



A Classification Compliance Audit Report on State Cemetery Positions at the State Preservation Board

November 14, 2016

Members of the Legislative Audit Committee:

At the request of the State Preservation Board (Board), the State Auditor's Office conducted a classification compliance audit on eight employees at the Texas State Cemetery (Cemetery) and determined that five employees were misclassified in accordance with the State's Position Classification Plan (Plan).

As a result of the audit, the Board reclassified one employee from a Research Specialist IV to an Information Specialist IV. There was no cost associated with that reclassification.

The Board chose to allow the other four misclassified employees to remain in their current job classifications so those employees would not receive a reduction in their annual base salaries. As of June 2016, each employee received an annual base salary that was higher than the maximum salary range for the highest level within the more appropriate job classification series.

In September 2016, the State Auditor's Office released *A Biennial Report on the State's Position Classification Plan for the 2018-2019 Biennium* (State Auditor's Office Report No. 17-701), which recommended that two additional levels within the Groundkeeper job classification series be added to the Plan. If the 85th Legislature approves those changes, the additional Groundkeeper levels may be more appropriate classifications for three of the misclassified positions.

Background Information

The Texas State Cemetery (Cemetery) was established in 1851 and spans approximately 18 acres.

To be buried at the Cemetery, individuals must be eligible under Texas Government Code, Section 2165.256.

The 84th Legislature amended Texas Government Code, Chapter 2165, to transfer the oversight of the Cemetery from the Texas Facilities Commission to the State Preservation Board (Board), which will coordinate oversight with the State Cemetery Committee.

As of September 1, 2015, all employees at the Texas Facilities Commission who were performing duties exclusively related to the Cemetery became employees of the Board.

Sources: The Cemetery; Texas Government Code, Chapter 2165; and House Bill 2206 (84th Legislature, Regular Session).

Definitions

Job Classification - An individual job within a job classification series. Each job classification has a corresponding salary group assignment appropriate for the type and level of work being performed.

Job Classification Series - A hierarchical structure of jobs arranged into job classification titles involving work of the same nature but requiring different levels of responsibility.

Salary Group - A specified level within a salary schedule made up of a salary range with a minimum and maximum salary rate. Assignment of salary groups is based on the type and level of work being performed.

Reclassification - The act of changing a position from one job classification to another job classification that better reflects the level or type of work being performed.

Source: State Auditor's Office, State Classification Team.

SAO Report No. 17-703

Table 1 summarizes the misclassifications identified during this audit.

Table 1

Summary of Cemetery Employees Audited		
Job Classification Series	Number of Employees Audited	Number of Employees Misclassified
Director ^a	1	0
Groundskeeper	1	0
Maintenance Specialist	2	2
Maintenance Supervisor	1	1
Manager	1	1
Program Supervisor	1	0
Research Specialist	1	1
Totals	8	5
^a All levels within the Director job classification series in the Plan are considered senior level; therefore, for the purposes of this audit, the State Classification Team did not consider the Director VII position to be misclassified because the Director job classification series was appropriate for the employee.		

Auditors communicated another, less significant issue regarding position classification separately in writing to Board management.

Recommendations

The Board should:

- Review the duties and responsibilities of the four positions identified as misclassified when the positions become vacant and reclassify those positions or adjust the job duties to match the current classifications prior to posting the job openings.
- Review any revisions to the Plan approved by the 85th Legislature to determine whether any new job classifications are more appropriate for the misclassified positions.

The Board agreed with the above recommendations, and its management's response is in the attachment to this letter.

Sincerely,

Lisa R. Collier, CPA, CFE, CIDA
First Assistant State Auditor

Attachment

cc: The Honorable Greg Abbott, Governor and Chairman of the State Preservation Board
Members of the State Preservation Board
The Honorable Dan Patrick, Lieutenant Governor
The Honorable Joe Straus, Speaker of the House of Representatives
The Honorable Kelly Hancock, Senator
The Honorable Charlie Geren, State Representative
Mrs. Iris H. Moore
Mr. Roderick Welsh, Executive Director, State Preservation Board
Mr. Bob Cash, Deputy Director, State Preservation Board



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Attachment

Section 1

Objective, Scope, and Methodology

Objective

The objective of this classification compliance audit was to determine whether the State Preservation Board's (Board) positions for the Texas State Cemetery (Cemetery) are classified in accordance with the State's Position Classification Plan.

Scope

The scope of this audit included eight Cemetery employees in the Director, Groundskeeper, Maintenance Specialist, Maintenance Supervisor, Manager, Program Supervisor, and Research Specialist job classification series as of July 1, 2016.

