

OFFICE OF COLLECTIVE BARGAINING  
BOARD OF CERTIFICATION

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In the Matter of the Petition of

District Council 37, AFSCME  
AFL-CIO

Petitioner

-and-

Decision No. 12-95  
Docket Nos. RU-1143-93  
RU-1144-93

City of New York, New York City  
Health and Hospitals corporation  
and Related Public Employers,

-and-

Local 300, Service Employees  
International Union,

Intervenor

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DECISION AND ORDER

On July 8, 1993, District Council 37, AFSCME, AFL-CIO ("D.C. 37") filed two petitions seeking to accrete to its Certification No. 46D-75 (as amended) the titles Bookkeeper, Levels I and II, and Associate Bookkeeper.<sup>1</sup> The certification covers Accounting and Electronic Data Processing titles. The three titles are successor titles to the title Assistant Accountant, included in the D.C. 37 certificate and the titles Auditor of Accounts and Senior Auditor of Accounts, which are included in Certificate No. 8-85 (as amended) held by Local 300 of the Service Employees International Union ("Local 300").

Motions to intervene were filed by Local 300 on September 8, 1993. By letter dated October 12, 1993, the New York City Office

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<sup>1</sup> The titles Bookkeeper, Levels I and II, is the subject of Docket No. RU-1143-93. The title Associate Bookkeeper is the subject of Docket No. RU-1144-93.

of Labor Relations advised that it took no position in the matter. The cases were consolidated on notice to the parties and hearings were held on March 20 and March 30, 1995. Lorraine Coleman, Lena Adjaero, Chi Ann Chou, Celeste Cortez and Nadia Girgis testified on behalf of D.C. 37. George Gonzales, Muriel Watkins and Sharon Fung testified for Local 300.

#### BACKGROUND

The titles Bookkeeper, Levels I and II, and Associate Bookkeeper were created by the New York City Department of Personnel in July 1993. The titles were classified in the Competitive Class under Rule XI and were included in a new Bookkeeping Occupational Group.<sup>2</sup> Compensation for the titles is based on a 35-hour work week.

Both levels of the Bookkeeper title require a four-year high school diploma or its educational equivalent.<sup>3</sup> In addition, they require 30 credits granted by an accredited college, with 6

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<sup>2</sup> The Bookkeeping Occupational Group replaces the former Accounting Occupational Group, which included the title held by D.C. 37, and Auditor of Accounts Occupational Group, which included titles held by Local 300. Those occupational groups now are to be used only for permanent incumbents. Titles in these groups are Assistant Accountant, Auditor of Accounts, Senior Auditor of Accounts and Supervising Auditor of Accounts.

<sup>3</sup> The job specifications and qualifications cited herein are taken from job specification and tasks and standards documents of the Department of Personnel (Ex. Joint 1, Joint 2, DC 37-7, DC 37-8, DC 37-9, DC 37-10, DC 37-11, DC 37-12, DC 37-13, L.300-1, L.300-2.) The salaries are taken from Department of Personnel resolution #93-11, dated June 16, 1993.

credits in accounting, or two years of full-time bookkeeping experience, or their equivalent in education and experience. The salary range for Bookkeeper Level I is \$23,000 to \$26,500 and for Bookkeeper Level II is \$26,000 to \$30,000. The Bookkeeper Level I title promotes to Bookkeeper Level II, and the Bookkeeper Level II title promotes to Associate Bookkeeper.

Employees in the Associate Bookkeeper title must have a four-year high school diploma or its educational equivalent. In addition, they must have completed 60 credits at an accredited college, with 12 credits in accounting, and 18 months of full-time bookkeeping experience, or the equivalent in education and experience, or four years of full-time bookkeeping experience. The salary range is \$28,000 to \$35,500. The title promotes to Principal Administrative Associate or Accountant.

