

**STATE OF OHIO  
STATE PERSONNEL BOARD OF REVIEW**

Kevin Carter,

*Appellant,*

v.

Case No. 2015-REC-07-0116

Department of Medicaid,  
and  
Department of Administrative Services.

*Appellees,*

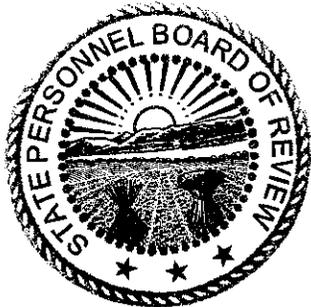
**ORDER**

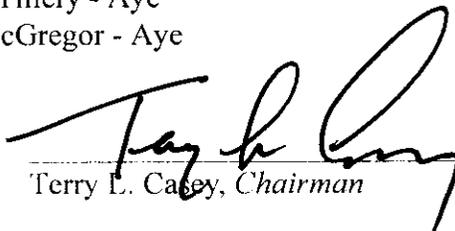
This matter came on for consideration on the Report and Recommendation of the Administrative Law Judge in the above-captioned appeal.

After a thorough examination of the entirety of the record, including a review of the Report and Recommendation of the Administrative Law Judge, along with any objections to that report which have been timely and properly filed, the Board hereby adopts the Recommendation of the Administrative Law Judge.

Wherefore, it is hereby **ORDERED** that Appellant's position be **RECLASSIFIED** as Accountant/Examiner 4, classification number 66114, pursuant to O.R.C. §§ 124.03 and 124.14.

Casey - Aye  
Tillery - Aye  
McGregor - Aye

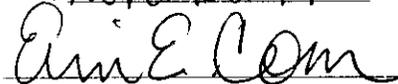


  
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Terry L. Casey, *Chairman*

**CERTIFICATION**

The State of Ohio, State Personnel Board of Review, ss:

I, the undersigned clerk of the State Personnel Board of Review, hereby certify that this document and any attachment thereto constitutes (the original/a true copy of the original) order or resolution of the State Personnel Board of Review as entered upon the Board's Journal, a copy of which has been forwarded to the parties this date, November 14, 2016.

  
\_\_\_\_\_  
*Clerk*

**NOTE:** Please see the reverse side of this Order **or** the attachment to this Order for information regarding your appeal rights.

## NOTICE

Where applicable, this Order may be appealed under the provisions of Chapters 124 and 119 of Ohio Revised Code. An original written Notice of Appeal or a copy of your Notice of Appeal setting forth the Order appealed from and the grounds of appeal must be filed with this Board fifteen (15) days after the mailing of this Notice. Additionally, an original written Notice of Appeal or a copy of your Notice of Appeal must be filed with the appropriate court within fifteen (15) days after the mailing of this Notice. At the time of filing the Notice of Appeal or copy of your Notice of Appeal with this Board, the party appealing must provide a security deposit to the Board. In accordance with administrative rule 124-15-08 of the Ohio Administrative Code, the amount of deposit is based on the length of the digital recording of your hearing and the costs incurred by the Board in certifying your case to court. The length of the digital recording, the costs incurred, the corresponding amount of deposit required, and the final date that the Notice of Appeal or copy of your Notice of Appeal and the Deposit will be accepted by this Board are listed at the bottom of this Notice. If a full or partial transcript of the digital recording has been prepared prior to the filing of an appeal, the costs of a copy of that certified transcript will be accepted by this Board; transcript costs will be listed at the bottom of this Notice.

**IF YOU ELECT TO APPEAL THIS BOARD'S FINAL ORDER, THEN YOU MUST PROVIDE THE DEPOSIT LISTED BELOW AT THE TIME YOU FILE YOUR NOTICE OF APPEAL OR COPY OF YOUR NOTICE OF APPEAL WITH THIS BOARD.** Please note that the law provides that you have fifteen (15) calendar days from the mailing of the final Board Order to file your Notice of Appeal or copy of your Notice of Appeal both with this Board and with the Court of Common Pleas. The fifteenth day is the date that appears at the bottom of this Notice.

**METHOD OF PAYMENT:** for all entities other than State agencies, payment of the deposit must be by money order, certified check, or cashier's check. State agencies are required to use the Intra-State Transfer Voucher (ISTV) system (OBM Form 7205), which must be processed prior to the filing of an appeal. To initiate an ISTV, State agencies may call the State Personnel Board of Review Fiscal Office at 614/466-7046.

