

TABLE 4.31

## State Comptrollers: Qualifications for Office

State	Minimum age	U.S. citizen (years)	State resident (years)	Education years or degree	Professional experience and years	Professional certification and years	Other qualifications
Alabama	...	★	...	(n)	★, 10 yrs.	(a)	...
Alaska	...	...	...	...	...	...	...
Arizona	...	...	...	...	...	...	...
Arkansas	30	...	...	...	...	...	...
California	...	...	...	...	...	...	...
Colorado	...	...	...	...	...	...	...
Connecticut	...	...	...	...	...	...	...
Delaware	...	...	...	...	...	...	...
Florida	30	...	★, 7 yrs.	...	...	...	...
Georgia	...	...	...	...	...	...	...
Hawaii	...	...	30 days	...	...	...	...
Idaho	25	(b)	★, 2 yrs.	...	...	...	...
Illinois	25	★	★, 3 yrs.	...	...	...	...
Indiana	...	...	...	...	...	...	...
Iowa	...	...	...	...	...	...	...
Kansas	...	...	...	...	...	...	...
Kentucky	...	...	...	(c)	...	...	...
Louisiana	...	...	...	...	...	...	...
Maine	...	...	...	...	...	...	...
Maryland	...	...	...	...	...	...	...
Massachusetts	...	...	...	★(d)	...	...	...
Michigan	...	...	...	★, B.S.	★, 2 yrs.	...	...
Minnesota	...	...	...	...	...	...	...
Mississippi	...	...	...	...	...	...	(e)
Missouri	...	...	...	...	...	...	...
Montana	...	...	...	★(f)	★, 10 yrs.	★, CPA	...
Nebraska	...	...	...	★(g)	★, 3 yrs.	★, CPA	...
Nevada	25	★	★, 2 yrs.	...	...	...	...
New Hampshire	...	...	...	...	...	...	...
New Jersey	...	...	...	...	...	...	...
New Mexico	...	★	...	...	...	...	...
New York	30	★	★(h)	...	...	...	...
North Carolina	...	...	...	★(i)	★	...	★(i)
North Dakota	...	...	...	...	...	...	...
Ohio	...	...	...	...	...	...	...
Oklahoma	...	★	...	...	...	...	...
Oregon	...	...	...	...	...	...	...
Pennsylvania	21	...	...	★(j)	★, 10 yrs.	★, CPA	...
Rhode Island	...	★	...	★(k)	...	★, CPA	...
South Carolina	18	...	...	...	...	...	...
South Dakota	...	★	...	...	...	...	...
Tennessee	...	...	...	...	...	...	...
Texas	...	★(b)	...	...	...	...	...
Utah	...	★	...	★(l)	★, 6 yrs.	★, CPA	...
Vermont	...	...	...	...	...	...	...
Virginia	...	...	...	...	...	...	...
Washington	...	★, Whole life	...	...	...	...	...
West Virginia	...	...	...	...	...	...	...
Office of State Auditor	25	★	...	...	...	...	...
Division of Finance, Office of State Comptroller	...	★	...	★(m)	★, 4 yrs.	...	...
Wisconsin	...	...	...	★(j)	...	★, CPA	...
Wyoming	25	★	...	...	...	...	...

See footnotes at end of table

## AUDITORS AND COMPTROLLERS

TABLE 4.31

### State Comptrollers: Qualifications for Office (continued)

Sources: *Comptrollers: Technical Activities and Functions*, 2016 edition, National Association of State Auditors, Comptrollers and Treasurers and The Council of State Governments, March 2018.

Key:

★—Formal provision.

...—No formal provision.

N.A.—Not applicable.

(a) One of the following CPA, CIA, CPM, CGFM or CGFO.

(b) Years not specified.

(c) In part the statute reads “the state controller shall be a person qualified by education and experience for the position and held in high esteem in the accounting community.”

(d) Advanced degree in accounting, auditing, financial management, business administration or public administration (M.G.L.C. 7A, S.1).

(e) The executive director (a) shall be a certified public accountant; or (b) shall possess a master's degree in business, public administration or a related field; or (c) shall have at least 10 yrs. experience in management in the private or public sector and a minimum of 5 yrs. experience in high level management with a documented record of management.

(f) Bachelor's degree in accounting.

(g) Four-year degree with a concentration in accounting.

(h) Five preceding elections.

(i) Qualified by education and experience for the office.

(j) Bachelor's degree.

(k) Master's degree in accounting or business administration.

(l) Accounting or related college degree.

(m) College education with a major in business or public administration.

(n) Bachelor's degree with a major in accounting and a master's degree in accounting, business administration or public administration, both of which must be from an accredited college or university that is a member of one of the six regional accreditation associations in the United States.