

**BEFORE THE MERIT EMPLOYEE RELATIONS BOARD
OF THE STATE OF DELAWARE**

IN THE MATTER OF THE CLASSIFICATION REVIEW OF:

JAMES HILL,)	
)	
Employee/Appellant,)	<u>DOCKET No. 23-12-905C</u>
)	
and)	Classification Maintenance Review
)	
DEPARTMENT OF LABOR,)	DECISION AND ORDER
)	
Employer/Respondent.)	

After due notice of time and place, this matter came to a hearing before the Merit Employee Relations Board (“Board”) at 9:27 a.m. on March 4, 2026, in the Public Service Commission Hearing Room, Silver Lake Plaza, Cannon Bldg., Suite 100, 861 Silver Lake Boulevard, Dover, DE 19904. The hearing was open to the public.

BEFORE Jennifer Cohan, Chairperson; Lester E. Johnson, Jr. and Curtis D. Linton, Members; a quorum of the Board under *29 Del. C. § 5908(a)*.

APPEARANCES

Victoria R. Sweeney, Esq.
Deputy Attorney General
Legal Counsel to the Board

Deborah L. Murray-Sheppard
Board Administrator

Andrew S. Haines
Independent Reviewer

James Hill
Employee/Appellant

PROCEDURAL BACKGROUND

On or about December 5, 2023, James Hill (“Appellant”) filed a Classification Appeal with the Board, asserting the Classification Maintenance Review determination issued by the Department of Human Resources, Division of Classification and Compensation (“DHR”) which reclassified his former classification of Account Specialist to Fiscal Associate II was in error. The Appellant asserted that he was performing duties that were more closely aligned with the Fiscal Advisor II classification and requested the Maintenance Review determination be reviewed. Chapter 59 of Title 29 of the Delaware Code, Section 5915 establishes the process for considering the appeal of a maintenance classification determination by DHR.

In accordance with 29 *Del. C.* § 5915, the Board assigned this appeal to its Independent Reviewer (“IR”) for evaluation.¹ After receiving the appeal, the IR - who is trained and experienced in job analysis - reviewed the appeal and accompanying documents, the documents DHR relied upon in reaching its determination, the relevant classification specifications, and also interviewed the Appellant. On or about October 31, 2025, the Independent Reviewer recommended that the appeal be granted because the level, scope, and nature of the work performed aligned more closely with the duties of a Fiscal Advisor II.

The Board Administrator provided the IR’s Recommendation to the Appellant and DHR Secretary on November 5, 2025. The Appellant accepted the IR Recommendation by email dated November 7, 2025, DHR did not accept the IR Recommendation, and filed a formal objection by email dated December 5, 2025.

Under 29 *Del. C.* §5915(g), the Board is required to “hold a hearing on the employee’s appeal” when either the employee or the DHR Secretary disputes the Independent Reviewer’s

¹ The Board acknowledges there has been a significant delay between the submission of the appeal and its assignment to the Independent Reviewer which resulted from its difficulty in identifying and contracting with a qualified IR.

recommendation.

On March 4, 2026, the Board conducted a hearing, at which time it heard a summary of the Recommendation from the IR and of DHR's reasons for disputing the IR recommendation. 29 *Del. C. § 5915(h)*. The Board also provided the Appellant with an opportunity to comment on the Recommendation. All parties were permitted to answer questions posed by the Board.

FINDINGS OF FACT

The Appellant works for the Department of Labor ("DOL"). He was notified on November 15, 2023, that his Account Specialist position was reclassified to Fiscal Associate II. The Fiscal Associate II classification description provides the following:

This is experienced level fiscal associate work recording, reviewing, and processing financial transactions, records and documents in support of the State's financial operations. In addition to work performed by a Fiscal Associate I, employees independently perform the full range of Essential Functions under general supervision, including routine and complex support work. Examples of factors contributing to complexity include applying advanced technical knowledge and applicable state or federal laws, rules, and regulations to review, post, process and recommend approval of a variety of financial transactions, records and documents.

