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*Federal Public Sector
Labour Relations and
Employment Board Act and
Federal Public Sector
Labour Relations Act*



Before a panel of the
Federal Public Sector
Labour Relations and
Employment Board

BETWEEN

ASSOCIATION OF CANADIAN FINANCIAL OFFICERS

Applicant

and

TREASURY BOARD

Respondent

Indexed as

Association of Canadian Financial Officers v. Treasury Board

In the matter of an application, under section 58 of the *Federal Public Sector Labour Relations Act*, for a determination of membership of an employee or a class of employees in a bargaining unit

Before: David Olsen, a panel of the Federal Public Sector Labour Relations and Employment Board

For the Applicant: Danielle Viel, labour relations advisor

For the Respondent: Toni Vincelli-Mosley, director of labour relations programs

Decided on the basis of written submissions,
filed May 16, June 19, and July 27, 2018.

Application before the Board

[1] On May 14, 2018, the Association of Canadian Financial Officers (“the applicant”) filed an application for a determination of questions of membership in a bargaining unit pursuant to s. 58 of the *Federal Public Sector Labour Relations Act* (S.C. 2003, c. 22, s. 2; “the Act”). It was amended on June 19, 2018.

[2] The employees or class of employees that the applicant applied for were hired as civilian members under the *Royal Canadian Mounted Police Act* (R.S.C., 1985, c. R-10) and occupy positions presently included in the Financial Services subgroup of the Special Police Services (SPS) occupational group (SPS-FIN).

[3] The matter was heard by way of written submissions filed by the parties.

Summary of the evidence

[4] The applicant is the certified bargaining agent for the bargaining unit composed of all employees of the employer (the Treasury Board) in the Financial Management (FI) occupational group as defined in Part I of the Canada Gazette of March 27, 1999, which is composed of approximately 4215 members across the federal public service.

[5] The applicant requests an order that all positions in the SPS-FIN subgroup be properly included in the FI group of the Financial Management bargaining unit, for which the applicant is the certified bargaining agent.

[6] The applicant submits that it is an established bargaining agent specifically tailored to meet the representational needs of the entire financial management community in the federal public service. Its raison d’être is representing the financial management community. The applicant is exclusively dedicated to representing financial professionals and to focusing on issues that impact members of the FI group.

[7] The applicant is already the bargaining agent for approximately 192 public service employees of the Treasury Board employed at the Royal Canadian Mounted Police (RCMP) who form part of the FI group bargaining unit.

[8] The employees of this bargaining unit are employees pursuant to s. 2(1) of the Act and perform work in an establishment listed in Schedule IV to the *Financial Administration Act* (R.S.C., 1985, c. F-11).

[9] The employer and the applicant deem that the SPS-FIN subgroup matches the equivalent public service occupational group for which the applicant is the certified bargaining agent.

[10] The SPS-FIN subgroup has historically been matched to the FI group. The RCMP has adopted the Treasury Board Secretariat's classification standard, including applying the definition, inclusions, and exclusions of the FI group to the SPS-FIN group.

[11] The Treasury Board Secretariat applied the following definition to the FI group, effective March 18, 1999:

The Financial Management Group comprises positions that are primarily involved in the planning, development, analysis, delivery or management of internal Public Service financial policies, programs, services or other related activities.

[12] Employees in the SPS-FIN subgroup meet the Treasury Board's definition of the FI group as they perform duties that as their primary purpose have responsibilities for one or more of the following activities:

(1) the development, delivery, interpretation, recommendation or revision of financial management policies, practices, principles, systems or techniques;

(2) the provision of advice on the financial implications of policy and program proposals and actions, including risk management and performance information and management, and the approval of the adequacy of financial safeguards in programs and activities;

(3) the planning and conduct of internal financial audits;

(4) the development and delivery of cost accounting models

(5) the financial planning, analysis and reporting;

(6) the financial operations and services, such as the management of the accounting process and reporting of expenditures, revenues, assets or liabilities;

(7) the provision of services in two or more administrative fields, one of which is financial, when the financial work is, in the opinion of the employer, a primary importance. In allocating a position to the appropriate group, the purpose of the position must be assessed according to all of the following

criteria:

(a) the impact of the financial aspects of the advice and recommendations made on the overall achievement of the organization's programs and objectives;

(b) the degree of responsibility and complexity of the financial work of the position, including the availability of, and the need to provide, financial functional direction; and

(c) the degree of specialized knowledge, skill and experience required in the work; and

(8) the leadership of any of the above activities.

