

Alabama Local Tax Institute for
Standards and Training

POLICY MANUAL

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CREATING INNOVATION AND
EXCELLENCE IN PUBLIC SERVICE



GOVERNMENT & ECONOMIC
DEVELOPMENT INSTITUTE

Alabama Local Tax Institute of Standards and Training

Policy Manual

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ALTIST Process for Policies / ALTIST Sub-Committees

0100 - 0199

shall include a bachelor's degree in accounting from an accredited university or college and satisfactory completion of the certification program adopted by the board. Beginning October 1, 2016, the program shall include a course on customer relations and professional courtesy. The program shall also impose continuing education rules which shall be substantially similar to the continuing professional education requirements imposed by the State Board of Public Accountancy with respect to public accountants. Once the board has developed a proposed program, copies thereof shall be distributed for comment to all counties and municipalities, the Business Council of Alabama, the Alabama Retail Association, the Alabama Chapter of the National Federation of Independent Business, and the department. Copies may be sold to other interested parties at cost. Written comments may be submitted to the board within 45 days of initial distribution of the proposed program. Following expiration of the comment period, the board shall adopt a final examiner certification program to be administered by the institute. Notwithstanding any provision of this subsection to the contrary, any certified public accountant or public accountant who is licensed by the State Board of Public Accountancy shall be exempt from any certification requirement or any separate continuing professional education requirement. When any certified public accounting or public accounting firm is employed for the first time by a self-administered county or municipality for local tax examinations, the firm shall notify the board in writing of such employment. (f) The institute may, however, contract out the examiner certification program to any one of the following:

- (1) The Alabama League of Municipalities or the Association of County Commissions of Alabama, or any successor or assignee to, or designee of, either of those organizations.
- (2) Any two-year or four-year college or university in the state.
- (3) Any organization which the board believes can and will conduct the program in a manner which is consistent with this section.

Any examiner certification program contracted out pursuant to this subsection shall be conducted pursuant to the rules and regulations promulgated by the board pursuant to subsection (b). The institute or the organization with which it contracts shall be authorized to charge a registration fee to all participants in the certification and continuing education programs.

(g) The board shall also develop for the benefit of all municipal, county, or private examiners conducting examinations of taxpayers' books and records on behalf of self-administered counties and municipalities, a minimum standard examination program, not in conflict with the Alabama Taxpayers' Bill of Rights and Uniform Revenue Procedures Act, to be followed by municipal, county, or private examiners when examining a taxpayer's books and records for compliance with

applicable sales, use, rental, lodgings tax laws, or license fees of self-administered counties and municipalities. Once the board has developed a proposed program, copies thereof shall be distributed for comment to all counties and municipalities, the Business Council of Alabama, the Alabama Retail Association, the Alabama Chapter of the National Federation of Independent Business, and the department. Copies may be sold to other interested parties at cost. Written comments may be submitted to the board within 45 days of initial distribution of the proposed program. Following expiration of the comment period, the board shall adopt a minimum standard examination program.

(Act 98-191, § 5.)

(h) The institute shall have in place no later than January 1, 2017, a toll free number identified as a hotline for taxpayers to submit complaints related to the auditing or collection activities of a private auditing or collecting firm. A notice advising taxpayers of the hotline, including the toll free number, shall at all times be posted in conspicuous places in appropriate offices of any self-administered county or municipality utilizing the services of a private auditing or collecting firm and on the website of the county or municipality, if available. Additionally, a notice advising taxpayers of the hotline, including the toll free number, shall be posted on the website of the Alabama Department of Revenue. The institute shall be responsible for transcribing any complaints received through the hotline, and shall on a quarterly basis beginning April 1, 2017, prepare a report of each complaint filed against an auditing or collecting firm and forward the report, including transcripts, to the auditing or collecting firm receiving the complaints. The institute shall maintain reports for a period of three years, and the reports shall be made available to a self-administered county or municipality utilizing the services of a private auditing or collecting firm which has had complaints filed through the hotline. The records shall otherwise be confidential and not subject to Section 36-12-40.

(Act 2016-406)

Alabama Local Tax Institute of Standards and Training

Policy

Subject: Continuing Education Sub-committee

Policy Number: 0101

Supersedes:

Page 1 of 1

Approval Date: November 19, 2004

Effective Date: November 19, 2004

Policy:

The ALTIST Board will maintain a sub-committee of members called the "Continuing Education Committee." It will be the responsibility of this sub-committee to:

- (a) Review eligibility of courses for continuing education credit, and assign credit hours for courses that are not covered by *Policy Number 0500*;
- (b) Recommend to the ALTIST Board the approval of award of certification; and
- (c) Approve application by an auditor for *Inactive Status* or reactivation under *Policy Number 0505*.

Members of the sub-committee are appointed by the ALTIST Board Chairperson.

Alabama Local Tax Institute of Standards and Training

Policy

Subject: Course-Related Changes

Policy Number: 0102

Supersedes:

Page 1 of 1

Approval Date: January 14, 2004

Effective Date: January 14, 2004

Policy:

Course content and course registration fees shall not be changed without prior Board approval.

Alabama Local Tax Institute of Standards and Training

Policy

Subject: Financial Reporting of CRE Program

Policy Number: 0103

Supersedes:

Page 1 of 1

Approval Date: January 14, 2004

Effective Date: January 14, 2004

Policy:

A regular review by the ALTIST Board of the financial status of the CRE program, not only on a course-by-course basis, but also on a fiscal year basis. This will be scheduled for a Board meeting at least once each fiscal year, with copies of the financial reports being made available to ALTIST Board members.

