



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

Certified Revenue Examiner Continuing Education Calendar Year Reporting Guidelines for 2010

Annual Registration: All ALTIST Certified Revenue Examiners (CREs) register annually with the ALTIST program office at the Center for Governmental Services (CGS). CRE Continuing Education (CE) must be reported on the *Annual Registration Form*, a copy of which is available on the web (www.auburn.edu/cre) and will be mailed to each CRE in December of each year. The completed *Annual Registration Form* is due in the CGS office no later than January 31 of each year. CE hour credits must be earned during the designated calendar year and completed by December 31 of that year. All completed registrations should be mailed to:

ALTIST Certified Revenue Examiners Program
Drawer A
Center for Governmental Services
Auburn University, Alabama 36849-5225.

Delinquent Status: Registration submittals postmarked after January 31 of the year following the reporting year are considered delinquent and certification will be voided. At that time the employer will be notified of the certification cancellation and the inability of the employee to perform audits. If you cannot meet the CE requirements by the December 31 deadline, due to reasonable cause (such as a medical emergency, military services, etc.), please contact the program office to formalize a CE completion schedule or to request *Inactive Status*.

Continuing Education Reporting: ALTIST CREs who hold an annual permit to practice must complete 40 hours of approved CE credit during the calendar year that begins on January 1 of each year and ends on December 31 of same year.

- At least 8 hours must be through attendance at the ***ALTIST Certified Revenue Examiner Annual Update Course***.
- The remainder of the 40-hour requirement may be obtained through any ALTIST-CRE elective course, approved CPE courses recognized by the National Association of State Boards of Accountancy, as well as courses offered by the County Revenue Officers Association of Alabama, Government Finance Officers Association, Government Finance Officers Association of Alabama, or by the Alabama Municipal Revenue Officers Association.
- Only 16 hours of a self study (online or distance learning) course will be accepted through any of the approved provider programs or non-sponsored programs. Any request of acceptance of non-sponsored coursework must be

submitted to the ALTIST Continuing Education Committee, via CGS, at least 30 days prior to the beginning of the coursework.

- No more than 8 hours in behavioral courses will be accepted.
- College courses taken for actual college credit cannot be applied to the continuing education requirement. However, college courses taken specifically for continuing education re-certification credit may be accepted.

Records: Documentation of CE courses completed must be submitted with CE Reporting Form each year. CE completion records should be retained for a minimum of three years.

Certification Revocation: After a lapse of certification due to lack of sufficient continuing education hours, a certification is suspended on March 31 of the year following the failure to complete the required hours. The certification will remain suspended until the annual requirements for renewal are met. At that time, the Certified Revenue Examiner must apply to the ALTIST Board for reinstatement.

The certification will also be suspended if an examiner completes the required coursework, but fails to return all necessary documentation and verification for the certification process, and/or neglects to obtain the required hours of continuing education required for continued certification for a period of three (3) years.

After three (3) years of suspension of certification, whether it is due to a lapse of sufficient continuing education hours, or failure to complete the verification and certification application process, an applicant must successfully repeat all the requirements for certification, including successful completion of all required coursework.

Newly Certified Examiners: CE hours are not required during the yearly reporting period for individuals new to the CRE program and certified after December 31 of the previous reporting year.

Address Changes: It is your responsibility to inform CGS in writing of any change of address and/or change in your business affiliation.