

AUDITORS AND COMPTROLLERS

**Table 4.31
STATE COMPTROLLERS: QUALIFICATIONS FOR OFFICE**

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

Sources: *Comptrollers: Technical Activities and Functions*, 2008 Edition, The National Association of State Auditors, Comptrollers and Treasurers, December 2009.

Key:

★ — Formal provision.
 ... — No formal provision.
 N.A. — Not applicable.

(a) Any of those mentioned or CFE, CPM, etc
 (b) 18 yrs. At time of election or appointment and a citizen of the state.
 (c) 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."

(d) There are no educational or professional mandates, yet the appointed official is generally qualified by a combination of experience and education.

(e) At least 5 yrs. experience in high level management.

(f) Education and relevant experience.

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

(h) Master's degree in accounting, finance or business management or public administration.

(i) 5 yrs. or college degree.

(j) Years not specified.

(k) Master's degree.

(l) 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.

(m) 4 yrs. with major in accounting.

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

(o) Bachelor's degree in accounting.