

I. INTRODUCTION

A. GENERAL INFORMATION

1. This IFTA Program Compliance Guide has been prepared to assist in the conduct of a Program Compliance Review (Review). Such a Review offers a detailed analysis of a member jurisdiction's IFTA audit and administrative operations. The purpose of an IFTA Review is to ensure that a member jurisdiction is meeting its obligations under the IFTA.
2. Currently, the following documents govern a member jurisdiction's IFTA program:
 - a. the IFTA Articles of Agreement;
 - b. the IFTA Procedures Manual; and
 - c. the IFTA Audit Manual.
3. Pursuant to the IFTA Procedures Manual, Section P1210, “[m]ember jurisdictions shall permit periodic program compliance reviews to be performed to assure they are in compliance with the provisions of the Agreement.” The IFTA Procedures Manual, Section P1220, provides, in part: “[p]rogram compliance reviews shall be conducted in accordance with the procedures and specifications outlined in the IFTA Program Compliance Review Guide,” Therefore, knowledge of the contents of the Review Guide is essential prior to participating in a Review as a member of a Review Team.
4. The Review has been designed to allow a Program Compliance Administrator on the staff of the International Fuel Tax Association, Inc. (IFTA, Inc.) to complete a review of several administrative matters prior to visiting the jurisdiction, which is the subject of the Review. The purpose of this is to allow the focus of time spent with the jurisdiction's personnel to be base jurisdiction accounting and audit functions. The Program Compliance Administrator will make a request for information approximately ninety (90) days prior to the scheduled dates of the Review. Failure of a jurisdiction to timely respond to the request may cause a delay in the Review process. It will be of benefit to the jurisdiction to provide the requested information because preliminary findings of compliance on many administrative matters will then be provided during the on-site Review. The jurisdiction will find that its Review will be less intrusive and of greater benefit if it meets its responsibilities.
5. The Program Director will be responsible for establishing and maintaining a pool of qualified individuals who will conduct Compliance Reviews. The pool will consist of both audit and administrative representatives from member jurisdictions. The pool shall at all times have at least forty (40) individuals. Depending on the number of Reviews scheduled in a given period, these individuals must have the ability to participate in multiple Reviews in a given year. Committee members may be in the pool, but shall not review any Reports of the Reviews in which they participate.
6. Both an opening and closing conference will be held with the jurisdiction. The purpose of the opening conference is to discuss the review with the jurisdiction's IFTA staff and to address any concerns found in the preliminary administrative review done by the Program Compliance Administrator. The purpose of the closing conference is to present preliminary findings of the on-site Review to the jurisdiction. Opening and closing conference reports will be prepared.

7. Following the completion of a Review, a written Report will be prepared by the Program Compliance Administrator, based on the preliminary and on-site Reviews and written comments of the Team, and presented to the jurisdiction for response. Once the response is received, it will be incorporated into the written Report and presented to the Program Compliance Review Committee for processing as required in this Guide.
8. This Guide also provides information regarding Findings of Non-Compliance and Reassessment procedures for such Findings by the Program Compliance Review Committee and the Program Compliance Director.
9. The Review Teams will utilize review Worksheets to ensure that a Review covers all required topics and that jurisdictions are reviewed in a consistent manner.
10. The IFTA Program Compliance Review Package includes copies of various sample report forms and letters and includes the Review Guide, and the Worksheets.

B. PROGRAM COMPLIANCE REVIEW SCHEDULING

The Program Compliance Director will schedule the program compliance reviews on a regional basis based on a four-year cycle. The Review geographic regions and the order in which the regions shall be reviewed are included in this package.

II. PROCEDURES FOR CONDUCTING PROGRAM COMPLIANCE REVIEWS

A. TERMS

The following terms will be used throughout these procedures:

