



ALABAMA LOCAL TAX INSTITUTE OF STANDARDS AND TRAINING

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ALTIST Certified Revenue Examiners Program – AUBURN UNIVERSITY - Drawer A – Center for Governmental Services – Auburn, Alabama 36849-5225

ALTIST REQUIREMENTS FOR CONDITIONAL CERTIFICATION OF A PRIVATE EXAMINER OR COLLECTOR

Any person employed by a private examining or collecting firm to examine the books and records of taxpayers on behalf of any self-administered county or municipality, as defined at Section 40-2A-3 (20), **Code of Alabama 1975**, may become conditionally certified to conduct the examinations while pursuing certification. In order to obtain conditional certification, each of the following five (5) conditions must be met.

- (1) The person must have at least five (5) years of governmental examining experience or a bachelor's degree in accounting from an accredited university or college.
- (2) The person must conduct his or her examinations under the supervision of a person who either (a) has obtained certification from the Alabama Local Tax Institute of Standards and Training, or (b) is exempt from the certification requirements of Section 40-2A-14, **Code of Alabama 1975**.
- (3) The person who is conditionally certified may not issue a final audit report or billing unless such final audit report or billing is signed by a supervisor who is either certified or exempt from certification.
- (4) The person must enroll in the next available course of the certification program adopted by the Board of the Alabama Local Tax Institute of Standards and Training.
- (5) The person must complete an *Application for Conditional Certification* and submit it, accompanied by the \$25.00 application fee, for approval by the Board of the Alabama Local Tax Institute of Standards and Training. The application form must be signed by the qualified applicant's supervisor. If qualifications for certification are based on educational background, the applicant must provide to the Board a certified transcript from the university or college awarding the degree. If qualifications for certification are based on job experience, the applicant must provide proof for the Human Resource office verifying employment.

Upon review and approval of the Application for Conditional Certification, the Board of the Alabama Local Tax Institute of Standards and Training will notify the applicant in writing as to their status. Conditional certification, once granted, shall remain in effect until two years from the date the first course for Certified Revenue Examiner is offered after the applicant has been accepted for conditional certification by the ALTIST Board.