Alabama Local Tax Institute of Standards and Training

Policy

Subject: Evaluation Review

Policy Number: 0104

Supersedes:

Page 1 of 1

Approval Date: January 14, 2004

Effective Date: January 14, 2004

Policy:

Each CRE course will be evaluated and a copy of the summary evaluations will be made available to the ALTIST Board Members during the scheduled Board meetings.

A copy of afore mentioned evaluation is located in Section 7, Forms / Examples.

Alabama Local Tax Institute of Standards and Training

Policy

Subject: Legal Forfeiture Due to Failure to Obtain License

Policy Number: 0105

Supersedes:

Page 1 of 1

Approval Date: June 16, 2011

Effective Date: On or prior to June 16, 2011

Policy:

- 1. Private Auditors found in violation of license requirements as specified in section 40-2A-14 (a) & (b) will forfeit their certification for a period of six months per Section 40-2A-14(b)(3).*
- 2. Due to the necessity of a License in order to maintain Certification Status, CRE Private Auditors will be unable to practice during the period of the forfeiture.*
- 3. Private Auditors must show proof of license reinstatement to the ALTIST Board in order to renew their Certified Status.(Form 0707)*

Alabama Local Tax Institute of Standards and Training

Policy

Subject: Toll Free Phone for Taxpayer Complaints Policy Number: 0106

Supersedes: Page 1 of 2

Approval Date: January 1, 2017

Effective Date: January 1, 2017

Policy:

- I. On behalf of the institute, the Government and Economic Development Institute (GEDI) shall have in place a toll free number identified as a hotline for taxpayers to submit complaints related to the auditing or collection activities of a private auditing or collecting firm.
- II. A notice advising taxpayers of the hotline, including the toll free number (334) 844-4706 and 1-855-638-7092, shall at all times be posted in conspicuous places in appropriate offices of any self-administered county or municipality utilizing the services of a private auditing or collecting firm and on the website of the county or municipality, if available.
- III. A notice advising taxpayers of the hotline, including the toll free number, shall be posted on the website of the Alabama Department of Revenue.
- IV. On behalf of the institute, GEDI shall be responsible for transcribing any complaints received through the hotline and forwarding those to the third party subject of the complaint within 30 days.
- V. The GEDI will provide a quarterly report of complaints to the ALTIST Board beginning at the first meeting held after the April 1, 2017 date.
- VI. On behalf of the institute, GEDI shall maintain reports for a period of three years, and the reports shall be made available to a self-administered county or municipality utilizing the services of a private auditing or collecting firm which has had complaints filed through the hotline.
- VII. The message on the toll free hotline shall be: *You have reached the ALTIST Certified Auditors' Hotline. You may leave a message up to **two (2) minutes** or send an email to altist@auburn.edu.*

Certification Process and Required Courses

0300 – 0399

Alabama Local Tax Institute of Standards and Training

Policy

Subject: Certified Revenue Examiner Program

Policy Number: 0300

Supersedes:

Page 1 of 1

Approval Date: January 1, 2017 or prior

Effective Date: January 1, 2017 or prior

Policy:

The first order of business of the ALTIST Board is to develop an *Examiner Certification Program* for examiners employed by private auditing or collecting firms.

The program objectives are:

- To ensure professionalism and integrity in the examination of business records.
- To ensure competence in the conduct of examinations and compliance with Alabama laws governing sales, use, rental and related items.
- To ensure that private auditors remain current in their field through continuing education.

The program shall require:

The *Code of Alabama 1975*, as amended Section 40-2A-14 requires that all private auditors maintain a license and be certified as a Certified Revenue Examiner in order to practice in the State of Alabama. These requirements are:

- A bachelor's degree in accounting and two years' experience in performing audits in tax and licensing,
- Licensure of firms employing auditors,
- Licensure of individuals conducting audits,
- Completion of the Certified Revenue Examiner program as developed by the Alabama Local Tax Institute of Standards and Training (ALTIST),
- Continuing education requirements; which have been developed by the ALTIST Board.

Alabama Local Tax Institute of Standards and Training

Policy

Subject: Required Courses

Policy Number: 0301

Supersedes:

Page 1 of 2

Approval Date: January 14, 2004

Effective Date: January 14, 2004

Policy:

There will be a requirement of completion of 80 hours of coursework as approved by the ALTIST Board (i.e. four 20-hour tested courses) within two years from the date the first course for the program was offered.

If for reasons of military service or family emergency, a candidate is unable to complete the coursework in the required two-year time frame, a letter of explanation with proposed solution should be sent to the ALTIST Certified Revenue Examiners Program, Government & Economic Development Institute, 213 Extension Hall, Auburn University, AL 36849-5225.

Required Courses:

Course 1: *Sales and Use Tax Examination: the Legal Environment* addresses local tax procedures, constitutional issues, and recent legal issues affecting local government revenue examiners. Participants will discuss nexus issues such as, the Yelverton case, as well as recent Attorney General opinions relevant to and impacting local revenue examiners. Attention will be given to the Taxpayer's Bill of Rights, Uniform Revenue Procedures Act, Tax Simplification Act, Local Tax Procedures Act, as well as to procedures for appeal.

Course 2: *Minimum Examination Program for Local Government Revenue Examiners* provides valuable information to enable local government revenue examiners to competently conduct examinations of business records with professionalism, integrity, and uniformity in accordance and compliance with Alabama laws governing sales, use, rental and related taxes. Participants will also discuss recent court rulings to remain current in their field. At the completion of this course, participants should be able to

describe and perform an effective and efficient minimum examination.

