

BEFORE THE
EMPLOYMENT APPEAL BOARD
Lucas State Office Building
Fourth floor
Des Moines, Iowa 50319

MICHELE A TAYLOR Claimant, and MOSAIC Employer.	: : : : : : : : : : : :	HEARING NUMBER: 07B-UI-08118 EMPLOYMENT APPEAL BOARD DECISION
---	--	---

NOTICE

THIS DECISION BECOMES FINAL unless (1) a **request for a REHEARING** is filed with the Employment Appeal Board within **20 days** of the date of the Board's decision or, (2) a **PETITION TO DISTRICT COURT IS FILED WITHIN 30 days** of the date of the Board's decision.

A **REHEARING REQUEST** shall state the specific grounds and relief sought. If the rehearing request is denied, a petition may be filed in **DISTRICT COURT** within **30 days** of the date of the denial.

SECTION: 96.5(2)a

DECISION

UNEMPLOYMENT BENEFITS ARE ALLOWED IF OTHERWISE ELIGIBLE

The employer appealed this case to the Employment Appeal Board. The members of the Employment Appeal Board, one member dissenting, reviewed the entire record. The Appeal Board finds the administrative law judge's decision is correct. The administrative law judge's Findings of Fact and Reasoning and Conclusions of Law are adopted by the Board as its own. The administrative law judge's decision is **AFFIRMED**.

Elizabeth L. Seiser

John A. Peno

AMG/fnv

CONCURRING OPINION OF MARY ANN SPICER:

I agree with my fellow board members that the administrative law judge's decision should be affirmed; however, I would add the following comment:

Ms. Taylor was hired as an Accounting Specialist I with full responsibilities of reconciling a client's account. Ms. Taylor was on a last chance agreement and knew her job would be in jeopardy if she failed to reconcile the clients' checking accounts. The employer failed to demonstrate that Ms. Taylor previously understood her role to reconcile accounts and that any error in doing so seriously impacted her job performance as a account specialist, which could have negative implications on the employer. Based on the number of accounts that the claimant had to reconcile, the record lacked substantial evidence to show any wrongful intent or deliberate action whereby the claimant might benefit by not maintaining the solvency of any of the checking accounts. Thus, I would affirm the decision of the administrative law judge with comment.

Mary Ann Spicer

AMG/fnv