Under supervision, with little latitude for independent or unreviewed action or decision, a Bookkeeper Level I performs computations of ordinary difficulty and responsibility related to financial records. A Bookkeeper Level I also posts to general ledgers and journals; balances or adjusts accounts; assists in examining financial documents; prepares purchase orders, statements and bills; keeps records and makes reports; and may deal with petty cash or imprest funds, prepare forms to enter data into a computerized system or use manual and automated office systems.

Under supervision, with some latitude for independent action, a Bookkeeper Level II performs computations of moderate difficulty and responsibility related to financial records. A Bookkeeper Level II maintains general and special books of accounts according to established classifications; posts entries from books of original entry to general and subsidiary ledgers; makes adjusting and closing entries; prepares trial balances, bank reconciliations, operating statements and schedules; maintains records of appropriations, allocations, authorizations and payments; verifies the accuracy of financial documents by consulting supporting records; sets up and maintains codes for funds and reserves; allocates costs and charges and classifies receipts and expenditures. A Bookkeeper Level II may temporarily perform supervisory duties when a supervisor is absent.

Under general supervision, with some latitude for independent initiative and judgment, an Associate Bookkeeper performs responsible supervisory bookkeeping functions. Typical tasks include supervising routine and moderately difficult bookkeeping operations by verifying data, reviewing documents, assigning work, scheduling training, resolving work flow problems and adjusting work procedures and methods. In addition, an Associate Bookkeeper may perform difficult and responsible bookkeeping functions not ordinarily assigned to subordinates, use manual and automated office systems, and collect and assemble data and prepare reports.

D.C. 37's Accounting and EDP unit represents employees in, among others, the titles Retirement Benefits Examiner, Assistant Retirement Benefits Examiner, Workers' Compensation Benefits Examiner and Assistant Workers' Compensation Benefits Examiner. It also represents the titles Accountant, Assistant Accountant, Management Auditor and Tax Auditor. The Local 300 unit represents the Auditor of Accounts and Senior Auditor of Accounts titles.

Employees in the titles Assistant Retirements Benefits Examiner and Assistant Workers' Compensation Benefits Examiner perform less complex computation and claims processing tasks. These employees must have completed 60 credits of college work, including credits in mathematics, statistics, accounting and/or actuarial science or four years of high school and one year of relevant experience. The salary range for these titles is \$24,816 to \$29,111.

Assistant Accountants perform less complex accounting tasks under close supervision. The title requires completion of 60 credits of college work with at least 12 credits in accounting, or a high-school diploma and 12 credits of college-level accounting work plus two years of full-time accounting or actuarial experience. The salary range for the title is \$24,115 to \$30,211.

Under general supervision, employees in the Retirement Benefits Examiner title perform difficult technical work or

supervise a small group of subordinates. They evaluate complex service and salary data and make computations of benefits including service, salary and annuities. Qualification requirements include completing 60 credits of college-level work including 9 credits in mathematics, statistics, accounting or actuarial science and two years of relevant experience, or education and experience equivalent to these requirements. The salary range for the title is \$28,430 to \$35,592.

Employees in the two levels of the Workers' Compensation Benefits Examiner title compute benefit payments, investigate claims, review decisions of the Workers' Compensation Board and authorize the Comptroller's office to issue payments. Employees in the Bookkeeper Level II title also recover overpayments made by error or fraud. Qualifications for the titles are a bachelors' degree, including 6 credits in mathematics, statistics, accounting or actuarial science, or education and experience equivalent to these requirements. The salary range for the Bookkeeper Level I title is \$26,092 to \$29,111 and for the Bookkeeper Level II title is \$28,430 to \$35,592.

Under supervision, Accountants perform professional accounting work of moderate difficulty and may conduct field audits and investigations. They perform audit follow-up tasks and difficult computations, analyze documents, control accounts, respond to inquiries, prepare reconciliations and balance books, ledgers and journals. They may supervise the work of subordinate

employees. Accountants must have a bachelor's degree, including 24 credits in accounting and prescribed course work, and a valid New York State Certified Public Accountant license. The salary range for the title is \$27,237 to \$35,574.