Course 3: *Understanding Laws and Regulations Governing Local Government Revenue* focuses on the abilities to reconstruct income by indirect methods, use tax law, and taxes associated with leasing or renting. Also addresses audit procedures for taxpayers declaring bankruptcy, definitions of types of bankruptcies, and how to deal with statutes of limitations.

Course 4: *Examination Tools and Techniques* focuses on the Audit Sampling process, and includes subjects such as the relationship of sampling and auditing standards, various sampling techniques, and the difference between non-statistical and statistical auditing sampling. Also addresses internal controls and its meaning to an auditor.

Alabama Local Tax Institute of Standards and Training

Policy

Subject: Completion of Program/Certification

Policy Number: 0302

Page 1 of 2

Supersedes:

Approval Date: January 1, 2017 or prior

Effective Date: January 1, 2017 or prior

A. Requirements for certification:

- A bachelor's degree in accounting from an accredited university or college and two (2) years' experience in performing audits in tax and licensing;
 - Completion of the certification program adopted by the ALTIST Board; and
 - Licensure as a private auditor/collector under Section 40-12-43.1, Code of Alabama 1975.
1. At the completion of the education portion of the program, candidates will receive a letter verifying their completion of the *education portion* of the program.
 2. In order for a candidate to qualify for the title of *Certified Revenue Examiner*:
 - College transcripts indicating a Bachelor's Degree in Accounting unless program was initiated prior to January 1, 2017 and completed based on Policy 0301, **and**
 - Employment history attesting to your experience in performing tax and license audits for two years. (*The audit supervisor, either a Certified Revenue Examiner or a CPA, must also sign the enclosed affidavit indicating they have monitored, reviewed, and signed off on all examinations that you have completed.*) (August 17, 2007)

Alabama Local Tax Institute of Standards and Training

Policy

Subject: Course Offering Requirement

Policy Number: 0303

Supersedes:

Page 1 of 1

Approval Date: January 14, 2004

Effective Date: January 14, 2004

Policy:

A class may be cancelled if less than fifteen (15) individuals are registered at least fifteen (15) days prior to the beginning of the class.

Alabama Local Tax Institute of Standards and Training

Policy

Subject: Course Attendance Requirements

Policy Number: 0304

Supersedes:

Page 1 of 1

Approval Date: January 14, 2004

Effective Date: January 14, 2004

Policy:

Every participant is expected to be present in class and a participating member of the class. If a participant misses 2 hours or more of a 20-hour course, that individual shall not sit for the examination and must retake the course.

Alabama Local Tax Institute of Standards and Training

Policy

Subject: Cancellation Policy of Registrants

Policy Number: 0305

Supersedes:

Page 1 of 1

Approval Date: January 14, 2004

Effective Date: January 14, 2004

Policy:

Written cancellations, received fifteen (15) days prior to the beginning of the program will be honored a refund of the registration fee, but a \$50 administrative fee will be assessed. Due to commitments to instructors and meeting facilities, late cancellations or nonattendance will not be refunded. Substitutions for registered participants may be made at any time.

Alabama Local Tax Institute of Standards and Training

Policy

Subject: Use of Cell Phones, Pagers and
Tobacco Products

Policy Number: 0306
Page 1 of 1

Supersedes:

Approval Date: January 14, 2004

Effective Date: January 14, 2004

Policy:

1. If it is necessary to carry a cell phone or pager in the classroom, it must be set on a *silent* or *discrete* mode.
2. The use of tobacco products of any kind are not permitted in the classroom or areas not designated for their use.

Examinations / Repeating Examinations

0400 – 0499

Alabama Local Tax Institute of Standards and Training

Policy

Subject: Course Examination Failure Policy Policy Number: 0400

Supersedes: Page 1 of 1

Approval Date: August 8, 2013 or prior

Effective Date: August 8, 2013 or prior

Policy:

- If a registered participant fails an exam, that person will be allowed to retake the exam by appointment at the Government & Economic Development Institute at Auburn University for a fee of \$50.00.
- If a participant fails the re-take of the exam, that participant must retake the course offering before being allowed to sit for the exam the third time.
- If a conditionally certified person fails the exam after the second chance, then their conditional certification will be extended until the next offering of the course, but if they fail the exam at that time (third opportunity), their certification will be revoked.

**Continuing Education (CPE) Requirements / Lapse of
Certification / Notification**

0500 – 0599

Alabama Local Tax Institute of Standards and Training

Policy

Subject: Continuing Education (CE)
Maintenance Requirements

Policy Number: 0500

Page 1 of 2

Supersedes:

Approval Date: June 16, 2011

Effective Date: On or prior to June 16, 2011

Policy: Continuing Education (CE) Requirements for the CRE program:

- Eight (8) hours each year in the *ALTIST Certified Revenue Examiner Update Course*,
- Remaining 32 hours to consist of seminars, classes, and workshops sponsored by:
 - Alabama Local Tax Institute of Standards and Training;
 - Alabama Municipal Revenue Officers Association (AMROA);
 - County Revenue Officers Association of Alabama (CROAA);
 - Government Finance Officers Association (GFOA);
 - Government Finance Officers Association of Alabama (GFOAA); or
 - Any other course that has been authorized by the Alabama Society of Certified Public Accountants (ASCPA) that meets continuing professional education (CPE) criteria.
- Only 16 hours of a self study (online or distance learning) course(s) will be accepted through any of the approved provider programs. (*July 31, 2008*)
- An individual certified in the Certified Revenue Examiners Program may take college level accounting or auditing course and receive continuing education credit for that course in the CRE process. However, continuing education credit can only be given if the individual does not receive college credit for that course to apply to a degree program. (*May 31, 2002*)
- No more than eight (8) continuing education hours in behavioral courses will be accepted. (*February 18, 2005*)
- CE hours must be earned between January 1 and December 31 of each year.
- Individuals who are new to the CRE program will begin the reporting of their CE hours the year following their certification.
- CE hours do not carry over into succeeding year.