Methodology

The audit methodology included collecting information and documentation, reviewing and analyzing surveys completed by Cemetery employees and verified by their supervisors, and conducting interviews with Board management and Cemetery employees.

The State Auditor's Office's State Classification Team evaluates jobs on a "whole job" basis to determine proper job classifications. The determinations are primarily based on a comparison of duties and responsibilities of the majority of work being performed against the state job description.

When determining proper classification, the State Classification Team does not focus on specific differences between one level and the next level in a job classification series (for example, Maintenance Specialist I versus Maintenance Specialist II). Instead, the State Classification Team considers whether an employee is appropriately classified within broad responsibility levels, such as Staff Maintenance Specialist (Maintenance Specialist I, Maintenance Specialist II, and Maintenance Specialist III positions) versus Senior Maintenance Specialist (Maintenance Specialist IV and Maintenance Specialist V positions).

The State Classification Team sent a hard-copy survey to the Board to distribute to all employees at the Cemetery. Cemetery employees were then asked to complete hard-copy surveys describing the work they perform and

the percentage of time they spend performing their duties. Supervisors were asked to review and verify employees' survey responses.

Completed survey results were returned to the State Auditor's Office. The State Classification Team also visited the Cemetery and conducted in-person interviews with the employees. The State Classification Team reviewed all surveys to determine and validate the proper classification of positions. The Board had the opportunity to review and address potential misclassifications.

Information collected and reviewed included the following:

- Surveys completed by employees and verified by their supervisors.
- Information from interviews with Cemetery staff.
- Correspondence from the Board's human resources office.

Procedures and tests conducted included the following:

- Interviewed management at the Board regarding the classification of positions.
- Interviewed Cemetery staff regarding their job duties.

Criteria used included the following:

- Texas Government Code, Chapter 654.
- State job descriptions.

Project Information

Audit fieldwork was conducted from June 2016 through September 2016. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The following members of the State Auditor's Office staff performed the audit:

- Sharon Schneider, CCP, PHR, SHRM-CP (Project Manager)
- Kathy-Ann Moe, MBA
- Lara Foronda Tai, PHR, SHRM-CP

- Juan R. Sanchez, MPA, CIA, CGAP
- Michelle Ann Duncan Feller, CPA, CIA (Quality Control Reviewer)
- John Young, MPAff (Audit Manager)

Management's Response



STATE PRESERVATION BOARD

The Honorable Greg Abbott, Governor, Chairman
The Honorable Dan Patrick, Lieutenant Governor, Co-Vice Chairman
The Honorable Joe Straus, Speaker of the House, Co-Vice Chairman
The Honorable Kelly Hancock, Texas Senate
The Honorable Charlie Geren, Texas House of Representatives
Fris H. Moore, Citizen Board Member
Bob Cash, Acting Deputy Director

October 31, 2016

Ms. Sharon Schneider, Project Manager
Texas State Auditor's Office
1501 North Congress Avenue
Austin, Texas 78701

Dear Ms. Schneider:

Management's responses to your classification audit of the State Preservation Board's positions for the Texas State Cemetery are shown below.

Management's Response

Management agrees with the recommendations.

As a result of the Classification Compliance Audit, the SPB reclassified one employee from a Research Specialist IV to an Information Specialist IV. This change occurred effective 09/01/2016.

The SPB assumed operational responsibility of the Texas State Cemetery on September 1, 2015, by the 84th Legislature (HB2206). The current cemetery positions, except for the recently reclassified Information Specialist IV position, are based upon the position classifications transferred into the SPB at that time. The SPB has made no other changes to the TSC position classifications since changes would have resulted in a punitive recourse towards our new staff.

The remaining four positions will not be reclassified at this time to allow the misclassified employees to retain their current salary rate. These positions will be reclassified as the positions become vacant. At that time, the position's job duties and responsibilities will be evaluated and the vacant position will be posted and a candidate hired at the appropriate classification.

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The SPB will also review the State's Position Classification Plan after it is approved by the 85th Legislature to determine if the two additional levels within the Groundskeeper job classification series are more appropriate for three of the misclassified positions.

Title of person responsible for implementing corrective action: Cemetery Superintendent

Timeline for implementation: Ongoing as vacancies occur

Thank you for the opportunity to provide our responses. Please contact me at (512) 463-5495 if you have any questions or need additional information.

Sincerely,



Bob Cash
Acting Deputy Director

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