Under general supervision, an Auditor of Accounts performs difficult and responsible work in account auditing and may supervise subordinate employees. Typical tasks include examining and auditing vouchers to be paid by the City, conferring with officers of City departments, determining the extent of the City's indebtedness, examining the propriety and legality of payment and whether funds are available, and authorizing payment of debts. Minimum job requirements are a bachelor's degree plus one year of relevant experience, or varying combinations of equivalent education and experience, but all Auditors must have at least one year of experience in auditing accounts in a government agency or similar organization. The salary range for the title is \$29,021 to \$37,335. Senior Auditors of Accounts supervise Auditors of Accounts and perform related but more complicated work. The salary range for the title is \$29,904 to \$40,641.

Nadia Girgis worked as an Assistant Accountant at the New York City Employees Retirement System from 1990 until 1994. Since November, 1994, she has been a Bookkeeper Level I at the Department of Youth Services. She has a bachelor's degree in accounting. She stated that in 1994, all Assistant Accountants

in her unit were transferred to Bookkeeper titles but their duties remained the same. At the Department of Youth Services, she reviews and prepares payments to agencies which provide services to the City. Because she is new to the agency, Ms. Girgis related, she is not familiar with the job titles of all of her colleagues. She believes, however, that one is a Bookkeeper and others are Associate Accountants. Her yearly salary is \$26,000.

Lorraine Coleman is a Bookkeeper Level II who works on the variable supplement pension fund for the New York Police Department. She prepares schedules of disbursements and receipts, trial balances and statements of equity. She also verifies confirmations received from the Comptroller's office regarding equity funds. To perform this work, she uses computer programs. Ms. Coleman estimated that her job comprises 25% accounting functions, 70% bookkeeping functions and 5% auditing functions. Her yearly salary is \$27,000.

There are three pension funds administered by the section in which Ms. Coleman is employed. one is administered by Ms. Coleman, the second by another Bookkeeper, and the third by a Retirement Benefits Examiner. According to Ms. Coleman, all three employees perform the same job duties.

Chi Ann Chou is a Bookkeeper Level II who works for the Police Department in its equipment section. She has an associate's degree in accounting. Ms. Chou classifies the

receipts and counts the money received from the sale of guns and uniforms to police officers, and prepares a daily sales report. She also makes a monthly sales reconciliation. Ms. Chou's yearly salary is approximately \$24,000.

Celeste Cortez works as a Bookkeeper Level II in the imprest fund unit of the New York City Controller's Office. She has an associate's degree in accounting. Ms. Cortez works on vouchers submitted by City agencies for expenditures in amounts less than \$250. She reviews the vouchers to make sure that there are no discrepancies or unauthorized payments, and generates daily, weekly, monthly and yearly reports. She also prepares bank reconciliations and makes deposits. From time to time, she visits agencies to see how they hire vendors and make bids for services. Ms. Cortez stated that she works with four Associate Accountants and that they all perform the same work, except that only she prepares the monthly reports for her unit. She and her colleagues are required to take training classes and must complete continuing professional education credits each year. Her annual salary is \$28,600.

George Gonzalez works in the Department of Employment of the Human Resources Administration as a Senior Auditor of Accounts. He posts to general ledgers and journals, balances and adjusts accounts, reviews financial reports, and makes service contract payments to agencies. He also prepares monthly reconciliations of expenditures. Mr. Gonzalez stated that, in his unit, there

are four Associate Accountants and one Assistant Accountant. When asked whether there were any Management Auditors in the unit, he replied, "(a)side from me, no."<sup>4</sup> He has an associate's degree in accounting and his yearly salary is \$32,000.

Muriel Watkins is a Senior Auditor of Accounts in the Division of Contract Agency Finance of the Human Resources Administration. She testified that some of her duties are the same as those listed in the tasks and standards document for the Bookkeeper titles. Ms. Watkins prepares reports of deposits and accruals from over a thousand private agencies which contract with the Department to perform services. She no longer supervises other employees, since budget cuts have left her the sole employee performing this job function in her unit. Ms. Watkins has an associate's degree in nursing and her yearly salary is approximately \$31,000.