- CE completion records should be retained for a minimum of three years.
- Documentation of CE courses must be submitted with the CE Reporting Form each year. *(July 31, 2008)*
- All Private auditors must provide proof of state/county licensing pursuant to Sections 40-2A-14(b) and 40-12-43.1 along with their Annual Continuing Education Reporting Form. *(June 16, 2011)*

Alabama Local Tax Institute of Standards and Training

Policy

Subject: Notification

Policy Number: 0501

Supersedes:

Page 1 of 1

Approval Date: January 14, 2004

Effective Date: January 14, 2004

Policy:

1. Continuing Education (CE) information and forms will be mailed out yearly prior to the December 31 reporting date and are also available on the web at: www.auburn.edu/cre.
2. A certified revenue examiner will retain their certification from April 1 to March 31 of each year. A card of eligibility will be mailed regarding this certification each year prior to April 1.

Alabama Local Tax Institute of Standards and Training

Policy

Subject: Annual Certification Renewal

Policy Number: 0502

Supersedes:

Page 1 of 1

Approval Date: January 14, 2004

Effective Date: January 14, 2004

Policy:

1. Certification must be renewed annually for all certified examiners, and all CRE Continuing Education (CE) must be completed by December 31 of each reporting year.
2. The annual *Registration Form* and *CE Reporting Form* will be mailed in each year prior to the December 31 reporting date. These forms are also located on the web at: www.auburn.edu/cre
3. The *Registration Form* and *CE Reporting Form* are due in the GEDI office no later than January 31 of each year.
4. *Reporting Form* and *CE Reporting Form* submittals postmarked after January 31 of each reporting year are considered delinquent. At that time, the auditor will be notified of their inability to perform examinations on behalf of local governments.

Alabama Local Tax Institute of Standards and Training

Policy

Subject: ALTIST CRE 8-hour Update Course Policy Number: 0503

Supersedes: Page 1 of 1

Approval Date: October 1, 2016 or prior

Effective Date: October 1, 2016 or prior

Policy:

- In the event that a Certified Revenue Examiner cannot complete the *ALTIST CRE Update Course* (8-hour class) due to illness, family emergency, or other unanticipated events, and has made a good faith effort to complete the requirement, the auditor may petition the ALTIST Board to substitute the hours with another class or program. (*March 3, 2006*)
- Due to the format of the Update course, a series of speakers on related topics delivered over an 8-hour period, it is the policy of the ALTIST Board that the entire course must be taken in order to receive full credit. A participant who misses any portion of the course will be required to retake the course in its entirety in order to receive credit for the course; provided, however that the ALTIST Board may approve an absence of (1) hour or less for extenuating circumstances such as medical emergency or other emergency as determined by the Board. (*February 25, 2011*)
- A component of the annual Update course will include a presentation and discussion of customer service and professional courtesy. (*October 1, 2016*)

Alabama Local Tax Institute of Standards and Training

DRAFT Policy

Subject: CRE Certification Status Suspension & Revocation

Policy Number: 0504

Supersedes:

Page 1 of 1

Approval Date: November 19, 2010

Effective Date: On or Before November 19, 2010

Policy:

1. 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.
2. Likewise, the certification will also be suspended if an auditor 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. *(March 3, 2006)*
3. 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 course work. *(March 3, 2006)*

Alabama Local Tax Institute of Standards and Training

Policy

Subject: CRE Inactive Status

Policy Number: 0505

Supersedes:

Page 1 of 1

Approval Date: January 14, 2004

Effective Date: On or Before March 3, 2006

Policy:

1. An auditor, for reasons of health or military service, or other extenuating circumstances, may request to be placed on *Inactive Status*.
2. To apply for *Inactive Status*, the auditor, submits the *CRE Continuing Education (CE) Reporting Form for the Year* (Policy Number 0704) to GEDI, and checks the *Inactive Status* box and provides the necessary information which will then be presented to the ALTIST Board for approval.
3. Private Auditors cannot practice while on *Inactive Status*.
4. To reactivate, the inactive auditor must write to the ALTIST Education Committee, via GEDI, requesting re-admittance. Upon readmission, the auditor will be conditionally certified to practice during the remainder of the current year, contingent upon the auditor's compliance with the maintenance requirements for that year. (*March 9, 2004*)
5. After three (3) consecutive years of *Inactive Status*, an applicant must write to the ALTIST Education Committee, via GEDI, requesting re-admittance as well as successfully repeating all the requirements for certification, including successful completion of all required course work. (*March 3, 2006*)

Alabama Local Tax Institute of Standards and Training

Policy

Subject: Continuing Education Credit for
Non-sponsored Approved Courses

Policy Number: 0506

Supersedes:

Page 1 of 2

Approval Date: February 18, 2005

Effective Date: July 31, 2008 or before

Policy:

