

PART II	DEPARTMENT OF EDUCATION	8B.575
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	Minimum Qualification Specifications	8B.581
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	<u>AUDITORS I, II, III, IV, V, VI & VII</u>	

Basic Education Requirement:

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

Other Qualifying Education/Certification:

1. Bachelor's Degree in Accounting (BAcc): Applicants who possess a 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 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 equivalent accounting coursework from an accredited college or university will be deemed to have met all the basic education and experience requirements for the class Auditor II.
3. Certified Public Accountant (CPA): Applicants who possess a valid Hawaii CPA Certificate, or equivalent, with 1500 chargeable hours in auditing or 2 years of professional auditing experience will be deemed to have met the basic education and experience requirements for at least the class Auditor III. A review of all of the applicant's education and experience is required in order to determine whether an applicant qualifies for higher levels.

Experience Requirements:

Except for the substitutions provided for in these specifications, 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:

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Auditor Class	Specialized Experience Required (yrs.) with the following education/certification backgrounds				Lead Auditor/Suprvy Experience (yrs.)
	BA w/12 acctg credits	BAcc/BA w/24 acctg credits	MAcc	CPA	
I	0	0	0	0	0
II	1	0	0	0	0
III	2	1	1	0	0
IV	3	2	2	1	0
V	4	3	3	2	*
VI	4	3	3	2	1
VII	4	3	3	2	2**

***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.

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

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 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.

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 4 years of successful study while completing a college or university curriculum leading to a baccalaureate degree which included 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.

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- 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. In such positions, 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 physically able to perform, efficiently and effectively, the essential duties of the position which typically require the ability to read without strain printed material the size of typewritten characters, glasses permitted, and the ability to hear the conversational voice, with or without a hearing aid, or the ability to compensate satisfactorily. Disabilities in these or other areas will not automatically result in disqualification. Those applicants who demonstrate that they are capable of performing the essential functions of the position will not be disqualified under this section.

Any condition which would cause applicants to be a hazard to themselves or others is cause for disqualification.

Any disqualification under this section will be made only after a review of all pertinent information including the results of the medical examination and requires the approval of the Director or Superintendent.

Mental/Emotional Requirements:

All applicants must possess emotional and mental stability appropriate to the job duties and responsibilities and working conditions.

Due to the transfer of authority to the Department of Education to administer its own Civil Service System pursuant to Act 51 Session Laws of Hawaii 2004, this is an adoption of the class specifications for the Executive Branch Civil Service classes AUDITORS I, II, III, IV, V, VI, & VII by the Department of Education Civil Service system.

DATE APPROVED: OCT 24 2006

EFFECTIVE DATE: 7/1/05



for Gerald Okamoto
Assistant Superintendent
Office of Human Resources