**IF YOU MAINTAIN YOU CANNOT AFFORD TO PAY THE DEPOSIT LISTED BELOW, THEN YOU MUST COMPLETE THE BOARD'S "AFFIDAVIT OF INDIGENCE" FORM. YOU CAN OBTAIN THAT FORM BY CALLING 614/466-7046. THE COMPLETED AFFIDAVIT MUST BE RECEIVED BY THIS BOARD ON OR BEFORE November 21, 2016.** You will be notified in writing of the Board's determination. If the Board determines you are indigent, you will be relieved of the responsibility to pay the deposit to the Board. However, if the Board determines you are NOT indigent, then **YOU MUST FILE YOUR NOTICE OF APPEAL OR A COPY OF YOUR NOTICE OF APPEAL AND PAY THE DEPOSIT BY THE DATE LISTED BELOW.**

**If you have any questions regarding this notice, please contact the Board at 614/466-7046.**

Case Number: 2015-REC-07-0116

Transcript Costs: \$78.00 Administrative Costs: \$25.00

Total Deposit Required: \* \$103.00

Notice of Appeal and Deposit Must  
Be Received by SPBR on or Before: November 29, 2016

**STATE OF OHIO  
STATE PERSONNEL BOARD OF REVIEW**

Kevin Carter,

Case No. 2015-REC-07-0116

*Appellant,*

v.

September 15, 2016

Ohio Department of Medicaid,  
and  
Ohio Department of Administrative Services,

*Appellees*

Elaine K. Stevenson  
*Administrative Law Judge*

**REPORT AND RECOMMENDATION**

To the Honorable State Personnel Board of Review:

This cause came on for consideration due to Appellant Kevin Carter's ("Appellant") timely filing of a notice of appeal from the reclassification of his position with Appellee, the Ohio Department of Medicaid ("ODM"). In July 2015, the Ohio Department of Administrative Services ("ODAS") reclassified Appellant's position as Accountant/Examiner Supervisor 1, pursuant to the results of its comprehensive review of the state's fiscal classifications. The State Personnel Board of Review ("Board") has jurisdiction to hear Appellant's appeal pursuant to Ohio Revised Code (O.R.C.) §§ 124.03(A) and 124.14(D).

A record hearing was held on June 9, 2016, during which, testimonial and documentary evidence was presented. Appellant was present at record hearing and appeared *pro se*. Appellee, ODM, was present through its designee Heather Sullivan, Deputy Legal Counsel. Appellee, ODAS, was present through its designee Jeffrey Hazelton, Human Capital Management Senior Analyst in the Office of Talent Management. Also present were Appellant's immediate supervisor Financial Manager Robin Ferguson and Ms. Ferguson's immediate supervisor, Senior Financial Manager James Travis Moore.

**FINDINGS OF FACT**

Based upon a thorough review of the record evidence as a whole, and where relevant, credibility determinations of witness' testimony, I make the following Findings of Fact:

1. Appellant is employed by Appellee, ODM. Appellant held a position classified as Medicaid Health Systems Administrator 1.

2. In 2013, ODAS conducted a review of the state's fiscal and procurement classifications (Fiscal Classification Project). The following three areas were reviewed: Accounting, Budget, and Sourcing (also known as Procurement). The review resulted in changes to the state's Class Plan.
3. In July 2015, Appellant's position was reclassified to Accountant/Examiner Supervisor 1 based upon the results of ODAS' fiscal classification review. Appellant filed an appeal of the reclassification of his position.
4. Appellant is assigned to the Sister State Agency Reimbursement/Monitoring Unit in the Accounting and Reporting Services Section of ODM's Office of Fiscal Services. Appellant's direct supervisor is Financial Manager Robin Ferguson.
5. Ms. Ferguson oversees the Encumbrance/Records Unit, the Payment Unit, and the Sister State Agency Reimbursement/Monitoring Unit. Ms. Ferguson plans, directs, and manages these three units. Ms. Ferguson reports to Senior Financial Manager James Travis Moore, who reports to the Deputy Director of Accounting and Reporting Services.
6. Appellant directly supervises one Accountant/Examiner 3. Specifically, Appellant assigns and reviews work, approves leave requests, provides training and work guidance, completes performance evaluations, and initiates discipline.
7. Appellant assigns and reviews some work performed by two Senior Financial Analysts and other fiscal staff. Appellant does not directly supervise these employees.
8. Appellant manages and coordinates all sister state agency reimbursement processing activities; oversees matching and referencing of supporting documentation for sister state agencies' Intrastate Transfer Vouchers (ISTVs) and monitors reimbursement payment entry into the Ohio Administrative Knowledge System (OAKS). Appellant ensures accurate and timely processing of authorized ISTV payment requests; maintains source documents and implements processing standards set forth by ODM's Office of Fiscal Services, Office of Budget and Management, Auditor of State, and Treasurer of State.
9. Appellant ensures that vouchers and payments in the Medicaid Information Technology System (MITS) are coded correctly, possess all the required final authorization signatures, and are completed accurately. If a voucher or MITS payment is either coded incorrectly or lacks documentation or completeness, Appellant gathers information regarding the payment request and either corrects the error or resubmits for authorization. Appellant tracks and requests any

