

A310 NUMBER OF AUDITS

Base jurisdictions will be held accountable for audits and will be required to complete audits of an average of 3 percent per year of the number of IFTA accounts required to be reported by that jurisdiction on the annual reports filed pursuant to the IFTA Procedures Manual P1110.300.005 excluding new licensees, for each year of the program compliance review period, other than the jurisdiction's IFTA implementation year. Such audits shall cover at least one registration year. This does not preclude audits of individual licensees several times during the program compliance review period. However, audits for a licensee selected that cover multiple registration years, fuel types, or both shall be counted as one audit for program compliance review purposes.