

PART II	DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT	2.575
	STATE OF HAWAII	2.576
.....		2.578
		2.579
	Minimum Qualification Specifications	2.581
	for the Classes:	2.583
		2.584
	<u>AUDITOR I, II, III, IV, V, VI &amp; VII</u>	

**Basic Education Requirement**

Bachelor's degree from an accredited four (4) year college or university with at least twelve (12) semester credit hours in accounting and/or auditing subjects.

**Other Qualifying Education**

1. Bachelor's degree in Accounting (BAcc): Applicants who possess a bachelor's degree with a major in accounting, or a bachelor's degree with accounting and/or auditing coursework equivalent to a bachelor's degree in accounting, from an accredited college or university will be deemed to have met the education and experience requirements for the class Auditor II.
  
2. Master's degree in Accounting (MAcc): Applicants who possess a master's degree in accounting, or a master's degree with accounting and/or auditing coursework equivalent to a master's degree in accounting, from an accredited college or university will be deemed to have met all the basic education and experience requirements for the class Auditor II.

**Experience Requirements**

Applicants must have had progressively responsible experience of the kind and quality described below and in the amounts shown in the following table, or any equivalent combination of training and experience:

PART II  
 AUDITOR I, II, III, IV, V, VI & VII  
 2.575, 2.576, 2.578, 2.579, 2.581, 2.583 & 2.584

Auditor Class	Specialized Experience Required (years) with the following education/certification backgrounds			Lead Auditor/Supvry Experience (yrs.)
	Bachelor's Degree w/12 acctg credits	BAcc/ Bachelor's Degree w/acctg credits	MAcc	
I	0	0	0	0
II	1	0	0	0
III	2	1	1	0
IV	3	2	2	0
V	4	3	3	*
VI	4	3	3	1
VII	4	3	3	2**

**Specialized Experience:** Progressively responsible professional auditing experience requiring the knowledge and application of generally accepted professional accounting and auditing principles, standards, theory and practices for the purpose of analyzing and interpreting accounting books, records, or systems.

**Lead Auditor or Supervisory Experience:** Applicants must have had lead auditor or supervisory experience, or a combination of lead auditor and supervisory experience, of the type and quality described below:

- A. **Lead Auditor Experience:** Work experience as lead auditor of a team of auditors for large and complex assignments comparable in scope and complexity to the class Auditor V in State service. Such work experience includes responsibility for developing audit plans; organizing and assigning specific tasks and supervising operations of the audit team; preparing audit reports and serving as technical expert in the area of assignment.
- B. **Supervisory Experience:** Professional auditing experience which included such duties and responsibilities as coordinating and assigning work; evaluating performance; providing technical assistance in difficult and problem cases; and conducting training of subordinate professional auditing personnel.

\*\*In addition, for the class Auditor VII, at least one (1) year of the required two (2) years of lead auditor or supervisory experience must have been supervisory experience as described above.

\*Supervisory Aptitude: Applicants for Auditor V must possess supervisory aptitude. Supervisory aptitude is the demonstration of aptitude or potential for the performance of supervisory duties through successful completion of regular or special assignments which involve some supervisory responsibilities or aspects of supervision, e.g., by serving as a group or team leader, or by the completion of training courses in supervision accompanied by application of supervisory skills in work assignments; and/or by favorable appraisals by a supervisor indicating the possession of supervisory potential.

Non-Qualifying Experience: The following types of experience will not be accepted as the professional experience required for these positions: Experience in positions where the duties did not require full professional knowledge and application of generally accepted accounting principles or auditing standards such as an operator of accounting or bookkeeping machines, or in bookkeeping, or in minor accounting or clerical positions (e.g., time, leave, payroll, voucher, examining, etc.); and experience as an office manager or owner of a business who supervises accountants, auditors or bookkeepers but does not participate in the accounting or auditing work with responsibility for its technical adequacy.

### **Substitution of Experience for Basic Education**

The following types of experience may be substituted for education on a year-for-year basis. To be acceptable, the experience must have been of such scope, level and quality as to assure the possession of knowledge, skills and abilities comparable to those acquired in four (4) years of successful study while completing a college or university curriculum leading to a baccalaureate degree which included twelve (12) semester credit hours in accounting/auditing subjects.

The education or experience background must also demonstrate the ability to write clear and comprehensive reports and other documents; read and interpret complex written material; and solve complex problems logically and systematically.

- A. Professional, analytical, or administrative experience which did not require the knowledge and application of accounting and/or auditing principles and practices, may be substituted for the education requirement on a year-for-year basis, providing the applicant can show that he/she has successfully completed at least twelve (12) semester credit hours at the

baccalaureate level in accounting and/or auditing subjects from an accredited college or university.

- B. Professional accounting or auditing experience.
- C. Responsible experience which involved maintaining general journals, general ledger accounts, and related books and accounts; and preparing balance sheets, profit and loss statements, and related accounting and financial reports. Experience of this nature may be gained by employees performing duties as a principal bookkeeper, or other responsible work requiring the preparation and/or analysis of financial statements and accounting reports.
- D. Any combination of the above.

### **Quality of Experience**

Possession of the required number of years of experience will not in itself be accepted as proof of qualification for a position. The applicant's overall experience must have been of such scope and level of responsibility as to conclusively demonstrate that he/she has the ability to perform the duties of the position for which he/she is being considered.

### **Selective Certification**

Specialized knowledge, skills and abilities may be required to perform the duties of some positions. For such positions, Selective Certification Requirements may be established and certification may be restricted to eligibles who possess the pertinent experience and/or training required to perform the duties of the position.

Agencies requesting selective certification must show the connection between the kind of training and/or experience on which they wish to base selective certification and the duties of the position to be filled.

### **Tests**

Applicants may be required to qualify on an appropriate examination.

**Physical and Medical Requirements**

Applicants must be able to perform the essential duties and responsibilities of the position effectively and safely, with or without reasonable accommodation.

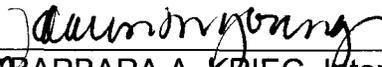
**Desirable Qualifications**

A current Certified Public Accountant certificate.

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This is an amendment to the minimum qualification specifications for the classes AUDITOR I, II, III, IV, V, VI & VII, which were approved on September 20, 2007.

DATE APPROVED: 1/31/2012

  
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Department of Human Resources Development