

Minimum Qualification Specifications
for the Class:

AUDIT ADMINISTRATOR

Basic Education/Certification/Experience Requirement

Applicants must possess one of the following:

1. A valid Hawaii CPA Certificate, or equivalent, with 1500 chargeable hours in auditing or two (2) years of professional auditing experience; and two (2) additional years of 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.
2. 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; and four (4) years of 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.
3. Bachelor's degree from an accredited college or university with a major in accounting or a minimum of 24 semester credit hours in accounting and/or auditing subjects; and three (3) years of 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.
4. Master's degree in accounting or a master's degree with accounting and/or auditing coursework equivalent to a master's degree from an accredited college or university; and three (3) years of 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.

Experience Requirements

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

Lead Auditor and/or Supervisory Experience: Applicants must have had three (3) years of lead auditor or supervisory 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.

At least two (2) years of the required three (3) years of lead auditor or supervisory experience must have been supervisory experience as described above.

Administrative Aptitude: Applicants must possess administrative aptitude. Administrative aptitude will be considered to have been met when there is strong affirmative evidence of the necessary administrative aptitudes and abilities. Such evidence may be in the form of success in regular or special assignments or projects which involved administrative problems (e.g., in planning, organizing, promoting, and directing a program, including policy and budgetary considerations; providing staff advice and assistance in such matters); interest in administration demonstrated by the performance of work assignments in a manner which clearly indicates awareness of administrative problems and the ability to solve them; completion of educational or training courses in the area of administration accompanied by the application of the principles, which were learned, to work assignments; management's observation and evaluation of the applicant's leadership and administrative capabilities; success in trial assignments to managerial and/or administrative tasks.

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.

Substitutions Allowed

The following types of experience may be substituted for the bachelor's degree 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 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.

Applicants who have not successfully completed 12 semester credit hours at the baccalaureate level in accounting and/or auditing subjects from an accredited college or university will be required to qualify on a written test on accounting principles, theories and practices. This is in addition to any other test required for the class.

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 functions of the position effectively and safely, with or without reasonable accommodation.

This is an amendment to the minimum qualification specifications for the class AUDIT ADMINISTRATOR which was approved on May 10, 2006.

Date Approved: 11/15/10

James K. Nishimoto
for JAMES K. NISHIMOTO, Director
Department of Human Resources Development