Lena Adjaero is an Associate Bookkeeper for the Real Estate division of the Department of Sanitation. She registers leases and prepares bank reconciliations and vouchers for the capital budget and for payment of rent, taxes, water, utilities and assessments owed to landlords. Another of her job duties is to deliver and pick up vouchers and checks between the Comptroller's Office and the Finance Department. Until this year, she stated,

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<sup>4</sup> We note that the title Management Auditor is represented by D.C. 37's Accounting/EDP bargaining unit, and that Mr. Gonzalez holds the title Senior Auditor of Accounts, which is represented by Local 300.

she was in the title Office Associate and performed the same job duties as in her present title. Ms. Adjaero has an associate's degree in secretarial science and has almost completed a bachelor's degree in business. Her yearly salary is \$30,150.

Sharon Fung is an Auditor of Accounts in the Office of Financial Management of the Human Resources Administration. According to Ms. Fung, her job duties are the same as those listed in the job specifications for the Bookkeeper titles. She examines audit reports from City agencies to ascertain whether financial information is correct. If the information is incorrect, her unit makes an adjustment and initiates collection procedures. Before the recent budget cuts, Ms. Fung worked with Ms. Watkins on processing accruals, but no longer performs this task. At present, she works with Associate Accountants, a Staff Analyst, and some Office Associates. Ms. Fung has a bachelor's degree and a foreign bachelor's degree in business with a major in banking and insurance. Her yearly salary is approximately \$30,000.

Positions of the Parties

D.C. 37's Position

D.C. 37 maintains that employees in the Bookkeeper titles have a greater community of interest with employees in titles represented by its Accounting/EDP Unit. It asserts that a review of the Assistant Accountant job specification shows that Bookkeepers at both levels of the title perform beginning level professional work originally contemplated to be lower level accounting duties, which are the type of duties performed by Ms. Coleman, Ms. Adjaero, Ms. Chou, Ms. Cortez and Ms. Girgis. In addition, it asserts, a review of the Accounting job description shows that Accountants may conduct audit programs and perform auditing follow-up tasks, as well as performing arithmetic calculations and reconciling and balancing books, ledgers and journals.

Furthermore, D.C. 37 argues, Bookkeepers work with Accountants and other employees in titles certified to D.C. 37 units. This frequent contact, it maintains, demonstrates a similar working environment; for this reason, inclusion of employees in Bookkeeping titles in a unit with their co-workers is appropriate. D.C. 37 notes that permanent employees in the title Associate Bookkeeper may have the opportunity to be promoted to Accountant, while the Auditor of Accounts title certified to Local 300 does not promote to another title.

D.C. 37 asserts that Local 300 failed to offer evidence demonstrating that Bookkeepers perform duties more similar to those of employees in the titles that it represents. In addition, it maintains that all of the employees in the disputed titles have educational backgrounds which qualify them to perform the duties of Accountants.

#### Local 300's Position

Local 300 asserts that it has demonstrated a strong community of interest between employees in Bookkeeping titles and employees in its bargaining units because its members have similar job duties. It maintains that each of the witnesses it presented was a member of Local 300, and that this demonstrates that their job duties and responsibilities are the same as those of employees in Bookkeeping titles.

The testimony of its witnesses, Local 300 argues, demonstrates that they perform the same or substantially the same job duties as employees in the disputed titles. Furthermore, it asserts, the testimony shows that its members come into contact with employees in the Accounting titles. Local 300 states that the education and salaries of its members falls within or exceeds the qualifications of the Bookkeeper titles.

In addition, it asks the Board to note that its titles of Auditor of Accounts, Senior Auditor of Accounts and Supervising Auditor of Accounts were occupational titles that were included

in the reclassification of Bookkeepers and Associate Bookkeepers.

