

**IFTA AUDIT COMMITTEE MINUTES**

**October 13, 2020**

**Dial in #: (866) 906-7447**

**Conference ID: 9179391#**

**Jurisdiction Representatives:**

Beth Duda-Rel, Chair, AZ  
Kelly Heaton, Vice Chair, AR  
Regan Johnson, MB  
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:**

None this meeting

**Minutes:** Lynden Landholm

**Roll Call:** Absent: Kelly Heaton, Joel Foreman, Christopher Lawson

**Approval:** Betsy made the motion to approve September minutes as written, second by Mason, all voted in favor of approval.

**Updates:**

**IFTA/IRP Workshop** –Beth has not received the revised agenda mock up but explained that the planning committee has revamped the agenda. Thursday will now be an all day event, versus an early afternoon adjournment. Tuesday will be a ½ day of auditor 101, 301 and manager breakouts. Volunteers are needed to facilitate/create content for these sessions. Bille, Marsha and Regan volunteered to fill in where needed. Bille helped with 301 in 2020. It is planned for a keynote speaker to be on the Tuesday morning session. Vendor breakouts will be both morning and afternoon. Also there will be an industry break out and scenario breakout, the planning committee is look for suggestions for a 3<sup>rd</sup> breakout. On Thursday there will be a general session with updates on the learning management system and electronic records update and town hall. The joint audit committee meeting will occur on Friday morning for about an hour or hour and half.

**Best Practices Guide (BPG)** –Lynn provided the agreed upon wording and slides to Debbie for updating to the BPG. The slides are the presentation presented by David Nicholson and Renee Keyser at the 2019 audit workshop and will be included as an appendix item. Debbie responded that she will get those updated to the BPG as soon as possible. It is probable that the BPG update will be mentioned at the workshop.

**Joint IFTA/IRP Audit Manager Roundtables** –Debbie still needs topics for the roundtable that will be in December.

**Board Update** – Michael provided a synopsis of the quarterly board meeting conducted the previous week, meeting was virtual. Executive officers were elected with Scott Bryer-President, Antoinette

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Tannous-Vice President, Helen Varcoe – Secretary and David Nicholson –Treasurer. Treasurer is a new position. Additionally a Learning Management System vendor was selected. The Audit Committee will be looked to as a content source. The calendar for funds netting has been set and approved for the next two years. The Board will have an action item related to the GPS standardization committee's completed work. Also the Board members will conduct the quarterly regional update call in November. The Board will wait until January regarding a decision on the audit workshop meeting (in person/virtual).

**GPS Standardized Data Output Working Group:** David reported that this group is done. Tammy Day has written up a provided ballot language suggestions regarding potential changes. They will work with IRP and the IFTA AC on the timing of any changes

**Industry Advisory Committee (IAC)** –An IAC member will be on the December call.

**IFTA, Inc. Update** –Debbie/Carmen; primary item was the selection of the LMS system. There will be a need to add content and that will take at least four months to get up and running. They will look to each of the standing committees for content. IFTA Inc has a new address and PO Box since Chandler office has been vacated.

**New Business:** In the future Debbie will set up the monthly committee call on Teams with a call in telephone number so that those with technical issues can participate.

Marsha had asked a question regarding electronic audits and electronic records. Electronic records for Quebec are still something relatively new for them. Various members responded. How are the different jurisdictions receiving scans/files? Mason- summaries are requested for the audit period and detailed records are only requested for one quarter per year. Bille said they use a drop box onto One drive for Microsoft. Beth uses a share file with the taxpayer. Marsha is concerned they will be getting enough documentation. Quebec has new hot zones. They are being cautious with received records. Beth commented you have the same concerns whether electronic or paper. Betsy indicated they generally do a 1 year audit but will go up to 3 years. Michael wanted to know if she was getting what was asked for or was the taxpayer just not providing?

There was a discussion about electronic signatures. Debbie indicated that electronic signatures are allowed on the licensee application. The audit manual no longer requires a signature on the audit report. Mason, Lynn and Beth commented they do not have the audit report signed. Electronic signatures are only accepted for licensee applications. Possible ballot w/APC to define electronic signature and where can be used. The AC deferred to the APC to define electronic signatures and where signatures needed electronic can be allowed.

Lynn had a question about the requirements of the audit report. Pennsylvania has changed their format and wanted to know if anyone had reviewed theirs recently. Pennsylvania has gone to more of an outline format not using full paragraphs. Lynden and Betsy commented they generally continue to use full paragraphs. There really is no standard requirement regarding how report is to be written up it just needs to contain the content as required by the Program Compliance Review Committee.

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Carmen explained how the 2020 optional inclusion for audit count will work. While each jurisdiction will have the option to include 2020 towards the overall 3% numeric requirement, the PCRC can still review audits from 2020 for content purposes even if jurisdiction opts out for count purposes. Debbie displayed a slide of the board approval for this change in procedure.

Though IRP has not indicated any changes to count will occur, Bille is on the IRP PCRC, she may ask during the next committee call.

There was no further business. Lynn made a motion to adjourn and Bille made the second, all members responded with an affirmative yes.