

STATE OF WISCONSIN
CLASSIFICATION SPECIFICATION

AGRICULTURE AUDITOR
CLASSIFICATION SERIES

I. INTRODUCTION

A. Purpose of This Classification Specification

This classification specification is the basic authority under ER 2.04 Wis. Adm. Code for making classification decisions relative to present and future professional positions located within the Department of Agriculture, Trade and Consumer Protection, which conduct field audits and financial statement reviews of entities governed by one of the specialized agricultural program areas, such as grain, dairy/vegetable or trade practices. This classification specification will not specifically identify every eventuality or combination of duties and responsibilities that currently exist, or those that result from changing program emphasis in the future. Rather, it is designed to serve as a framework for classification decision-making in this occupational area.

Classification decisions must be based on the “best fit” of the duties within the existing classification structure. The “best fit” is determined by the majority (i.e., more than 50%) of the work assigned to and performed by the position when compared to the class concepts and definition of this specification or through other methods of position analysis. Position analysis defines the nature and character of the work through the use of any or all of the following: definition statements; listing of areas of specialization; representative examples of work performed; allocation patterns of representative positions; job evaluation guide charts, standards or factors; statements of inclusion and exclusion; licensure or certification requirements; and other such information necessary to facilitate the assignment of positions to the appropriate classification.

B. Inclusions

This classification series encompasses professional positions located within the Department of Agriculture, Trade and Consumer Protection, which conduct field audits and financial statement reviews of entities governed by one of the specialized agricultural program areas, such as grain, dairy/vegetable, or trade practices.

C. Exclusions

Excluded from this classification series are the following types of positions:

1. Positions which do not meet the statutory definition of professional, as defined in s. 111.81(15), Wis. Stats.
2. Positions which meet the statutory definition of management or supervisor as defined in s. 111.81(13) or (19), Wis. Stats.

3. Positions which spend the majority of their time performing professional accounting or auditing work unrelated to agriculture program field auditing, which are more appropriately classified as Accountants or Auditors.
4. Positions which spend the majority of their time performing duties which are more appropriately classified as Financial Specialists.
5. All other positions which are more appropriately identified by other classification specifications.

D. Entrance Into and Progression Through This Series

Entrance into this classification series is through competition. Progression from the Agriculture Auditor through or up to the Agriculture Auditor 4 level may occur through reclassification upon attainment of internal standards and operation under general supervision. Competition is required for those positions designated at the advanced Agriculture Auditor 5 level or as lead workers.

II. DEFINITIONS

AGRICULTURE AUDITOR

This is an entry progressing to a developmental level classification. Positions allocated to this level function as professional auditors conducting field audits, inspection/investigations, and financial statement reviews of entities within one of the specialized agricultural program areas, such as grain, dairy/vegetable or trade practices. Positions independently conduct small or routine field audits. They may assist higher level auditors in conducting large, complex audits and/or investigations. As positions progress, they conduct audits requiring greater independent decision making responsibilities through the interpretation of policies, rules, and procedures governing the audits and investigations.

Work is performed under close progressing to limited supervision within a framework of established procedures and regulations and is subject to review by higher level auditors and/or the section chief.

AGRICULTURE AUDITOR 3

This is the objective level and positions operate under general supervision. Positions allocated to this level function as professional auditors conducting field audits and financial statement reviews of entities within one of the specialized agricultural program areas, such as grain, dairy/vegetable or trade practices.

Audits and financial statement reviews are of a broader scope, size and normally involve larger and more complex entities (*multi-location, multi-state*) and accounting systems, requiring greater independent decision making responsibilities through the interpretation of policies, rules and procedures governing the audits and investigations. Enforcement actions recommended at this level require little to no additional research following analysis of audit findings and routinely include: the writing of warning letters, special orders, or assisting prosecutors with the drafting of legal documents.

Positions at this level may train and guide the work of lower level auditors during the conduct of audits and may perform financial review analyses of CPA audited and reviewed financial statements filed with the department. Technical guidance continues to be received from higher level unit staff or management.

Representative Agriculture Auditor 3 - positions

Agriculture Auditor 3 (Grain)– Conduct audits and investigations of grain dealers and grain warehouse keepers to determine compliance with the provisions of Chapter 126, Wis. Stats.; determine whether grain dealers and grain warehouse keepers are maintaining accurate records, furnishing producers with required documentation and whether warehouse keepers maintain sufficient grain inventory to meet storage

obligation and minimum liquidity standards, or whether security for producers must be deposited with the department.

Agriculture Auditor 3 (Dairy/Vegetable) - Conduct audits within a wide variety of program areas, including cost audits of dairy plants; conduct financial statement analysis and review for dairy plants and food processing plants to determine if they meet the minimum financial standards or if demands must be made for the deposit of security to protect producers; audit dairy plant financial and production records; coordinate, direct and participate in the default process when dairy plants or food processors fail to pay producers.

