

AUDITORS AND COMPTROLLERS

Table 4.31
STATE COMPTROLLERS: QUALIFICATIONS FOR OFFICE

State	Minimum age	U.S. citizen (years)	State resident (years) (a)	Education years or degree	Professional experience and years	Professional certification and years	Other qualifications	No specific qualifications for office
Alabama.....	★	★	★	★, B.S.	★, 10 yrs.	(b)	...	...
Alaska.....	...	...	...	...	...	...	...	★
Arizona.....	...	★, 1 yr.	★, 1 yr.	★, B.S.	★, 7–10 yrs.	★(c)	...	...
Arkansas.....	30	...	...	...	★	...	...	...
California.....	★	...	...	...	...	...	...	...
Colorado.....	...	...	...	★(d)	★, 6 yrs.	★, CPA	...	...
Connecticut.....	...	...	★	...	...	...	...	...
Delaware.....	...	...	...	...	...	...	...	★
Florida.....	30	...	★, 7 yrs.	...	...	...	...	...
Georgia.....	...	...	...	...	...	...	...	★
Hawaii.....	...	...	30 days	...	...	...	...	★
Idaho.....	25	(e)	★, 2 yrs.	...	...	...	...	...
Illinois.....	25	★	★, 3 yrs.	...	...	...	...	...
Indiana.....	...	...	★(e)	...	...	...	...	...
Iowa.....	...	...	...	...	...	...	...	★
Kansas.....	...	...	...	...	...	...	...	★
Kentucky.....	...	...	...	...	...	...	(f)	★
Louisiana.....	...	...	...	...	...	...	...	★
Maine.....	...	...	...	...	...	...	(g)	★
Maryland.....	18	★	★	...	...	...	...	...
Massachusetts.....	...	...	...	★(h)	★, 7 yrs.	...	...	...
Michigan.....	...	...	...	★(i)	★, 2 yrs.	(i)	(i)	...
Minnesota.....	...	...	...	...	...	...	...	★
Mississippi.....	...	...	...	★(h)	★, 10 yrs.	★, CPA	(j)	...
Missouri.....	...	...	...	...	...	...	...	★
Montana.....	...	...	...	★(k)	★, 10 yrs.	★, CPA	...	★
Nebraska.....	...	...	...	★(l)	★(m)	★, CPA	...	...
Nevada.....	25	★	★, 2 yrs.	...	...	...	...	...
New Hampshire.....	...	...	...	...	...	...	(n)	★
New Jersey.....	...	...	...	...	...	...	...	★
New Mexico.....	30	★	5	N.A.	N.A.	N.A.	N.A.	N.A.
New York.....	30	★	★(o)	...	...	...	...	...
North Carolina.....	...	...	...	★(p)	★	...	★(p)	...
North Dakota.....	...	...	...	...	...	...	...	★
Ohio.....	...	...	...	...	...	...	...	...
Oklahoma.....	...	★	★	★	★, 5 yrs.	...	...	★
Oregon.....	...	...	...	...	...	...	...	★
Pennsylvania.....	...	...	...	...	...	...	...	★
Rhode Island.....	...	★	★	★(r)	...	★, CPA	...	...
South Carolina.....	18	...	...	...	...	...	...	...
South Dakota.....	★	★	★, 1 yr.	...	...	...	...	...
Tennessee.....	...	...	...	★	★, 7 yrs.	★, CPA	...	...
Texas.....	18	★(e)	★, 1 yr.	...	...	...	...	...
Utah.....	...	★	...	★	★, 6 yrs.	★, CPA	...	...
Vermont.....	...	...	...	...	...	...	...	★
Virginia.....	...	...	...	...	...	...	...	★
Washington.....	★	★, Whole life	★	★	★	★	...	...
West Virginia.....	...	...	...	...	...	...	...	...
Office of State Auditor....	25	★	★	...	...	...	...	...
Division of Finance, Office of State Comptroller.....	...	★	★	★, B.S., B.A.	★, 4 yrs.	...	...	...
Wisconsin.....	...	...	...	★, B.S.	...	★, CPA	...	...
Wyoming.....	★	★	★	...	...	...	...	...

Sources: The National Association of State Auditors, Comptrollers and Treasurers, January 2013 and The Council of State Governments, January 2012.

Key:

- ★ — Formal provision.
- ... — No formal provision.
- N.A. — Not applicable.
- (a) 18 yrs. At time of election or appointment and a citizen of the state.
- (b) One of the following CPA, CIA, CPM, CGFM or CGFO.
- (c) Any of those mentioned or CFE, CPM, etc.
- (d) 5 yrs. or college degree.
- (e) Years not specified.
- (f) The Kentucky Revised Statutes state that “The state controller shall be a person qualified by education and experience for the position and held in high esteem in the accounting community.”
- (g) There are no educational or professional mandates, yet the appointed official is generally qualified by a combination of experience and education.

(h) Master’s degree. For Massachusetts an advanced degree in accounting, auditing, financial management, business administration or public administration (M.G.L.C. 7A, S.1).

(i) Bachelor’s degree, no professional certification required, but CPA certification is considered desirable. Financial management experience, knowledge of GAAP and good communication skills are other qualifications.

(j) 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.

(k) Bachelor’s degree in accounting.

(l) 4-yr. degree with concentration in accounting.

(m) 3 yrs. directing the work of others.

(n) Education and relevant experience.

(o) Five preceding elections.

(p) Qualified by education and experience for the position.

(q) Master’s degree in accounting or business administration.