1. Continuing education credit may be granted for accounting or auditing courses not offered by Alabama Local Tax Institute of Standards and Training, Alabama Municipal Revenue Officers Association, County Revenue Officers Association of Alabama, Government Finance Officers Association, Government Finance Officers Association of Alabama or approved for CPE credit by the Alabama Society of Certified Public Accountants. Continuing education credit may be granted for formal class instruction provided to staff by the Alabama Department of Revenue, Alabama municipal and county departments, private examining firms, or vendors of revenue examining products and services. Portions of each meeting devoted to administrative and firm matters cannot be included.
2. To receive continuing education credit, these non-sponsored courses must meet the same high standards as those exercised by the above listed organizations in Item 1. The applicant seeking approval for a non-sponsored course must make application to the ALTIST Continuing Education Subcommittee, via GEDI at least 30 days prior to the beginning of the coursework. Application must contain, at a minimum, the course description, course agenda with hours, and biographical information of instructor(s), brochure, if available, and a statement of justification of how this course will enhance the auditing or accounting skills of the applicant. The Board may require other information it deems necessary to determine the acceptability of a program for the purposes of the continuing professional education requirements, or for administration of these rules. The Board, at its discretion, may verify the information submitted by the certified revenue examiner.
3. Continuing education credit may be granted for non-sponsored organization distance learning coursework in accounting or auditing, provided that the course work meets the standards and procedures enumerated in items 1 and

2 above. The ALTIST Board reserves the right to develop and apply a formula for determining credit hour equivalencies for distance learning coursework.

4. No more than 16 hours of continuing education credit may be granted to a certified revenue examiner during the annual reporting period for individual self study (online or distance learning) programs.
 - All distance learning courses (video & audio teleconferencing, internet, etc.) must have approval from the ALTIST Education Committee before credit will be given.
 - Full documentation including, curriculum content, instructional methodology, and testing processes must be provided at the time of request for approval from the ALTIST Education Committee.
 - The ALTIST Education Committee reserves the right to only accept distance learning courses for credit that are directly related to the technical professional requirement of the position of the applicant.
 - The ALTIST Board reserves the right to develop and apply a formula for determining credit hour equivalencies for distance learning coursework. *(July 31, 2008)*
5. Continuing education credit for in-house, vendor, or distance learning coursework does not carry over into a succeeding year.
6. In all cases, the responsibility for establishing that a particular course or other program for which credit is claimed is acceptable and meets these continuing professional education rules rest solely on the certified revenue examiner.

Alabama Local Tax Institute of Standards and Training

Policy

Subject: Attendance Policy for CE Credit in
CRE Courses

Policy Number: 0507

Supersedes:

Page 1 of 1

Approval Date: October 5, 2011

Effective Date: October 5, 2011

Policy:

- **20 Hours of Credit** - If a person takes a 20 hour certification course in the CRE program for continuing education, that person must attend the entire course in order to receive the full credit (*June 16, 2011*)
- **16 Hours of Credit** - If a CRE would like to only take the first two days (16 hours) of a 20 hour course, that person must be in attendance the entire time period for both 8 hour days. (*June 16, 2011*)
- **8 Hours of Credit** - Due to the format of the Update and Special Issues courses, a series of speakers on related topics delivered over an 8-hour period, it is the policy of the ALTIST Board that the entire course must be taken in order to receive full credit. A participant who misses any portion of a course will be required to retake the course in its entirety in order to receive credit for the course; provided, however that the ALTIST Board may approve an absence of (1) hour or less for extenuating circumstances such as medical emergency or other emergency as determined by the Board. (*October 5, 2011*)

Instructor Guidelines

0600 – 0699

Alabama Local Tax Institute of Standards and Training

Policy

Subject: Instructors

Policy Number: 0600

Supersedes:

Page 1 of 1

Approval Date: January 14, 2004

Effective Date: January 14, 2004

Policy:

1. The Government & Economic Development Institute will periodically hold *Instructor Preparation* courses for prospective instructors.
2. The Government & Economic Development Institute will keep instructors informed of any and all policies they need to follow.

Alabama Local Tax Institute of Standards and Training

Policy

Subject: CRE Credit for Instructing

Policy Number: 0601

Supersedes:

Page 1 of 1

Approval Date: March 9, 2004

Effective Date: March 9, 2004

Policy:

1. Continuing Education credit for Certified Revenue Examiners serving as a speaker, discussion leader, or instructor is equal to twice the number of actual hours taught during the course segment.
2. A Certified Revenue Examiner instructor who develops or substantially revises a course segment may receive the amount of continuing education credit equal to twice the number of actual hours of the course segment.
3. A Certified Revenue Examiner instructor may receive complimentary registration for substantial development and/or instruction in lieu of payment. Complimentary registration must stay within the ALTIST-CRE program and is not transferable.

Alabama Local Tax Institute of Standards and Training

Policy

Subject: Code of Conduct for Instructors

Policy Number: 0602

Supersedes:

Page 1 of 2

Approval Date: January 14, 2004

Effective Date: January 14, 2004

Policy:

The ALTIST Board and the Government & Economic Development Institute (GEDI) at Auburn University expect from its instructors the highest possible standards of personal integrity, professional competence, sound judgment, and discretion.

- I. During a teaching assignment, instructors must conduct themselves with integrity. They should maintain an appropriate professional relationship with students, both inside and outside the classroom.
 - A. Instructors are expected to maintain an open, courteous, and respectful attitude in their dealings with students.
 - B. It is the policy of the ALTIST Board and GEDI to promote a positive learning environment for all students. Harassment and/or discriminatory behavior directed toward a person because of his or her race, ethnicity, sex or physical disability is expressly prohibited. Instructors are obligated to refrain from such behavior and are required to discourage such behavior from occurring in the classroom by others.
 - C. Instructors shall refrain from any overt statements or pointed humor that disparages the rightful dignity of any individual or group.
 - D. Instructors shall refrain from making sexual advances toward students and refrain from accepting sexual advances from students.
 - E. Instructors wishing to set up special sessions for review should do so only in a public classroom or public meeting room.
 - F. Instructors who monitor exams should offer no help to the students relative to interpreting questions on the exam.