It states:

[t]he Department of Personnel as governing authority for job descriptions and reclassification have previously determined that the four titles of Assistant Accountant, Auditor of Accounts, Senior Auditor of Accounts and Supervising Auditor of Accounts are similar and that three titles belong to Local 300 and one belongs to D.C. 37. Therefore, Local 300 should maintain its bargaining rights over its reclassified titles.

Local 300 maintains that D.C. 37 has not demonstrated a similarity between the job duties and responsibilities of employees in its present titles and employees in the Bookkeeping titles. It states, "[t]he best that can be said of D.C. 37's witnesses is that they testified to their own job descriptions as Bookkeepers." It argues that, since no D.C. 37 members testified as to their job duties, the record is devoid of the evidence that employees in D.C. 37 titles perform duties similar to those of Bookkeepers.

Local 300 discusses the testimony of D.C. 37's witnesses and maintains that several of its witnesses have not been in their present jobs long enough to testify meaningfully to interaction between themselves and other employees. Furthermore, it asserts, some of the job functions described by these witnesses are clerical rather than bookkeeping or accounting functions, and that some of them are the tasks performed by an Auditor of Accounts.

DISCUSSION

The issue before the Board is whether each newly created job title should be added, by accretion, to a previously certified unit. In making such determinations, we consider whether the new title, because of its similarity or close relationship to unit titles, would have been included in the unit at the time of original certification. We also consider whether the number of employees to be added by accretion is relatively smaller than the number of employees already in the unit.<sup>5</sup> Here, the units to which the petitioners request accretion include substantially more employees than the number of employees in the titles sought to be added.

Title 61, § 1-02(j) of the Rules of the City New York provides:

In determining appropriate bargaining units, the Board will consider, among other factors:

1. Which unit will assure public employees the fullest freedom in the exercise of the rights granted under the statute and the applicable executive order;
2. The community of interest of the employees;
3. The history of collective bargaining in the unit, among other employees of the public employer, and in similar public employment;
4. The effect of the unit on the efficient operation of the public service and sound labor relations;

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<sup>5</sup> Decision Nos. 15-87; 23-75; 30-71; 39-69.

5. Whether the officials of government at the level of the unit have the power to agree or make effective recommendations to other administrative authority or the legislative body with respect to the terms and conditions of employment which are the subject of collective bargaining;
6. Whether the unit is consistent with the decisions and policies of the Board.

The parties have not offered evidence concerning § 1-02(j)1, 4, or 5.

We will first consider whether the new titles share a community of interest with one or the other of the existing units. When deciding whether there is a community of interest, we consider a number of factors, particularly the job duties and responsibilities of the employees;<sup>6</sup> their qualifications, skills and training;<sup>7</sup> interchange and contact;<sup>8</sup> wage rates;<sup>9</sup> lines of promotion;<sup>10</sup> organization or supervision of the department, office or other subdivision.<sup>11</sup> This list is not exclusive and none of the factors necessarily is controlling. We consider each

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<sup>6</sup> See, e.g., Decision Nos. 16-86; 13-85; 18-81; 13-81; 34-80; 6-69; 44-68.

<sup>7</sup> See, e.g., Decision Nos. 13-85; 13-81; 34-80; 46-75.

<sup>8</sup> See, e.g., Decision Nos. 29-77; 23-76; 23-75; 38-74; 65-73; 61-71; 19-71; 20-70; 6-69.

<sup>9</sup> See, e.g., Decision Nos. 13-85; 41-82; 41-73; 45-72; 4-69; 44-68.

<sup>10</sup> See, e.g., Decision Nos. 34-80; 22-75; 42-74; 45-72; 26-70; 4-69.