1. **Administrator:** A Program Compliance Administrator employed by IFTA, Inc.
2. **Board:** Board of Trustees of IFTA, Inc.
3. **Committee:** The Program Compliance Review Committee.
4. **Dispute Resolution Committee:** Dispute Resolution Committee of IFTA.
5. **Follow-up:** The process of obtaining verification of compliance from a jurisdiction.
6. **IFTA Governing Documents:** The IFTA Articles of Agreement, Procedures Manual and Audit Manual.
7. **Panel:** A Program Compliance Review Panel.
8. **Program Director:** A Program Director employed by IFTA, Inc.
9. **Reassessment:** Reassessment and reexamination of a jurisdiction to ensure compliance following a Finding of Non-Compliance in a Program Compliance Review.
10. **Reassessment Plan:** The plan developed by the Committee members not serving on the Panel and the Program Director, with review by a jurisdiction, to bring the jurisdiction into compliance with the IFTA. Such plan will include the methods of cure of non-compliance as well as the time frame established for compliance.
11. **Report:** The Program Compliance Review Report.
12. **Review:** The Program Compliance Review.
13. **Subject:** The member jurisdiction which is the subject of the Program Compliance Review.
14. **Team:** The Program Compliance Review Team.

B. REVIEW TOPICS AND WORKSHEETS

A jurisdiction's Review will be completed on the following topics:

1. Worksheet A LICENSE APPLICATION CONTENTS
2. Worksheet B LICENSE CONTENT AND DESIGN
3. Worksheet C DECAL CONTENT AND DESIGN
4. Worksheet D LICENSE APPLICATION AND CREDENTIAL PROCESSING
5. Worksheet E TEMPORARY DECAL PERMITS
6. Worksheet F INFORMATION PROVIDED TO IFTA LICENSEES
7. Worksheet G BONDING PROCEDURES
8. Worksheet H LICENSE SUSPENSION, REVOCATION, CANCELLATION AND REINSTATEMENT PROCEDURES
9. Worksheet I TAX REPORT FORM CONTENT AND PROCESSING
10. Worksheet J BASE JURISDICTION ACCOUNTING
11. Worksheet K AUDITORS
12. Worksheet L JURISDICTION AUDIT ACCOUNTABILITY
13. Worksheet M AUDIT PROCEDURES
14. Worksheet N ASSESSMENT PROCEDURES
15. Worksheet O APPEALS PROCESS
16. Worksheet P RESPONSIBILITIES IN BANKRUPTCY PROCEEDINGS

C. SCHEDULING OF PROGRAM COMPLIANCE REVIEWS

1. It is the responsibility of the Director to schedule the required Reviews.
2. The Director will contact the IFTA Commissioners of the Subjects by letter to request preferred dates for such a Review.
3. Once the dates of the Reviews are determined, the Director will select a potential Review Team to conduct the Review. The review team will consist of an auditor and an administrator in addition to the Lead Reviewer from IFTA, Inc. whenever possible.
4. The Director will contact the potential Review Team members by telephone to determine their availability to participate.
5. Once the Review Teams are confirmed, the Director will send a letter to the IFTA Commissioner of the Subject to confirm the scheduling of the Review and announce the Review Team. A copy of the letter will be provided to the Team members.
6. If a change to the scheduling is necessary, the Subject should contact the Program Director at the earliest possible time. The Review dates will be changed only if the Administrator and the Review Team are available on the requested Review dates.
7. The Administrator will provide all Review Team members with travel information required to conduct the Reviews and with the Program Compliance Review Package.

8. The Subjects will provide to the Administrator information regarding hotel accommodations, at least ninety (90) days prior to the Review date. The Administrator will contact the Review Teams with the selected hotel information, and the Team members will be responsible for making their own hotel reservations.

D. PRELIMINARY ADMINISTRATIVE REVIEW

1. Approximately ninety (90) days prior to the scheduled Review date, the Administrator will contact the Subject by letter requesting information in order to conduct the Preliminary Administrative Review. A copy of the letter will be sent to the Team. The letter will contain a date by which the Subject must send the information to the Administrator. This date should be no more than forty-five (45) days from the date of the letter requesting the information.
2. Upon receipt of the information from the Subject, the Administrator will select a sample of licensee files and a sample of audits, which will be the basis for the on-site Review. The Administrator will inform the Subject of the samples by letter.
3. Upon receipt of the information from the Subject, the Administrator should be able to complete a preliminary administrative review of the following Review Topics and subtopics:
 - a. Worksheet A LICENSE APPLICATION CONTENTS;
 - b. Worksheet B LICENSE CONTENT AND DESIGN;
 - c. Worksheet C DECAL CONTENT AND DESIGN;
 - d. Worksheet E TEMPORARY DECAL PERMITS;
 - e. Worksheet F INFORMATION PROVIDED TO IFTA LICENSEES;
 - f. Worksheet G BONDING PROCEDURES;
 - g. Worksheet I TAX REPORT FORM CONTENT AND PROCESSING
Determine that the jurisdiction uses a standard tax report that contains the information required by the IFTA Articles of Agreement and Procedures Manual;
 - h. Worksheet J. BASE JURISDICTION ACCOUNTING
Determine that the jurisdiction's transmittal of funds are timely in accordance with IFTA requirements and that the fund transmittal includes a remittance listing for each jurisdiction containing the information specified in the Procedures Manual.
4. If during the Preliminary Administrative Review the Administrator determines that additional information is necessary, the Administrator should contact the Subject to obtain such information.
5. Following the Preliminary Administrative Review, the Administrator will prepare a Preliminary Administrative Review Report. The Administrator will take this report to the on-site Review for discussion with the Review Team prior to the opening conference.
6. If the Team members have any questions or comments regarding the Preliminary Administrative Review Report, contact should be made with the Administrator and discussions had prior to the opening conference at the on-site Review.