- II. Instructors are expected to conduct themselves in an ethical, professional, and honest manner at all times.
 - A. Instructors are to refrain from using their position to directly sell, promote, or otherwise encourage participants to purchase or use the speaker's products or services.
 - B. Instructors must fairly represent their credentials, qualifications, experience, and ability.
 - C. Instructors must comply with all copyright laws and the laws and regulations governing their position; they must give full credit to the source of any materials quoted or cited in writings or presentations.
 - D. Instructors are to teach approved course content and materials. Course material containing statutory or constitutional law, departmental rules and/or regulations, and formal guidelines and procedures must be presented accurately according to the specific context of the subject matter.

- III. Instructors must be committed to providing quality instruction and to their own professional development.
 - A. Each instructor should strive to provide students with the highest quality education, training, and development.
 - B. Instructors should keep informed of pertinent knowledge and competence in their field; they should strive to increase their knowledge and improve their professional and instructional skills.

Forms / Examples

0700 – 0799

Alabama Local Tax Institute of Standards and Training

Policy

Subject: Course Evaluation

Policy Number: 0700

Supersedes:

Page 1 of 2

Approval Date: January 14, 2004

Effective Date: January 14, 2004

Policy:

All courses will be evaluated by the class members completing the course. An example of the evaluation form is attached.

Auburn University
Government & Economic Development Institute

PROGRAM EVALUATION
ALTIST Certified Revenue Examiner Program
Month, Date, Year

It is important that these programs are of high quality and meet your professional needs. Please assist us in evaluating the effectiveness of this conference by completing this evaluation form at the conclusion of the program. Your comments and suggestions are valuable to us and will be considered as we plan future programs. Your comments are particularly appreciated. Thank you.

I. Please indicate your degree of satisfaction with each of the following by circling the appropriate number next to each item, using the following scale:

1=Poor 2=Needs Improvement 3=Average 4=Above Average 5=Excellent

PROGRAM CONTENT

Poor

Excellent

Overall rating of the program	1	2	3	4	5
Value of the program in meeting my needs	1	2	3	4	5
Value of the program materials and handouts	1	2	3	4	5

Topics which BEST met my needs: _____

Topics which LEAST met my needs: _____

FACILITIES

Poor

Excellent

Overall rating for meeting room	1	2	3	4	5
Satisfaction with the facility	1	2	3	4	5
Satisfaction with breaks/refreshments	1	2	3	4	5
Overall rating for overnight lodging	1	2	3	4	5

Comments & suggestions: _____

INSTRUCTOR:

Topic:

	Poor			Excellent	
Instructor's knowledge of content presented	1	2	3	4	5
Instructor's preparedness	1	2	3	4	5
Instructor's ability to communicate	1	2	3	4	5
Overall rating of instructor	1	2	3	4	5

Additional comments _____

II. Please respond to each of the following:

1. Please make additional comments and suggestions regarding this program:

2. Please make suggestions for future program topics:

3. Please make additional suggestions or comments for consideration by the GEDI:

Thank you.

Alabama Local Tax Institute of Standards and Training

Policy

Subject: Education & Employment Verification Form

Policy Number: 0701

Supersedes:

Page 1 of 2

Approval Date: January 1, 2017 or prior

Effective Date: January 1, 2017 or prior

Policy:

1. When an individual completes the certification program, that person must complete the *Education & Experience Verification Form* (attached) to verify education qualifications and experience.
2. The form is available on the web at: www.auburn.edu/cre

EDUCATION & EXPERIENCE VERIFICATION FORM
ALABAMA LOCAL TAX INSTITUTE OF STANDARDS AND TRAINING

Name: _____ Soc. Sec #: _____

Address: _____

Address: _____

City: _____ State: _____ Zip: _____

Phone: _____ Fax: _____

CURRENT EMPLOYER

Name: _____

Address: _____

Address: _____

City: _____ State: _____ Zip: _____

Phone: _____ Fax: _____

DIRECTIONS: Complete Part I or Part II

I. EDUCATION: *(A certified transcript from the university or college must be submitted.)*

College or University Attended: _____

Location: _____

Degree: _____ Date Conferred: _____

I certify that I am this applicant's audit supervisor. I have supervised, monitored, reviewed and signed off on all examinations and I am a Certified Revenue Examiner (or a CPA) according to ALTIST Policy.

Supervisor Signature: _____ ***Date:*** _____

I certify that I have been performing examinations under the supervision of a Certified Revenue Examiner (or a CPA) according to ALTIST Policy.

