

## **POSITION DESCRIPTION**

Agriculture Auditor 3 – Dairy Trade Practices

Division of Trade & Consumer Protection – Bureau of Business Trade Practices

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## **POSITION SUMMARY**

This is a developmental level auditing position dedicated to the performance of complex compliance audits and investigations of state trade practice laws; with primary emphasis on dairy product wholesalers' compliance with the Dairy Trade Practices Law [Wis. Stat. § 100.201]. This position may also be responsible for the performance of field audits and investigations of gas stations, retail stores, tobacco wholesalers, soda water bottlers, oil companies, breweries, and pharmaceutical companies for the purpose of enforcing the Unfair Sales Act and laws related to fraudulent representations, price discrimination, and price gouging.

The position requires knowledge of accounting and business practices and how to apply auditing techniques to diverse businesses and industries. Work is performed under general supervision of the Trade Practices Section Chief. The incumbent makes independent decisions while conducting audits.

## **GOALS AND WORKER ACTIVITIES**

### **50% GOAL A: Performance of compliance audits and examinations for the purpose of enforcing trade practice laws.**

- A.1 Audit accounting and other business records, including: price lists, sales invoices, purchase orders, fixed asset records, cash disbursements, expense accounts, receivables, payables and cash receipts of regulated industries to determine compliance with applicable laws.
- A.2 Interpret the trade practice laws to regulated companies, complainants, and department management.
- A.3 Interview and audit records of retailers, producers, wholesalers, group purchasing organizations, distributors and others engaged in business dealings with the regulated companies.
- A.4 Proofread and review work of lower level auditors.
- A.5 Correspond with industry personnel to obtain information and provide detailed answers to questions regarding compliance and examination findings.
- A.6 Analyze cost justifications submitted by regulated customers to justify their discounts to customers.
- A.7 Independently analyze cost accounting methodologies used in the manufacture, packaging and distribution of select dairy products.
- A.8 Prepare drafts of subpoenas, civil investigative demands.

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### **35% GOAL B: Report audit results to division management, respondents, and complainants. Assist with enforcement actions.**

- B.1 Prepare reports summarizing audit procedures and findings. These reports range from simple summaries to detailed written accounts of large and complicated investigations.
- B.2 Prepare complex written analyses that test audit findings against applicable trade practices laws.
- B.3 Participate in conferences with regulated business management to discuss examination findings.
- B.4 Assist regulated businesses in the development of policies and procedures that are compliant with trade practice laws.
- B.5 Prepare enforcement action recommendations to division management. Participate in the decision-making process.
- B.6 Assist in the training and development of lower level auditors and administrative staff.
- B.7 Assist prosecutors by drafting legal papers for enforcement actions.
- B.8 Testify in formal court and administrative proceedings regarding audit findings.

### **10% GOAL C: Maintain dairy trade practice fee payment records.**

- C.1 Track dairy trade practice fee payments received by the department.
- C.2 Assist fee payers with any questions they may have.
- C.3. Review fees for noncompliance.
- C.4. Contact businesses that may not be aware of fee requirement.

### **5% GOAL D: Maintain and improve professional proficiency and knowledge.**

- D.1 Participate in seminars, conferences, in-house training sessions, and formal education programs to expand knowledge in economic theory, accounting, finance, statistics, regulation and other job-related areas.
- D.2 Review technical publications and literature to keep abreast of current issues and developments affecting regulated industries.
- D.3 Review statutes and administrative code to expand knowledge of laws pertaining to regulation and other matters.

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## **KNOWLEDGE AND SKILLS REQUIRED BY THIS POSITION**

- A. Knowledge or experience regarding generally accepted accounting principles, generally accepted auditing standards and finance.
- B. Expert knowledge of Wis. Stat. Ch. 93 and Department duties and powers relating to Wis. Stat; §§. 100.20, 100.201, 100.30, 100.31, and Wis. Adm. Code Chs. ATCP 102 - 106.
- C. Knowledge of cost accounting methods and procedures.
- D. Knowledge of quantitative methods and statistical techniques.
- E. Knowledge or experience regarding rules of evidence and presentation of evidence.
- F. Considerable ability to gather and assimilate data and prepare reports.
- G. Effective oral and written communication skills, including the ability to present information to groups and individuals.
- H. Considerable knowledge of computer systems, including Excel spreadsheets and Access databases.
- I. Knowledge of business information systems.
- J. Ability to independently schedule audit projects and prioritize work within those projects.

## **SPECIAL REQUIREMENTS**

- A. Professional training in accounting or auditing such as that which would be acquired by earning a Bachelor's Degree in accounting or finance from an accredited post-secondary college/university; or commensurate work experience and training.
- B. This position is required to spend 20-40% of its time in travel status; therefore, the incumbent must be able to travel independently about the state.
- C. Possession of, or ability to obtain, a valid driver license or the ability to provide one's own transportation for work assignments, including personal automobile insurance and a motor vehicle for work use, is required.

## **DISCRETION AND ACCOUNTABILITY**

This position has a wide range of discretion in the administration and enforcement of the above programs. The position makes recommendations for corrective action in the form of warning letters, administrative proceedings, and forfeiture actions.

## **WORKING ENVIRONMENT**

The position will work in typical office situations; however, some of the work may be performed at the business locations in less than ideal circumstances. Travel may also be required under less than ideal conditions.