E. OPENING CONFERENCE

1. An opening conference will be held by the Team with the Subject upon arrival at the Subject's location. A report on the opening conference will be completed by the Administrator.
2. At the onset of the conference, the Subject should provide the Team with a duplicate set of the materials forwarded to the Administrator for the Preliminary Administrative Review.
3. The Administrator should conduct the opening conference by making appropriate introductions of the Team and asking the Subject's representatives to introduce themselves and to describe their work functions as related to the Subject's IFTA program.
4. Once introductions are completed, the Administrator will explain the Review process that will occur during the on-site Review, soliciting the Subject's representatives to ask any questions they may have concerning the process.
5. Next, the Administrator will distribute to the attendees the Preliminary Administrative Review Report that was completed prior to the on-site Review. The Administrator should explain the contents of the report, focusing on any areas of non-compliance or any questions of compliance that may be contained in the report. The Administrator should give the Subject the opportunity during the on-site Review to provide any additional information that may be important to the administrative issues of the Review.
6. Following the discussion on the Preliminary Administrative Review, the Team should be escorted to their work area, if in a different location. It is appropriate at this time for the representatives who will be working with the Team to inform the Team of their office locations and telephone numbers where they may be reached during the day. Also, the Subject representatives will provide the Team with the information gathered in response to the sample selection letter sent by the Administrator.
7. At this time, the representatives should give the Team a tour or a walk-through of their IFTA processing area.
8. At this point, the Administrator will determine how the Team will proceed and divide the Review tasks accordingly. No specific procedures are necessary, as particular situations dictate particular procedures.
9. As the Review proceeds, the Team will complete the necessary worksheets for each Review topic.

F. REVIEW

Each of these review topics will be addressed either in the Preliminary Administrative Review, the on-site Review, or both. Worksheets, in the format of check lists are provided to ensure uniformity in the Review process. Complete the applicable worksheet for each topic as the particular Review process is taking place. The Worksheets are lettered and page numbered in accordance with the letter shown with the topic. For example, Worksheet A is to be completed for topic A. LICENSE APPLICATION CONTENTS. Any areas of non-compliance or concern should be noted on the comment sheet attached to the applicable Worksheet. All Worksheets are provided. Only one Comment sheet is provided. It should be copied for use if necessary.

1. **Worksheet A. LICENSE APPLICATION CONTENTS**

Determine that the information requested on the initial license application meets the requirements found in the IFTA governing documents.

2. **Worksheet B. LICENSE CONTENT AND DESIGN**

Determine that the form and content of the license meet the requirements found in the IFTA governing documents.

3. **Worksheet C. DECAL CONTENT AND DESIGN**

Determine that the form and content of the decals meet the requirements found in the IFTA governing documents.

4. **Worksheet D. LICENSE APPLICATION AND CREDENTIAL PROCESSING**

a. *Determine that such procedures, including the application review process, meet the requirements found in the IFTA governing documents. Determine that the jurisdiction issues credentials as required by the IFTA governing documents. Determine that the jurisdiction has a renewal process in place.*

b. *Determine whether the jurisdiction accepts as licensees applicants from non-member jurisdictions. If so, determine that such applicants meet the requirements found in the IFTA governing documents.*

c. *Determine whether the jurisdiction accepts consolidated fleets. If so, determine that the proper approval was given and received.*

5. **Worksheet E. TEMPORARY DECAL PERMITS**

Determine whether the jurisdiction has elected to issue temporary decal permits. If so, determine that such temporary permits meet the requirements found in the IFTA governing documents.