<sup>11</sup> See, e.g., Decision Nos. 55-76; 65-73; 61-71; 31A and B-71; 19-71; 31-69.



case individually and balance the various factors to determine where the greater community of interest lies.<sup>12</sup>

In the instant case, each union has presented evidence that a community of interest exists between employees in its unit and employees in the title, and that it represents employees who have job responsibilities similar to the duties of those titles. In the titles cited by Local 300 and D.C. 37, employees perform tasks of varying complexity and difficulty, but all perform job duties that resemble those of the Bookkeeping series.

The salary range for employees in Local 300's Auditor titles is approximately \$29,000 to \$41,000, while the salary range for D.C. 37's Retirement Benefits and Workman's Compensation series is approximately \$24,000 to \$34,000. The salary range for the Bookkeeping titles is approximately \$23,000 to \$30,000 and for the Associate Bookkeeping title is approximately \$28,000 to \$35,000. Where the annual wage rates of the various groups are within the same range, as they are here, this factor does not weigh in favor of either union.<sup>13</sup>

Other factors considered in making unit determinations are the qualifications, skills and training required for the various titles. Again, these are so similar among the titles now held by Local 300 and D.C. 37 that they cannot be distinguished in a

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<sup>12</sup> See, e.g., Decision Nos. 9-88; 15-87.

<sup>13</sup> Decision No. 15-87.

way that is dispositive of the issue in favor of one or the other bargaining unit.

Both D.C. 37 and Local 300 offered evidence concerning interchange with other titles or lines of supervision. Some of the witnesses testified that they have some contact with employees in the D.C. 37 Accounting titles. Others were unsure of the titles of their colleagues and supervisors. In the instant case, interchange and lines of supervision are not dispositive by themselves, since these factors have little effect on the day-to-day job functions of employees in the Bookkeeping titles.

While either of the units would be appropriate for the titles, the parties have not persuaded us that the unit each proposes is more appropriate than the other. Where either of the petitioned-for units would be appropriate for the title, as they are here, the purposes and policies of the NYCCBL are best served by ascertaining the wishes of the employees in the titles as to a determination of unit placement. The NYCCBL affords public employees the freedom to exercise their right of self-organization<sup>14</sup> and authorizes the Board to conduct elections to determine the majority representative in an appropriate unit.<sup>15</sup>

Accordingly, we direct that D.C. 37 and Local 300 be named on the ballot in an election among employees in the titles

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<sup>14</sup> Section 12-305 of the NYCCBL.

<sup>15</sup> RCNY, Title 61, § 1-02(n).

Bookkeeper Levels I and II and Associate Bookkeeper. We will add the employees in these titles to the bargaining unit represented by the union which receives a majority of the ballots cast. If either of the unions does not desire to participate in the election, it may have its name removed from the ballot upon written request filed with the Board within ten days after service of this Decision and Direction of Election.

ORDER

Pursuant to the powers vested in the Board of Certification by the New York City Collective Bargaining Law, it is hereby

DIRECTED, that as part of the investigation authorized by the Board, an election by secret ballot be conducted under the supervision of the Board, or its agents, at a time, place, and during the hours to be fixed by the Board, among the employees in the titles Bookkeeper Levels I and II and Associate Bookkeeper employed by the City of New York and related public employers subject to the jurisdiction of the Office of Collective Bargaining during the payroll period immediately preceding this Direction of Election (other than those employees who have voluntarily quit, retired, or who have been discharged for cause before the date of the election), to determine whether they desire to be represented for purposes of collective bargaining by District Council 37, AFSCME, AFL-CIO and thereby added to the bargaining unit covered by Certification No. 46D-75 (as amended),

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or by Local 300 of the Service Employees International Union, AFL-CIO and thereby added to the bargaining unit covered by Certification No. 8-85 (as amended); and it is further

DIRECTED, that either of the employee organizations may have its name removed from the ballot in the aforementioned elections by filing with the Board, within ten (10) days after service of this Direction of Election, a written request that its name be removed from the ballot.

Dated: New York, New York  
September 19, 1995

Malcolm D. MacDonald  
CHAIRMAN

George Nicolau  
MEMBER

Daniel Collins  
MEMBER