additional MITS payments that need to be added if the payment was missed or dropped.

10. Hewlett-Packard (HP) operates and updates ODM's MITS. Appellant works directly with HP when ODM orders changes to MITS.
11. Appellant prepares withdrawal and deposit documents for the IRS Custodial Account that are signed by the Bureau Chief. These documents are then sent to the Treasurer of State.
12. Appellant completes annual return of withheld federal income tax forms to transfer money to the Internal Revenue Service.
13. Appellant tracks and requests payments for sister state agencies under the Medicaid Administrative Claiming (MAC) to recover administrative costs of Medicaid programs.
14. Appellant is responsible for responding to inquiries regarding the MITS system and other accounts payable information to auditors, providers, vendors, the IRS, and ODM staff.
15. Appellant does not manage and direct or coordinate a budget, financial and/or sourcing activities. Appellant does not coordinate fiscal operations for the Payment Unit or the Sister State Agency Reimbursement/Monitoring Unit. The Payment Unit has its own supervisor. Appellant does not have the authority to manage financial disbursement policy.
16. Appellant does not cross check work of Section Chief over Accounts Receivable.
17. Appellant does not supervise across multiple Accounts Payable units.
18. Appellant does not formulate, develop, enforce, or implement program policy.

### **CONCLUSIONS OF LAW**

O.R.C. § 124.03(A) empowers this Board to hear appeals of employees in the classified state service from final decisions of appointing authorities or the director of administrative services relative to, *inter alia*, the reclassification of an employee's position, with or without a job audit under O.R.C. § 124.14(D). After the Board conducts a hearing in a reclassification appeal, the Board is to consider anew the reclassification and may order the reclassification of an employee's position to such appropriate classification as the facts and evidence warrant. (See O.R.C. § 124.14(D)(2))

The primary criteria for the Board to consider when determining the most proper classification for a position are the relevant classification specifications, including the class concepts, the job duties outlined, and the percentages of time devoted to each job duty. The Board's decision must be consistent with the applicable classification specifications. *Klug v. Dept. of Admin. Services*, No. 87Ap-306, slip op. (Ohio Ct. App. 10<sup>th</sup> Dist., May 19, 1988). See also, *Ohio Dept. of Mental Retardation & Dev. Disability v. Ohio Dept. of Adm. Serv.* (1988), 44 Ohio App.3d 144.

Ohio Administrative Code Rule 123:1-7-15 provides the class concept shall set forth the mandatory duties which must be satisfied at least twenty percent of the time, unless otherwise stated in the class concept.

In this case, Appellant's position was classified as Medicaid Health Systems Administrator 1. The purpose of the Medicaid Health Systems classification series is to plan, monitor, evaluate, and direct programs responsible for the delivery of governmentally purchased health care systems and services. No evidence was presented to establish that Appellant has the authority to plan, monitor, evaluate, and direct any programs for the delivery of health care systems and services. ODAS determined that the Accountant/Examiner classification series better described the purpose of Appellant's position. ODAS concluded that either the Accountant/Examiner 1 Supervisor classification or the Accountant/Examiner 4 classification most accurately describes Appellant's job duties. At hearing, Appellant asserted that the Financial Analyst Supervisor classification provides a more accurate description of his job duties. Upon review of the record evidence and the state's classification specifications, the following classifications were considered: Accountant/Examiner 4, Accountant/Examiner Supervisor 1, Accountant/Examiner Supervisor 2, Senior Financial Analyst, Financial Associate Supervisor, and Financial Analyst Supervisor.