6. **Worksheet F. INFORMATION PROVIDED TO IFTA LICENSEES**

Determine that the jurisdiction provides information to its IFTA licensees as required by the IFTA governing documents.

7. **Worksheet G. BONDING PROCEDURES**

Determine whether the jurisdiction has elected to require bonds. If so, determine that the jurisdiction's bonding procedures meet the requirements found in the IFTA governing documents.

8. **Worksheet H. LICENSE SUSPENSION, REVOCATION, CANCELLATION AND REINSTATEMENT PROCEDURES**

Determine that the jurisdiction has procedures in place for license status changes as required by the IFTA governing documents.

9. **Worksheet I. TAX REPORT FORM CONTENT AND PROCESSING**

Determine the following as required or allowed by the IFTA:

- a. *that the jurisdiction requires all IFTA licensees to file a quarterly tax report even if no operations were conducted during the reporting period; that the jurisdiction furnishes, at no charge to its licensees, the appropriate tax reporting forms at least 30 days prior to the due date of the reports and that the jurisdiction has provided the correct tax rates to its licensees for all quarters in the review period;*
- b. *that the jurisdiction appropriately determines the timeliness of the tax reports filed by its licensees by the postmark date;*
- c. *that the jurisdiction uses a standard tax report;*
- d. *that the jurisdiction has elected to authorize licensees to submit computer-generated tax reports or written tax reports;*
- e. *that the jurisdiction requires licensees to report all fuel placed in the fuel supply tank of a qualified motor vehicle as taxable on the IFTA tax report;*
- f. *that the jurisdiction correctly applies tax-paid gallons for each member jurisdiction;*
- g. *that the jurisdiction correctly calculates interest on tax due;*
- h. *that the jurisdiction correctly calculates penalty on tax due;*
- i. *whether the jurisdiction allows for the filing of annual reports if licensees meet the filing requirements and request such filing; and*

- j. *that the base jurisdiction requires licensees to maintain records to substantiate information reported on the quarterly tax report and requires such records to be maintained for the required retention period.*

10. **Worksheet J1. – J3** **BASE JURISDICTION ACCOUNTING ISSUES**

Determine the following as required by the IFTA:

- a. *that the base jurisdiction's records of IFTA licensee accounts contain the information required and meet the retention period;*
- b. *that the jurisdiction's transmittal of funds is timely and that the fund transmittal includes a remittance listing for each jurisdiction;*
- c. *that the jurisdiction has adopted the uniform account numbering system;*
- d. *that the jurisdiction correctly administers credits and refunds;*
- e. *that the jurisdiction provides required information to other member jurisdictions;
and*
- f. *that the required information is provided to the IFTA, Inc. in a timely manner;*

11. **Worksheet K. AUDITORS**

Determine the following as required or suggested by the IFTA:

- a. *that the jurisdiction's IFTA auditors have adequate technical training and proficiency and that those auditors meet the qualifications of the jurisdiction's personnel guidelines;*
- b. *that the jurisdiction's audit and audit support staffs are properly trained in audit planning and audit procedures and that supervisory follow-up and review of the auditor's procedures exist;*
- c. *that the jurisdiction's auditors maintain an independence in mental attitude and are without bias with respect to IFTA licensees under audit;*
- d. *that the IFTA jurisdiction's auditors exercise due professional care in performing an IFTA audit and in the preparation of an IFTA audit report;*
- e. *that all licensees are given equal consideration and that no preferential treatment is given; that all licensees are audited under a uniform program unless special circumstances exist otherwise; that each jurisdiction is given equal consideration in an IFTA audit; and*

- f. *that the jurisdiction's IFTA auditors conduct themselves in a manner which promotes cooperation and good relations and that auditors are allowed to discuss discrepancies with and make preliminary recommendations to an IFTA licensee.*

12. **Worksheet L. JURISDICTION AUDIT ACCOUNTABILITY**

- a. *Determine that the jurisdiction completed audits of an average of 3 percent per year of the IFTA accounts reported on its annual report for each year of the program compliance review period.*
- b. *Determine that the jurisdiction's audit selection process meets the high distance/low distance requirements of the IFTA.*

