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**FIELD AUDITOR - MILK MARKETING BOARD**

**SCOPE OF WORK:**

Work involves auditing the financial records of milk plants and examining management practices to determine compliance with the regulatory and control operations of the Milk Marketing Board (NDCC 4-18).

**DUTIES PERFORMED AT ALL LEVELS:**

- Conduct pre- and post-audit conferences with dairy plant management.
- Examine financial producer payrolls; verify product pounds and dollar value paid.
- Determine plant utilization percentages to determine if the minimum blend price is being met for the purchase of Grade "A" milk; prepare supporting documents and schedules.
- Review and analyze plant reports to the Board, determine findings and conclusions; present any recommendations for changes.
- Prepare administrative assessments reflecting amount due the Board or credit due the plant.
- Prepare cost studies to determine unit costs of different milk commodities; prepare report of resulting loss or profit from plant operation.
- Compile statistical data from both audited and reported data for establishing pricing plans.

**NOTE:** The duties listed are not intended to be all-inclusive. Duties assigned any individual employee are at the discretion of the appointing authority.

**FIELD AUDITOR I - MILK MARKETING BOARD**  
GRADE J

0381

**LEVEL DEFINITION:**

Auditors at this level work in conjunction with a higher level auditor. Work is reviewed upon completion.

**ADDITIONAL DUTIES PERFORMED AT THIS LEVEL:**

- Investigate disruptive trade practices and prepare reports.

MINIMUM QUALIFICATIONS:

Requires a bachelor's degree with a major in accounting, agri-business, or business administration. Degrees in agri-business or business administration will require a concentration in accounting.

**FIELD AUDITOR II - MILK MARKETING BOARD**  
GRADE K

0382

LEVEL DEFINITION:

Work at this level includes organizing, coordinating, and training responsibilities. Work is performed with limited supervision.

ADDITIONAL DUTIES PERFORMED AT THIS LEVEL:

- Conduct hauling cost studies for Grade "A" dairy producers and Grade "A" bottling plant cost studies, prepare reports.
- Compile statistical information for monthly and annual reports to be used by the North Dakota Milk Marketing Board in decision making.
- Prepare training programs for audit staff.
- Schedule audits, prepare working papers and reports for pre- and post-audit conferences.
- Review all reports of audit findings and conclusions and prepare administrative assessments.

MINIMUM QUALIFICATIONS:

Requires a bachelor's degree with a major in accounting, agri-business, or business administration and two years of experience in the auditing of commercial dairy farm or plant operations, management and financial conditions. Degrees in agri-business or business administration will require a concentration in accounting.

Eff. Date: 10/74

Rev: 6/95 - Changed series title, duties, minimum qualifications, pay grade and updated format

Rev: 7/12 – Conversion to Hay System