The purpose of the Accountant/Examiner occupation is to review various transactions for given accounts, external audits, or program information to determine accuracy, completeness, compliance and/or need for further processing relative to billings, federal or third-party reimbursements, collection of fees or payments, payment of claims, bills and/or invoices, issuance of permits, licenses or registrations, or processing of contract estimates. At the lower three levels, incumbents review and process various transactions for given accounts, external audits, or program information. At the higher levels, incumbents act as lead worker, unit/section supervisor, or overall program administrator.

The class concept for the Accountant/Examiner 4 classification states as follows:

The advanced level class works under direction & requires thorough knowledge of accounting & state &/or federal guidelines applicable to do documents processed, reviewed &/or prepared in order to act as lead worker over 3 or more

audit teams performing audits restricted to personal allowance accounts of Medicaid recipients residing in nursing homes & audits of third party resources in recipient files of county departments of human services, or over lower-level examiners engaged in processing Medicare &/or Medicaid claims for reimbursement from all eligible patients housed in all developmental centers of mental health institutions statewide or from service provides &/or county boards, or engaged in other reimbursement claims processing (e.g., reimbursement from liable parties & third parties ) or like activity or coordinate total billing process for all acquisitions of rights of way, act as lead worker over personnel engaged in acquisition of rights of way & liaison with involved parties in districts, regions & local public agencies.

The class concept for the Accountant/Examiner Supervisor 1 classification states as follows:

The first supervisory level class works under general direction & requires thorough knowledge of accounting & state &/or federal guidelines applicable to documents processed, reviewed, &/or prepared in order to supervise accountant/examiners &/or deputy registrar field representatives or comparable financial positions assigned to one unit/section.

The class concept for the Accountant/Examiner Supervisor 2 classification states, in pertinent part, as follows:

The second level supervisory level class works under general direction & requires thorough knowledge of accounting & state &/or federal guidelines applicable to documents processed, reviewed &/or prepared in order to plan & administer agency's overall program for reimbursement, collections, motor vehicle licensing, loan service or audit & reimbursement or other like program activity & supervise examiners &/or other accounting/bookkeeping personnel or lower-level accountant/examiner supervisors...

The series purpose for the Financial Analyst occupation is to prepare, process, and/or analyze accounting records, financial statements, and/or other financial reports and data.

The class concept for the Senior Financial Analyst classification states as follows:

The advanced level class works under general direction & requires thorough knowledge of accounting systems & procedures in order to independently or as a lead worker (i.e., provide work direction & training) research & analyze complex information to resolve errors, modify data &/or determine appropriate action with external involvement, &/or administer the fiscal aspect of grant(s).

The class concept for the Financial Associate Supervisor classification states as follows:

The first supervisory level class works under general direction & requires thorough knowledge of accounting systems & procedures in order to supervise financial associates who perform payroll activities &/or prepare, compile, & verify statistical, financial, accounting or auditing data, reports & tables related to accounts payable & accounts receivable in assigned institution or satellite, district, regional or other field office.

The class concept for the Financial Analyst Supervisor classification states as follows:

The supervisory level class works under general direction & requires thorough knowledge of accounting systems & procedures in order to supervise financial analysts who prepare, process &/or analyze accounting records, financial statements, &/or other financial reports & data.

Upon examination of the class concepts, the illustrative job duties, and the record evidence, I find that the Accountant/Examiner classification series accurately describes the scope and nature of the job duties performed by Appellant in comparison to the Financial Analyst classification series.

Appellant coordinates duties associated with the documentation, calculation, requests, tracking, and reviewing ISTVs. Appellant manages and coordinates all sister state agency reimbursement processing activities; oversees matching and referencing of supporting documentation for sister state agency ISTVs and monitors reimbursement payment entry into OAKS. Appellant ensures accurate and timely processing of authorized ISTV payment requests; maintains source documents and implements processing standards set forth by ODM's Office of Fiscal Services. Appellant is responsible for preparing and maintaining reports concerning unit activities. Appellant responds to inquiries regarding the MITS system and other accounts payable

information to auditors, providers, vendors, the IRS, and ODM staff. Appellant examines and verifies account transactions and completed transactions by verifying that all documentation, signatures, and coding are correct. Appellant then submits the documents into the system by clicking the "approve" tab.