13. **Worksheet M. AUDIT PROCEDURES**

Determine the following as required or suggested by the IFTA:

- a. *that the jurisdiction's auditors adequately plan their IFTA audits;*
- b. *that the IFTA pre-audit, sampling, and testing procedures are followed;*
- c. *that the jurisdiction's IFTA audits include a proper study and evaluation of a licensee's internal controls;*
- d. *that the jurisdiction's auditors review and verify reports kept by a licensee that were generated through a computer-based system;*
- e. *that the jurisdiction's IFTA audit working papers are complete and support the audit findings; that the audit files contain the appropriate documentation;*
- f. *that the jurisdiction's IFTA audit reports contain the appropriate information; and*
- g. *that the jurisdiction properly notifies appropriate parties of audit findings.*

14. **Worksheet N. ASSESSMENT PROCEDURES**

Determine that the jurisdiction has assessment procedures in place as required by the IFTA.

15. **Worksheet O. APPEALS PROCESS**

Determine that the jurisdiction has an appeals process in place for all actions allowable under the IFTA.

16. **Worksheet P. RESPONSIBILITIES IN BANKRUPTCY PROCEEDINGS**

Determine that the jurisdiction has procedures in place for Bankruptcy proceedings as required by the IFTA.

G. CLOSING CONFERENCE

1. Following completion of the Review, the Administrator will request a closing conference with the representatives of the Subject's choice.
2. At the closing conference, the Administrator will discuss the preliminary findings of the Review. The focus of such discussion should be on any areas of non-compliance or any questions of compliance that were found during the Review. The Review Team will give suggestions for both administrative and audit programs.
3. The Administrator should remind the Subject's representatives that a Report will be drafted and be sent to them for response within approx. thirty (30) days.
4. Questions should be solicited from the representatives to ensure no issues are outstanding following the Review.
5. Following completion of the closing conference, the Administrator will prepare a Closing Conference Report.

III. REPORT AND REASSESSMENT AND FOLLOW UP PROCEDURES

A. REPORT PROCESS

1. All reports, worksheets, and comment sheets, along with all documents which were obtained from the Subject for review and copies of all correspondence relating to the Review, are used by the Administrator for compilation of the Report of the Team. The Administrator will create and maintain a file of the Review of the Subject. This will become the permanent file of the Subject's Review which will be housed at the offices of IFTA, Inc.
2. The Administrator must prepare the Report and submit it to the Team for comment within approx. ten (10) days of completion of the Review. The Report shall contain a listing of all documents obtained from the Subject and used as part of the Review.
3. The Team must respond in writing to the Administrator with any comments within ten (10) days of receipt of the Report.
4. The Administrator will make any corrections and submit the Report to the Subject within ten (10) days of receipt of comments with copies going to the Team.
5. The Subject must review the Report and submit written responses, if any, to the Administrator within thirty (30) days of receipt.
6. The Administrator will compile the responses into the Report and submit it to the Director within five (5) days of receipt. The Director will forward the Report to the Panel. The Report to the Panel will contain copies of all information the Administrator and Director deems necessary for the Panel to complete its review. The Panel may contact the Director for additional information if it deems necessary.
7. If the Report indicates no areas of non-compliance, the Panel will review the Report. If it agrees with the Report, within fifteen (15) days of receipt, the Panel shall issue a written approval of the report to the Chair of the Program Compliance Review Committee. The Chair will forward the approval to the Director within fifteen (15) days of receipt.
8. If the Report indicates areas of non-compliance, the Panel will review the Report. If there is a question as to whether the Subject is in compliance based on the Report and the Subject's written response to the Report, the Panel must first determine whether or not the Subject is in compliance. If the Panel makes a Finding of Compliance, within fifteen (15) days of receipt, a written Finding will be drafted by the Panel and sent to the Chair of the Program Compliance Review Committee. If the Panel makes a Finding of Non-Compliance based on its review, within fifteen (15) days of receipt, a written Finding will be drafted by the Panel, and such finding, along with a written recommendation for Reassessment and/or Follow Up, if deemed necessary by the Panel, will be sent to the Chair. The Chair will forward the Finding to the Director within fifteen (15) days of receipt.
9. IFTA, Inc. will post all Final Reports on its secure web site for review by the IFTA Commissioners.

