

## IFTA AUDIT COMMITTEE MINUTES

June 9, 2020

Dial in #: (866) 906-7447

Conference ID: 9179391#

### Jurisdiction Representatives:

Beth Duda-Rel, Chair, AZ  
Kelly Heaton, Vice Chair, AR  
Regan Johnson, MB (absent)  
Marsha Douglas Roy, QC  
Joel Foreman, NE  
Lynden Landholm, KS  
Betsy McCabe, NV  
Bille Pierson, ID  
Christopher Lawson, NJ  
Mason Simpson, TN  
Lynn Resides, PA

### IFTA Board Liaisons:

L. Michael Romeo, CT  
David Nicholson, OK

### IFTA Inc., Advisors:

Debbie Meise  
Carmen Martorana

### Industry Advisory Committee:

Dennis Vanderslice, ARI Fleet

**Minutes:** Mason Simpson

**Roll Call:** Present: Beth Duda-Rel, Kelly Heaton, Marsha Douglas Roy, Joel Foreman, Lynden Landholm, Betsy McCabe, Bille Pierson, Christopher Lawson, Mason Simpson, Lynn Resides, Michael Romeo, David Nicholson, Debbie Meise, Carmen Martorana, and Dennis Vanderslice

**Approval:** Approval of May 12, 2020 meeting minutes. Motion made by Lynden and second by Joel with all in favor of approval.

### **Updates:**

**IFTA/IRP Workshop** – Beth to provide update

Beth advised at the last planning call, outline of agenda was discussed. The committee is waiting to hear back from Carmen to see how site visits go. The planning group is moving forward as much as possible for now. They are still looking to have vendor hall but may depend on hotel selection and how much room will be available for it.

Carmen informed he is looking at location in Florida. Carmen visited a potential hotel in St. Petersburg. He advised the meeting rooms were a little dated but is available in February. While there, he also visited the hotel across the street. That hotel is nicer but costs more and is only available the week of January 11, 2021. The IFTA Board will be meeting this week for discussion on selecting a hotel and to discuss if we should plan for in-person meeting with COVID-19. Carmen will be providing more details to the planning team on their next call.

Kelly also added that approval was received for a keynote speaker.

**Best Practices Guide (BPG)** – Lynden and Lynn to provide update on mock-up progress.

Lynn advised that he and Lynden had developed a couple of examples and sent those to Beth for review. Since this was a follow up to a presentation that David and Renee had previously done, Beth suggested sending the examples to David to review.

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**Joint IFTA/IRP Audit Manager Roundtables – Roundtable takeaways**

Marsha informed that from the call she was on, they discussed working in the COVID-19 environment. She was surprised on how many jurisdictions are still conducting audits and how many are now conducting record reviews. It was clarified that record reviews only count for IRP audits and doesn't count toward any IFTA audit credit.

Lynden said they also had discussions of COVID-19 and also discussed upcoming workshop.

Kelly advised that Rodney Richards, IFTA Board Member, is in hospital with COVID-19 and thoughts and prayers go to him and his family.

Debbie gave dates of August 25th and 26th for the next manager roundtable calls. Debbie asked for topics and to send those to her in an email.

**Board Update – Updates (Michael/David).**

Michael said the April board meeting has a lot of COVID-19 discussion. The board will meet again this week, June 11, to determine if the annual business meeting will be held in person or virtual this year. They will also be discussing the two current ballots. The board has been busy reviewing the budget, by-laws and employee handbook. They are also looking into gaining additional board extensions to react to emergencies, such as COVID-19.

**GPS Standardized Data Output Working Group: Updates (David).**

David advised the group is working on getting information from different vendors and looking at trying to determine a standard ping rate. They hope to have some developments by the next audit workshop to discuss with the audit community. Educating carriers to remind them that they are ultimately responsible for the data is a priority. Most vendors capture the data but may not keep it for the required time for audit. It is up to carrier to keep the data for audit. IRP is looking at standard questions for a GPS questionnaire in the best practices guide to be more consistent in what we are asking the carriers.

Joel advised the GPS questions IRP is putting together will be available on the IRP website once complete. Bille and Beth will share the questionnaires used in their jurisdictions.

Dennis asked if the working group is looking into geo-fencing. David said the group is looking at geo-fencing and how that could be incorporated.