- Receives general supervision from a technical supervisor; the supervisor provides general direction on all assignments, and regular review of progress, accuracy, and quality of work. Supervisory advice or assistance is provided as needed.
- Researches discrepancies by retrieving and examining original chronological records for miscalculations or posting errors.
- Makes standard corrections, updates or adjustments to financial records, recommends action for more complex discrepancies, and maintains an audit trail.
- Assists higher-level staff with research and analysis.
- May provide on-the-job training, guidance, and direction to staff.
- Communicates effectively with internal or external contacts to gather, clarify and provide information and resolve processing issues.

The Appellant maintains the above-listed duties constitute about 20% of his time. However, after the submission of the initial documents for the Maintenance Review on September 26, 2022, he also began independently managing and reconciling the \$3,000,000 Office of Labor

Law Enforcement Construction Industry Account (“CI Account”). This oversight includes managing significant transactions, ensuring compliance, and maintaining fiscal controls.² This work requires application of generally accepted accounting practices, reconciling complex discrepancies, maintaining internal controls, and independent fiscal oversight functions. Managing the CI Account encompasses 40% of his time. On his appeal form, the Appellant’s supervisor confirmed Appellant performed these additional duties.

In addition to his assigned duties and oversight of the CI Account, the Appellant also assumed management and timekeeping responsibilities for other employees, which includes coordinating with supervisors. The Appellant estimated that he spent the remaining 40% of his time performing these duties. The Appellant also stated that he spent a significant amount of time coaching other supervisors and providing guidance to seasonal employees.

The Position Description Questionnaire (“PDQ”), which was dated September 26, 2022, did not indicate that the Appellant’s duties were outside of the Fiscal Associate II classification.³ Neither DHR nor any Human Resources personnel working within DOL provided the Appellant with an opportunity to revise or amend the PDQ to reflect his additional duties. Based on the 9/26/22 PDQ, DHR reclassified the Appellant’s position to Fiscal Associate II.

The Fiscal Advisor II classification provides the following:

Description of Occupational Work . . . Work involves applying Generally Accepted Accounting Principles (GAAP) and ensuring compliance of work to applicable laws, rules, regulations, standards, policies, and procedures, as well as providing technical assistance on fiscal matters. Work ranges from performing standardized fiscal activities through to overall administration of an agency’s fiscal operations.

Work is distinguished from the Fiscal Associate class series by regularly applying accounting principles, practices, and standards to analyze, reconcile, summarize,

² Previously, these duties were assigned to the Senior Accountant position.

³ At some point, a note dated August 20, 2023, was added to the PDQ which reflected the additional fiscal accounting responsibilities the Appellant assumed for managing and reconciling the CI Account.

and report on financial data, and maintain internal controls. Employees in the Fiscal Advisor classifications perform some processing and fiscal support work as an adjunct to higher-level primary duties.

Levels of Work . . . This is experienced level fiscal advisor work analyzing financial transactions and records and preparing financial statements and reports to control and account for funds. In addition to work performed by a Fiscal Advisor I, employees independently perform the full range of Essential Functions under general supervision. This level may supervise two or more merit full time paraprofessional or administrative support positions; the elements of supervision include planning, assigning, reviewing, evaluating, coaching, training, recommending hire or fire and discipline.

- Receives general supervision from a Fiscal Advisor V or higher; the supervisor provides general direction on all assignments, and regular review of progress, accuracy, and quality of work. Supervisory advice or assistance is provided as needed.
- Certifies or serves as an internal approver for documents in financial systems and escalates documents requiring higher level approval as required.
- Researches and analyzes transactions and records to reconcile more complex discrepancies or errors that may result in exceptions or involve atypical processing issues.
- Assists with preparing mandated reports for grants, contracts, or other special funding.
- May perform more complex payroll entries and process payroll in automated information systems.
- May lead staff by assigning, monitoring, and reviewing work and providing on-the-job training, guidance, and direction.
- Communicates effectively with a variety of agency staff such as fiscal or program staff, as well as clients, vendors, or others to gather evaluate, and provide information.