Although certain of Appellant's job duties appear similar to illustrative job duties described in the Financial Analyst Supervisor classification specification, Appellant does not spend twenty percent of his work time supervising at least two Financial Analysts as required by the class concept for the Financial Analyst Supervisor classification. Appellant does not supervise Financial Associates. Instead, the evidence indicates that Appellant functions as a lead worker by assigning and reviewing certain work performed by two Senior Financial Analysts and other fiscal staff. This responsibility, while important, does not fulfill the supervisory responsibilities required by either the Financial Analyst Supervisor classification or the Financial Associate Supervisor classification. With regard to the Senior Financial Analyst classification, it is noted that Appellant's job duties involve the review of transactions to ensure accuracy and completeness rather than in depth financial analysis contemplated by this classification. Therefore, the Senior Financial Analyst classification does not provide an accurate description of Appellant's job duties.

However, Appellant argues that his position should be classified as Financial Analyst Supervisor because he approves accounts payable transactions. The evidence reveals that Appellant *does not* approve accounts payable transactions as contemplated by the Financial Analyst classification series. By the time these transactions reach Appellant, the documents have been analyzed by other fiscal/financial staff and signed and authorized by his supervisors. Appellant is responsible for verifying that the appropriate supporting documentation is attached and clicking the "approve" tab in the OAKS system. Therefore, since Appellant does not meet the class concept for any of the Financial Analyst classifications, his position should not be classified within this series.

Lastly, it is noted that the Fiscal Position Review submitted by ODAS indicates that during the classification review process, ODM advised ODAS that the agency planned to assign one additional subordinate employee to report directly to Appellant. Upon review of Appellant's job duties, ODAS determined that Appellant's position should be reclassified as Accountant/Examiner Supervisor 1 based upon the nature of his job duties and ODM's plan to assign an additional subordinate position to the Sister State Agency Reimbursement/Monitoring Unit to meet the "supervises" requirements set forth in O.A.C. 123-1-7-15. ODAS further determined that should ODM fail to add a subordinate employee to Appellant's unit, his position should be reclassified as Accountant/Examiner 4.

O.A.C. 123-1-7-15 provides, in relevant part, as follows:

... for the purpose of classifying positions, wherever the word "supervises" appears in a classification specification, it means that the incumbent employee assigns and reviews work, completes employee performance evaluation forms, recommends or authorizes leave, and recommends or initiates disciplinary action for **at least two full-time permanent civil service employees or the equivalent.** [Emphasis added.]

The evidence presented at the hearing revealed that Appellant presently supervises only one employee, but may be assigned an additional employee in the near future. For that reason, Appellant does not presently meet the supervisory requirements set forth in the Accountant/Examiner Supervisor 1 classification's class concept. However, since the evidence shows that Appellant does assign and review work, he may be considered a lead worker. As noted above, Appellant manages and coordinates all sister state agency reimbursement processing activities, oversees matching and referencing of supporting documentation for sister state agency ISTVs, and monitors reimbursement payment entry into OAKS. Appellant ensures accurate and timely processing of authorized ISTV payment requests, maintains source documents, and implements processing standards set forth by ODM's Office of Fiscal Services. The types of duties performed by Appellant are best described by the Accountant/Examiner 4 classification specification.

Based on the foregoing analysis, I respectfully recommend that Appellant's position be **RECLASSIFIED** as Accountant/Examiner 4, classification number 66114, pursuant to O.R.C. §§ 124.03 and 124.14.

**In the alternative**, I recommend that the Board order ODM to supplement the record regarding whether Appellant currently supervises at least two full-time civil service employees holding positions classified within the three lower levels of the Accountant/Examiner classification series or comparable financial positions assigned to one unit/section. Should ODM confirm Appellant's supervisory responsibilities are in accordance with the requirements set forth in O.A.C. 123-1-7-15 and the Accountant/Examiner Supervisor 1 class concept, I further recommend that Appellant's position be **RECLASSIFIED** as Accountant/Examiner Supervisor 1, classification number 66115, pursuant to O.R.C. §§ 124.03 and 124.14.

  
Elaine K. Stevenson  
Administrative Law Judge