Agriculture Auditor 3 (Trade Practices) - Conduct audits and investigations concerning enforcement of the Unfair Sales Act, s. 100.30, Wis. Stats, as interpreted by ATCP 105, Wis. Adm. Code. This position may also be responsible for the performance of field audits and investigations of trade practices laws affecting, dairies, soda water bottlers, oil companies, breweries, tobacco buyers and pharmaceutical companies for the purpose of enforcing Wisconsin Statutes and ATCP rules. This position will assist in the maintenance of program methodologies and provide information to legislators, industry representatives and the general public along with representing the Department at public hearings and open meetings.

AGRICULTURE AUDITOR 4

This is the advanced level and positions operate under general supervision. Positions allocated to this level function independently as professional auditors within a highly technical area of specialization. Positions conduct field audits and financial statement analysis and review of entities within one of the specialized agricultural program areas, such as grain, dairy/vegetable or trade practices. Audits and financial statement analysis and review are of a broader scope, size and normally involve entities of a *national or international scale* and complex accounting systems. Work requires greater independent decision making responsibilities through the interpretation of complex regulations, policies, rules, procedures and a broader range of knowledge related to business practices governing the audits and investigations.

Positions allocated to this level guide subordinate professional field auditors engaged in the financial audits of entities of a large and complex nature and/or function as staff specialists within a highly technical area of specialization. These positions may also perform compliance activities related to investigations where business entities are suspected of unlawful or fraudulent activities.

A significant amount of time is spent providing highly technical expertise, consultative and/or staff services of a very specialized and highly complex nature. **This includes:** active participation in developing, recommending and implementing program changes, policies, and general operating procedures; providing technical consultation for legislative issues, administrative code revisions, and/or rule hearings; functioning in a paralegal capacity (e.g., preparation of legal documents, depositions); and/or speaking as a technical expert in professional forums (e.g., legislative hearings, industry conventions, etc.).

Representative Agriculture Auditor 4 - positions

Agriculture Auditor 4 (Grain) - This position guide the examination and conduct of complex field audits, inspections and investigations of grain records and financial records of large facilities with a greater volume of business, multi-location, multi-state and/or multi-stakeholders that buy, sell or store grain to determine compliance with the Wisconsin Agricultural Producers Security Act. This position will conduct criminal investigations where there is any possible criminal involvement indicated.

Agriculture Auditor 4 (Dairy/Vegetable) - This position guides the examination and conduct of complex investigative audits in the field of dairies, dairy and vegetable contractors to enforce the many statutes and Wisconsin Administrative codes relating to security for the obligations of these businesses to the producers

who sell to them and to the discrimination of pricing. Many of the businesses subject to these audits are major national and international corporations.

Agriculture Auditor 4 (Trade Practices) - This position guides the examination and conduct of complex investigative audits for a wide variety of regulated companies to determine compliance with applicable laws (regulated companies range from the nation's largest dairies, breweries, oil companies, and soda water bottlers to small distributorships) for the purposes of enforcing Wisconsin statutes relating to a wide variety of statutes relating to unfair trade practices. These positions analyze cost data to determine if it justifies selling prices set by dairies, soda water bottlers, brewers, oil companies, and drug wholesalers.

AGRICULTURE AUDITOR 5

This is the advanced level for professional performing under general supervision. Positions at this level perform field audits and financial statement reviews within one of the specialized agricultural program areas, such as grain, dairy/vegetable or trade practices. In addition, positions at this level *serve as Lead workers* and guide the examination of financial transactions and procedures of *very large and complex multi-state, multi-national entities*; lead the work of subordinate auditors during the audit of a specific entity, or organize and direct a number of audits within a geographic region; perform a variety of highly technical consultative and/or staff services of a very specialized and highly complex nature, requiring a high degree of technical expertise, such as those positions functioning as research and training chiefs; conduct research and develop complex audit techniques and functions; participate in the formulation of departmental policies and procedures; **and** serve as an assistant to the section chief.

III. QUALIFICATIONS

The qualifications required for these positions will be determined at the time of recruitment. Such determinations will be made based on an analysis of the goals and worker activities performed, and by an identification of the education, training, work, or other life experiences which would provide reasonable assurance that the knowledge and skills required upon appointment have been acquired.

Special Requirement: Professional training in accounting or auditing such as that which would be acquired by earning a Bachelor's Degree in accounting or auditing from an accredited post secondary college/university; or commensurate work experience and training.

IV. ADMINISTRATIVE INFORMATION

This classification series was created effective April 5, 1992, as a result of the Fiscal Survey. This classification specification was modified effective December 31, 2000 and announced in Bulletin CLR/SC-123 to abolish the Agriculture Auditor 1 and 2 classification levels and create the Agriculture Auditor classification level, which is a semi-automatic pay progression classification.

The class specification was modified effective, February 15, 2009 and announced in Bulletin OSER-0233-MRS/SC to better reflect the work distinctions between each level of the series.

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