[13] Positions that the Treasury Board has excluded from the FI group are those with a primary purpose that is included in the definition of any other group, i.e., those in which one or more of the following activities is of primary importance:

(1) the provision of administrative services in support of public service policies programs, services or other activities dealing with financial management;

(2) the planning, development, delivery or management of the internal comprehensive audit of the operations of the public service departments and agencies; and

(3) the application of a comprehensive knowledge of generally accepted accounting principles and auditing standards to the auditing of the accounts and financial records of individuals, businesses, non -profit organizations, or provincial or municipal governments to determine their accuracy and reasonableness, to establish or verify costs, or to confirm the compliance of transactions with the provisions of statutes regulations, agreements or contracts.

[14] The applicant filed with the Board the work description for the senior financial analyst position, the corresponding organizational chart, the position evaluation, and the classification rationale.

[15] The key activities of the position are as follows:

Develops, recommends implements and/or monitors compliance with approved procedures and guidelines governing the work, and facilitates acceptance of new/enhanced policies, procedures and guidelines by managers/staff.

Provides advice, coaching and/or training to assigned

managers on the interpretation and application of financial policy, procedures and tools, on such issues as forecasting, planning, management, reporting, budgeting, financial operations and policy, accounting operations, as well as methods for using systems and interpreting financial data. Facilitates their buy-in to new methods of financial planning and operations.

Plans and conducts assigned financial activities, such as tracking, monitoring, reconciling, analyzing, verifying and reporting on budgets, identifying and explaining variances, developing plans and strategies to offset shortfalls, participating in financial planning exercises, provision of expertise to the systems development life cycle in TEAM throughout all phases of the systems development life cycle, developing internal controls, analyzing/verifying costings required for MCs, TB submissions, accounting operations, etc.

Researches and prepares/provides input to a variety of financial reports for internal and external audiences (eg, ARLUs, Main and Supplementary Estimates, RPP, DPR, forecasting exercises, budget and operational reports) as well as briefings and presentation materials for senior managers.

Represents the assigned area on RCMP committees, working groups, at meetings and on projects. Provide specialist expertise in the development and assessment of options and contributes to the development of new/enhanced business processes, practices, internal controls etc.

May supervise staff

[16] By letter dated June 19, 2018, the employer consented to this application.

[17] The applicant submits that the SPS-FIN subgroup, as identified in this application, is a best fit with the bargaining unit for which the applicant is the certified bargaining agent, given their shared community of interest due to the highly similar nature of the work, the conditions of employment, the impact of the work and its degree of responsibility and complexity, and the degree of specialized knowledge, skills, and experience involved.

[18] Section 58 of the Act provides as follows:

Determination of questions of membership in bargaining units

58 On application by the employer or the employee organization affected, the Board must determine every question that arises as to whether any employee or class of

employees is included in a bargaining unit determined by the Board to constitute a unit appropriate for collective bargaining, or is included in any other unit.

[19] The responsibility for determining membership in bargaining units rests with the Board. In making its determination, the Board must look at the duties of the positions at issue and compare them with the group definition of the proposed bargaining unit. In this instance, the Board must look at the primary duties of the employees of the SPS-FIN subgroup to determine whether they are to be included in the FI bargaining unit or in any other unit.

[20] The members of the SPS-FIN subgroup plan and conduct assigned financial activities such as tracking, monitoring, reconciling, analyzing, verifying, and reporting on budgets; identifying and explaining variances; developing plans and strategies to offset shortfalls; participating in financial planning exercises; providing expertise; developing internal controls; analyzing and verifying costings; and providing input to a variety of financial reports for internal and external audiences; estimating; carrying out forecasting exercises; preparing budget and operational reports; etc. These activities fall squarely within the FI group bargaining unit's definition.

[21] It is also noted from the application that for pay purposes, the SPS-FIN subgroup has historically been matched to the FI group bargaining unit.

[22] In light of the nature of the work and the community of interest that the employees at issue share with the FI group, I find that the applicant has met its burden of establishing that the group of employees subject to this application should be included in the bargaining unit.

[23] For all of the above reasons, the Board makes the following order:

(The Order appears on the next page)

Order

[24] The application is allowed.

[25] The Board declares that all employees in the SPS-FIN occupational subgroup are appropriately included in the bargaining unit composed of all employees of the employer in the FI group as defined in Part I of the Canada Gazette of March 27, 1999.

August 28, 2018.

David Olsen
a panel of the Federal Public Sector
Labour Relations and Employment board