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### **Board Charges – Industry Advisory on calls – Welcome Dennis Vanderslice.**

Beth welcomed Dennis Vanderslice as the industry advisory. Dennis has expectations to be able to listen in to keep informed of what the audit committee is working on and be able to provide input and feedback on topics when needed. He will also be able to bring industry issues to the table for opinions and help from the audit committee. Beth advised the audit committee would have similar expectations from him as an industry representative. Sometimes the audit committee may discuss sensitive audit techniques where he may be asked to excuse himself from a call. Those discussions would be held until the end of the call. Dennis asked about the audit committees thoughts of how we are going to look at COVID-19 effects and extensions for the 1st and 2nd quarters of 2020. Beth mentioned they are starting to audit the 1st quarter of 2020 but are not currently selecting that quarter as a sample quarter. It was also discussed that dropping 2020 quarters from an audit was an option if a carriers operation has changed due to COVID-19.

Debbie also wanted to inform everyone that they are posting all notifications received from jurisdictions on the IFTA website and some of the extensions will be expiring soon.

### **Education update – review document from Beth; input from others?**

**3.1.** Review all training materials currently found on the IFTA, Inc, Website and determine if they need updating.

Discussion: Most were unable to find any training material on the IFTA website. Materials from past meetings were accessible. It was found by some that you are required to have a log-in to the website to be able to find training material. It is not easy to find. Lynn asked who the target audience was for the training material on the website. It was discussed that it was intended for all auditors in all jurisdictions. It was recommended by Lynn to make it available for all auditors without logging in.

**3.2.** Identify the specific training needs of your committee members and provide suggestions for training topics for jurisdictional and other stakeholder representatives pertinent to your committee's objectives and goals.

Discussion: Beth provided a breakdown of training for new and existing auditors which are usually provided during annual IFTA/IRP Audit Workshops. The needs for History of IFTA, Acronyms, Auditor 101, Auditor 301, and Audit Manager were all discussed. Debbie also advised that any training need for the audit committee itself should be included. Dennis asked about training for carriers. Debbie advised the Industry Advisory Committee can include carrier training on their charge from the board.

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**3.3.** Research and recommend the most efficient methods of delivery for training which may include electronic delivery of training documents, webinars, conference calls, training videos or other means of delivery or combination of delivery methods.

Discussion: It was discussed to continue the annual IFTA/IRP Audit Workshop, live webinars and record to post to website, and audit manager roundtable discussions. The idea of having a joint IFTA/IRP learning management system was also discussed. Marsha suggested to Dennis for auditors to have access to quick links to provide information from different vendors about their systems. Dennis didn't know how feasible that would be but would discuss it with the Industry Advisory Committee.

David asked if anyone was using Microsoft Teams. Carmen asked for Teams feedback. David and Lynden are using it and they are adjusting well. Billie has been using it in place of conference calls. Kelly said it is working well for them. Lynden had issues with videos freezing, possibly from bad internet. Beth is using Google Meet and can hold up to 250 people. Debbie asked for anyone with Team tips to email them to her. Kelly said they mostly chat now and don't email as much and they can send files. He also suggested YouTube has a lot of helpful Teams videos.

### **IFTA, Inc. Update** – Any updates (Debbie).

Carmen gave updates from IFTA. They are trying to determine if the annual business meeting can be held in-person or not. The new IFTA website is moving along great and is looking good. They are hoping to have a presentation of the new website at the annual business meeting. IFTA is also continuing to look at the clearinghouse modernization project.

Dennis left the call for discussion of how our jurisdictions train auditors. Lynden ask the committee how other jurisdictions train new auditors. Training practices were discussed. It was also suggested that peer reviews show the methods of training of each jurisdiction. Lynden also mentioned that trends and variances should be in the interjurisdictional audit reports. This was added in the last audit manual change. It was also discussed that some jurisdictions found it beneficial for a new auditor to train with the registration side of IRP and reporting side of IFTA. Beth mentioned that people can review other jurisdiction's peer reviews to read how other jurisdictions train their audit staff.

### **New Business:**

Lynn asked the committee if anyone had concerns with accepting vendors' spreadsheets as fuel records. It is commonly acceptable from the vendor. Kelly mentioned you can test against the actual fuel receipts if you have concerns. It was clarified that there is difference in a fuel spreadsheet provided from the

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vendor and created by a carrier. Joel advised it is usually easy to determine if the spreadsheet is from the vendor based on the information in the spreadsheet. If there are concerns with the spreadsheet, may want to verify the data with the fuel card vendor. Bille also suggested requesting the carrier to have the vendor send directly to the auditor.

Lynden made a motion to adjourn – second by Billie with all in favor.