The Independent Reviewer interviewed the Appellant on October 22, 2025, and considered the following documents:

- (1) The PDQ;
- (2) Fiscal Maintenance Review Crosswalk (prepared by DHR);
- (3) Appellant's Submitted Appeal with Supervisor Comments, dated December 5, 2023; and
- (4) Classification Specifications for Fiscal Associate II and Fiscal Advisor II.

Based on the appeal, supporting documents, and interview, the IR found that the Appellant independently performs experienced level fiscal advisor work under general supervision, certifies

and approves fiscal documents, resolves complex discrepancies, and provides functional leadership and guidance to staff, all of which were ongoing, operationally-necessary tasks. Therefore, the Independent Reviewer determined that the Appellant's duties fell outside of the scope of the Fiscal Associate classification and instead align with the Fiscal Advisor II classification.

DISCUSSION

DHR rejected the Recommendation, noting it supported a Critical Reclassification based on the new work Mr. Hill performs for consideration and analysis. DHR did not believe there was adequate documentation to support the IR's Recommendation, and claimed that the additional duties outside of the Fiscal Associate II classification were not identified during the Maintenance Review process. DHR maintained that the PDQ was consistent with the Appellant's current classification of Fiscal Associate II and is similar to peers in the same unit at DOL. DHR also took issue with the fact that DOL did not provide additional comment or recommended changes when it was presented with draft results of the Maintenance Classification prior to finalization.

The Appellant accepted the Recommendation, noting that DHR did not communicate or investigate the fact that he was performing duties outside of the Fiscal Associate II position at any point in the pendency of his appeal.

The Appellant's management of the CI Account is not the type of work which falls within the Fiscal Associate duties and responsibilities, at any level. It aligns more closely with the Fiscal Advisor II classification than the Fiscal Advisor I classification. Moreover, the Appellant's management of the CI Account is not solely transactional in nature and requires performance of tasks which fall squarely within the duties and responsibilities of Fiscal Advisor II. Although the work performed by the Appellant was not included in the PDQ, as provided by the Independent Reviewer, "the ongoing operational need for these duties [as performed by Appellant] sustains the

validity and timeliness of the original appeal.”⁴ Notably, the fact that the Appellant continues to perform tasks necessary to manage the Account “underscores that the duties do not present as incidental or short-term but rather constitute a core operational function.”⁵

CONCLUSIONS OF LAW

Under 29 *Del. C.* § 5915(i), in rendering a final and binding decision on the Independent Reviewer’s Recommendation, the Board is required to consider:

- (1) The findings of the independent reviewer;
- (2) The Secretary’s initial determination;
- (3) The Secretary’s response to the independent reviewer’s findings;
- (4) The employee’s response to the independent reviewer’s findings;
- (5) The oral argument;
- (6) The consistency with other existing classified positions of a similar nature; and
- (7) The minimization of the number of classifications.

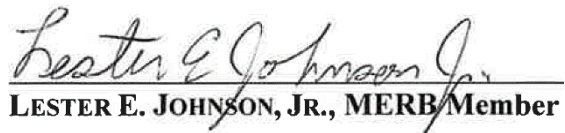
After reviewing the record and consideration of the arguments of the parties, the Board supports the Independent Reviewer’s Recommendation.

ORDER

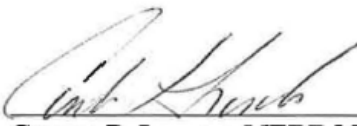
It is this 4th day of June, 2026, by a vote of 3-0, the Decision and Order of the Board to grant this Maintenance Review Appeal.



JENNIFER COHAN, MERB Chairperson



LESTER E. JOHNSON, JR., MERB Member



CURTIS D. LINTON, MERB Member

⁴ Independent Reviewer Recommendation, at 5.

⁵ *Id.*