

FOR VOTE BY JANUARY 19, 2012



**IFTA FULL TRACK FINAL BALLOT PROPOSAL
#02-2011**

Sponsor

IFTA Audit Committee

Date Submitted

March 24, 2011

Proposed Effective Date

Upon Passage

Manual Sections to be Amended

(January 1996 Version, Effective July 1, 1998, as revised)

IFTA Audit Manual

A300 IFTA Auditing Standards
A310 Number of Audits

Subject

Definition of "year" for purposes of number of audits required.

History/Digest

Over the past several years there have been discussions and an interest to remove ambiguous language from the Audit manual. The Audit committee feels using licensee and registration in the same paragraph causes unnecessary confusion between the International Registration Plan year and the International Fuel Tax Agreement year.

Intent

To remove the term "one registration year". To amend the definition of "year's" by removing the word "registration" and replacing it with "license" so that it conforms with the language used to describe an IFTA licensee.

Interlining Indicates Deletion; Underlining Indicates Addition

1 **A310 NUMBER OF AUDITS**

2
3 Base jurisdictions will be held accountable for audits and will be required to complete audits of an average
4 of 3 percent per year of the number of IFTA accounts required to be reported by that jurisdiction on the
5 annual reports filed pursuant to the IFTA Procedures Manual, Section P1110.300.005 excluding new
6 licensees, for each year of the program compliance review period, other than the jurisdiction's IFTA
7 implementation year. Such audits shall cover at least one ~~registration~~ license year. This does not preclude
8 audits of individual licensees several times during the program compliance review period. However, audits
9 for a licensee selected that cover multiple ~~registration~~ license years, fuel types, or both shall be counted as
10 one audit for program compliance review purposes.

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12
13 ***[Section A320 remains unchanged]***

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NO REVISIONS FOLLOWING THE SECOND COMMENT PERIOD