B. REASSESSMENT AND FOLLOW UP PROCESS

1. FOLLOW UP

- a. If the findings include a recommendation for Follow Up and the Director has questions regarding the recommendation, the Director will, within thirty (30) days of receipt of the request, contact the Committee chair regarding the recommendation for Follow Up. The Director and the Committee chair will make a final determination on the Follow Up request.
- b. Once all recommendations have been reviewed and the determination has been made that Follow Up is required, the Director will proceed. The goal of the Follow Up is to obtain verification of compliance from a Subject that has stated that it will be in compliance by a certain date. Some discretion is given to the Director in establishing the time frame for Follow Up.
- c. To complete the Follow Up, the Director will contact the Subject, in writing, requesting that the Subject submit documentation supporting its statement that it has complied as stated in its response required in III.A.5. herein.
- d. Upon receipt of the Follow Up documentation from the Subject, the Director will review it. If the documentation proves that the Subject is now in compliance, the Director will issue the Final Report.
- e. If the Director determines that the documentation does not prove compliance or if the Subject fails to provide the required documentation, the Director will notify the Chair to proceed with the Reassessment Process.

2. REASSESSMENT

- a. If the findings of the Panel include a recommendation for Reassessment, the recommendation is forwarded to the Chair and Vice Chair of the Committee. In order for the Reassessment to go forward, a majority of the five (the three Panel members, the Chair and the Vice Chair) must agree with the recommendation. Either the Chair or the Vice Chair must be part of the majority.
- b. If the Reassessment goes forward, the Chair, the Vice Chair, the Committee members not serving on the Panel and the Director will develop a Reassessment plan and timeline. The date of compliance will depend entirely upon the area of non-compliance found. If for example there is a problem with content of credentials, the Subject will probably be given until the next renewal period to cure. If the problem is untimely transmittals, working with the Subject's processing unit may also take some time but member jurisdictions are entitled to expect cure within a reasonable time. Therefore, discretion is given to the parties in establishing the time frame for Reassessment of compliance.
- c. Once the Reassessment plan and timeline have been developed, the Reassessment will proceed. The Director will contact the Subject and provide the

Reassessment plan and timeline. The goal of the Reassessment is to bring the Subject into compliance and to issue a report of such compliance with the following year's Program Compliance Review Final Reports.

- d. Once the Director has contacted the Subject, a review of the particular area(s) of non-compliance will be conducted. The Reassessment Plan will be reviewed by the Director and the Subject. If the Subject requests some modification to the timeline, and the Director approves of the modification, the Director will notify the Chair that the timeline has been modified. When the Reassessment Plan has been approved by the Subject as indicated by the signature of its IFTA Commissioner, it will be returned to the Director. It will be the responsibility of the Director to track the Reassessment to ensure that the Subject's Reassessment Plan and timeline are followed. Again, discretion here will be given to the Director due to timing issues. However, the Director has discretion to require periodic reports and updates from the Subject to ensure the Reassessment Plan is being followed.
- e. Upon bringing its program into compliance, the IFTA Commissioner of the Subject will verify compliance in writing to the Director. The verification will be forwarded to the Committee chair by the Director. The verification will be included in the Subject's file at the offices of IFTA, Inc. and the verification will be disseminated to all member jurisdictions as proof of compliance.
- f. If the Subject fails to bring its program into compliance as required by the Reassessment Plan, a report will be filed with the Committee chair by the Director. Copies of the report will be submitted to the Subject and the Team. The report will be included in the Subject's file at the offices of IFTA, Inc. The final report will also be disseminated to all member jurisdictions.
- g. Based on the report, two-thirds of the full Committee must determine whether to make a Final Determination Finding of Non-Compliance.
- h. If a Final Determination Finding of Non-Compliance is issued, it will be forwarded by the Director to the Subject in care of its IFTA Commissioner and to the head of the Subject agency through which the fuel use taxes are collected pursuant to the IFTA, and to the Governor or Premier of the Subject.
- i. Following the issuance of a Final Determination Finding of Non-Compliance, the Committee will refer the matter to the Dispute Resolution Committee for dispute resolution enforcement proceedings within sixty (60) days of the issuance of such Finding. Such dispute resolution enforcement proceedings shall be initiated in the manner prescribed by the IFTA Dispute Resolution Process.