Applicants Signature: _____ ***Date:*** _____

Applicants Social Security # _____

Mail to: ALTIST Certified Revenue Examiners Program
Government & Economic Development Institute
213 Extension Hall
Auburn University AL 36849-5225

Alabama Local Tax Institute of Standards and Training

Policy

Subject: Guidelines for Annual Registration and CE Reporting

Policy Number: 0702

Supersedes:

Page 1 of 3

Approval Date: January 14, 2004

Effective Date: January 14, 2004

Policy:

1. The *Guidelines for Certified Revenue Examiner Registration Form and CRE Continuing Education Reporting Form* (attached) will be mailed yearly to all certified revenue examiners who are currently working on their continuing education. This form is an explanatory form for the annual registration and the CE reporting.
2. This form is available on the web at: www.auburn.edu/cre

Guidelines for the
Yearly CERTIFIED REVENUE EXAMINER REGISTRATION FORM and
CRE CONTINUING EDUCATION REPORTING FORM

Annual Registration: All ALTIST Certified Revenue Examiners (CREs) register annually with the ALTIST program office at the Government & Economic Development Institute (GEDI). 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 GEDI 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
Government & Economic Development Institute
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.
- No more than 8 hours in behavioral courses will be accepted.
- No more than 16 hours can be granted for individual self-study programs. Any request of acceptance of non-sponsored coursework must be submitted to the ALTIST Continuing Education Committee, via GEDI, at least 30 days prior to the beginning of the coursework.
- CE hours may not be carried over to succeeding years.
- 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: CE completion records should be retained for a minimum of three years. Documentation of CE courses completed must be submitted with CE Reporting Form each year.

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 GEDI in writing of any change of address and/or change in your business affiliation.

Alabama Local Tax Institute of Standards and Training

Policy

Subject: Continuing Education (CE) Reporting Form

Policy Number: 0704

Supersedes:

Page 1 of 3

Approval Date: January 14, 2004

Effective Date: January 14, 2004

Policy:

1. The *Continuing Education (CE) Reporting Form* (attached) will be mailed yearly along with the yearly registration form.
2. The form is available on the web at: www.auburn.edu/cre

CONTINUING EDUCATION (CE) REPORTING FORM FOR THE YEAR ENDING DECEMBER 31, 2006¹

Name: _____ Telephone: _____

Address: _____

City: _____ State: _____ Zip: _____

Current Employer Name: _____

Employer Address: _____

City: _____ State: _____ Zip: _____

Continuing Education Hours Earned by ALTIST Standards:

1. Education Programs Attended	Hours
2. Speaker or Instructor	Hours
3. <i>ALTIST CRE Annual Update Course</i> (Minimum of 8 hours required)	Hours
4. Total Continuing Education Hours Claimed	Hours

List continuing education courses on page 2. You are required to complete and report a minimum of 40 hours of Continuing Education each calendar year. Eight of those hours **MUST** be the *ALTIST CRE Annual Update Course*. Continuing education hours must be earned between January 1, 2006 and December 31, 2006. No more than 8 hours in behavioral courses will be accepted. No more than 20 hours can be granted for individual self-study programs. Any non-sponsored coursework must be submitted to the ALTIST Continuing Education Committee, via GEDI, at least 30 days prior to the beginning of the coursework. There is no provision for carry-over of continuing education hours to succeeding years.

Continuing education hours are not required for the 2005 reporting period for individuals who are new to the CRE program and certified after December 31, 2004.

I certify under penalty of perjury that all representations made on this form are true and accurate and that I have not been convicted of any felony during the time from January 1, 2006 through the date below.

REQUIRED SIGNATURE: _____ **DATE:** _____
(Applicant)

CGS USE ONLY NOTES:

¹ See the ALTIST Policy Manual (May 1, 2005) Policies 500 to 506 at www.auburn.edu/cre for complete details.

CRE Continuing Education Courses

At least eight hours must be the ALTIST Certified Revenue Examiner Update Course.

Education Programs Attended:

Title of Program or Description of Content	Program Sponsor	Program Location	Principal Instructor	Date(s)	Hours
ALTIST CRE Annual Update Course	GEDI, Auburn Univ.				8

Speaker or Instructor: _____ **Total** _____

Credit for individuals serving as a speaker, discussion leader, or instructor is equal to twice the number of actual hours taught during the session.

Program Title or Description of Content	Program Sponsor	Program Location	Program Dates	Presentation Hours

Total _____

Inactive Status

Due to the circumstances outlined below, I wish to go on "Inactive Status" for a period of one year. I understand that I will need to reapply to the ALTIST Board for my recertification. I also understand if my Inactive Status lasts longer than 3 years, my certification will be suspended according to ALTIST policy. Reasons: (I.e., Military Leave, Family Illness) _____

Alabama Local Tax Institute of Standards and Training

Policy

Subject: Card of Eligibility

Policy Number: 0705

Page 1 of 1

Supersedes:

Approval Date: January 14, 2004

Effective Date: January 14, 2004

Policy:

A card of eligibility will be mailed each year regarding the current certification status of those who are certified.

Example of Card of Eligibility:

 ALTIST
Certified Revenue Examiner
Certification Number Certified Since
#XXXXX ??/??/??
TYPE NAME HERE Valid through March 31,
Year

Alabama Local Tax Institute of Standards and Training

Policy

Subject: ~~Supervisor Evaluation of Conditionally
Certified Applicant Form~~ Policy Number: 0706

Supersedes: _____ Page 1 of 3

Approval Date: ~~March 24, 2009~~ _____

Effective Date: ~~March 24, 2009~~

September 15, 2016

Policy:

- ~~3. The *Supervisor Evaluation of Conditionally Certified Applicant Form* (attached) will be mailed from GEDI to the supervisor of a conditionally certified applicant at the completion of the first year of the applicant's conditional certification.~~



ALABAMA LOCAL TAX INSTITUTE OF STANDARDS AND TRAINING

Betty Peterson, Chairperson
Madison County
Linda McKinney, Secretary
City of Tuscaloosa
William B. "Butch" Burbage,
Director
Shelby County

Phyllis Koon, Director
City of Pelham
Pay Hyland, Director
City of Mobile

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

ALTIST EVALUATION OF CONDITIONALLY CERTIFIED APPLICANT

~~After the completion of the conditionally certified applicant's first year, the applicant's supervisor will be responsible for answering a questionnaire concerning the audits that have been performed by the applicant.~~

Return this questionnaire within 30 days of receipt.

