeal under Docket No. C-07-388, in which she seeks to be re-classified as an Accountant I, is hereby *dismissed*.

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Christopher C. Bowman, Chairman

By a vote of the Civil Service Commission (Bowman, Chairman, Guerin, Marquis and Taylor, Commissioners [Henderson – Absent]) on March 13, 2008.

A true record. Attest:

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Commissioner

Either party may file a motion for reconsideration within ten days of the receipt of a Commission order or decision. Under the pertinent provisions of the Code of Mass. Regulations, 801 CMR 1.01(7)(I), the motion must identify a clerical or mechanical error in the decision or a significant factor the Agency or the Presiding Officer may have overlooked in deciding the case. A motion for reconsideration shall be deemed a motion for rehearing in accordance with G.L. c. 30A, § 14(1) for the purpose of tolling the time for appeal.

Under the provisions of G.L. c. 31, § 44, any party aggrieved by a final decision or order of the Commission may initiate proceedings for judicial review under G.L. c. 30A, § 14 in the superior court within thirty (30) days after receipt of such order or decision. Commencement of such proceeding shall not, unless specifically ordered by the court, operate as a stay of the Commission's order or decision.

Notice:

Matthew D. Jones, Esq. (for Appellant)

Margaret A. March (for Appointing Authority)

John Marra, Esq. (HRD)