Applicant Name: _____ Soc. Sec #: _____
Address: _____
Address: _____
City: _____ State: _____ Zip: _____
Phone: _____ Fax: _____

SUPERVISOR INFORMATION

Name: _____
Address: _____
Address: _____
City: _____ State: _____ Zip: _____
Phone: _____ Fax: _____

Complete this questionnaire and mail to:

ALTIST CRE Program, Drawer A
Government & Economic Development Institute
Auburn University, AL 36849-5225.

Answer each of the following questions. Attach additional paper for expanded answers.

- ~~1. Give a brief explanation of the applicant's understanding of the basic audit procedures (i.e. Taxpayer Bill of Rights and Uniform Revenue Procedures Act, Fieldwork, Evaluation Review, Preparing the Audit File, and Familiarity with Minimum Standards).~~

2. Describe (without disclosing company or business names) audits that involved State and local tax laws and rules and regulations, and explain the candidate's interpretation of application to the audit.

3. Give a brief explanation of the applicant's responsibilities for the past year while they were working toward becoming a Certified Revenue Examiner.

4. How many audits has this person performed for a governmental agency in the past year?

I certify that I am this applicant's supervisor, have supervised, monitored, reviewed and signed off on all examinations and am a Certified Revenue Examiner (or a CPA) according to ALTIST Policy.

Supervisor Signature: _____ ***Date:*** _____

Alabama Local Tax Institute of Standards and Training

Policy

Subject: CRE Examiner Checklist

Policy Number: 0707

Supersedes:

Page 1 of 3

Approval Date: June 16, 2011

Effective Date: June 16, 2011

Policy:

1. The *CRE Examiner Checklist* (attached) will be mailed from GEDI to the Certified Examiners yearly with their verification form reminders; and given to new participants at each of the core courses.

Private Examiner (Non CPA):

CERTIFICATION PROCESS Section 40-2A-14

___ **Coursework** Must be completed within 2 years

- ___ CRE I Sales & Use Tax
- ___ CRE II Minimum Standards of Examination
- ___ CRE III Understanding Laws
- ___ CRE IV Examination Tools & Techniques

___ **Employment Verification Form** *Policy #0302 (Form #0701)*

- ___ Two years Governmental Examining Experience or Accounting Degree
- ___ Transcript or proof of employment experience
- ___ Signed by a CRE or CPA Supervisor

YEARLY REQUIREMENTS AND CONTINUING EDUCATION MAINTENANCE REQUIREMENTS Policy #0500

___ **\$25 State License Fee** by October 1 of each year or within 30 days of entering into a contract with a county or municipality -- Section 40-12-43.1 (Policy#0300)

___ **40 Hours Continuing Education** completed between Jan 1 and Dec 31st

- ___ 8 Hour Mandatory Update Course
- ___ 32 Hours of either CPA approved for CE courses, or ASCPA, or AMROA, or ALTIST, or CROAA, or GFOA
- ___ No more than 16 hours are on-line or self directed study
- ___ No more than 8 hours are behavioral courses
- ___ ALTIST Approval for CRE relevant courses not falling into one of the above categories. *Submit request to GEDI to be forwarded to the ALTIST Education Committee. Policy # 0506*

___ **Submit Documentation** Must be postmarked by January 31st (Form# 0704)

- ___ Copies of Verifications of CE hours
- ___ Copy of Licenses
- ___ Maintain copies of records for 3 years

___ **Certification Card** received by April 1st. (Form #0705)

___ (Optional) Verify name is included on Official List of Active Private Auditors:
<http://www.auburn.edu/outreach/GEDI/documents/ALTIST.pdf>

Private Examining or Collecting Firm:

_____ **\$25 State License Fee** by October 1 of each year or within 30 days of entering into a contract with a county or municipality -- Section 40-12-43.1 (Policy#0300)

_____ **Employee Verification Forms** must be verified by a CPA or CRE Supervisor within 2 years of beginning the Certification Process.

_____ **Conditional Certification** Policy #0200 if a private examiner is going to conduct examinations prior to completing the certification process. *This certification is in effect for 2 years.*

_____ 5 years of Governmental examining experience or accounting degree

_____ Examinations performed under supervision of and signed by CPA or CRE

_____ Enrolled in ALTIST CRE education certification program (Courses I-IV)

_____ Application signed by a CPA or CRE Supervisor

_____ \$25 Application Fee

_____ Attach proof of education or employment experience

_____ **One Year Evaluation** Policy #0201 Supervisors must complete the *Supervisor Evaluation of Conditionally Certified Applicant (Form#0706)* Form must be completed within 30 days of receiving it from GEDI.

If You Find Yourself Unable to Complete Requirements:

_____ **Inactive Status** Indicate on the Continuing Education Verification Hours Form. *(Please note that Examiners who are inactive are ineligible to practice in the State of Alabama.)* Policy # 0505

_____ **Reactivate** Contact the ALTIST Education Committee via GEDI requesting re-admittance to the program. Policy #0505

_____ **Suspension** *The Examiner will be unable to practice until the situation is resolved.* Policy #0504

___ Failure to submit Continuing Educational Documents

_____ Failure to return Employment Verification Forms after completing coursework

_____ **Certification Revocation** After 3 years of suspended status, the Certification will be permanently revoked. Policy # 0504