

## IFTA AUDIT COMMITTEE AGENDA

August 13, 2019

Dial in #: (866) 906-7447

Conference ID: 9179391#

### Jurisdiction Representatives:

Beth Duda-Rel, Chair, AZ  
Kelly Heaton, Vice Chair, AR- Absent  
Jesse Taylor, MD - Absent  
Regan Johnson, MB  
Marsha Douglas Roy, QC  
Joel Foreman, NE  
Lynden Landholm, KS  
Betsy McCabe, NV  
Bille Pierson, ID

Mason Simpson, TN  
Lynn Resides, PA

### IFTA Board Liaisons:

L. Michael Romeo, CT  
David Nicholson OK - Absent

### IFTA Inc., Advisors:

Maria Coronado

**Minutes:** Marsha Douglas-Roy

**Roll Call:** Noted above

**Approval:** Betsy McCabe motioned to approve the July 9<sup>th</sup> meeting minutes. Lyndon Landholm 2<sup>nd</sup> the motion to approve. The motion was passed.

### **Updates:**

**IFTA/IRP Workshop** – Progress update by Beth.

Attendance is estimated at around 250 people.

Tuesday the concurrent 101, 301, and Manager Breakouts will be from 3 pm to 5 pm.

- The 101 breakout will be facilitated by Kelly Heaton (IFTA) and Michaela VanDyke (IRP).
- The 301 breakout will be facilitated by Stacy Hammock (IRP), Laurie Mason (IRP) and the present volunteer, Bille Pierson (IFTA).
- The manager breakout will be facilitated by Jessy Taylor (IFTA) and Chester Cook (IRP)

On Wednesday we will have the Icebreaker and the breakout sessions.

- The icebreaker will fill the 8:30 to 9:30 timeslot. It will be facilitated by Bille McCabe (IFTA), Regan Johnson (IFTA), Marjorie Hughes (Com Data) and Stacy Hammond (IRP).
- The Burden of proof breakout session (adequate and inadequate discussions) will be facilitated by Marsha Douglas-Roy (IFTA), Wayne Brown (IRP) and Debra Teague (NM),
- The audit scenarios session will be facilitated by Joel Foreman (IFTA), Lyndon Landholm (IFTA) and Diana Kay (IRP).
- The industry perspective on auditing session will be facilitated by the industry committee.

The planning committee has made a call for facilitators for the regional breakouts but will give us more information on the next call.

Thursday we will have a short breakout session, (recap or overview). This session will be a great moment to share the best take away from each of our breakouts sessions. This item will be included as a reminder at the Monday night workshop planning meeting.

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Also note that all facilitators must provide to the planning committee all documents that need to be printed by January 13<sup>th</sup>, 2020. Other information and power points, that do not need printing, are due by February 3<sup>rd</sup>, 2020.

### **Best Practices Guide (BPG) – Updates by Beth.**

A big thank you was made by Beth to show appreciation to Lyndon for compiling the BPG survey data. The surveys major issue - was where to find the BPG. Michael, liaison for IFTA Inc. confirmed that this issue is being addressed in the IFTA strategic plan. This plan can be found in the IFTA Inc. annual business pre-meeting materials for discussion.

As for the Strategic plan, six priority items were pointed out. Three items are to improve the technological competence of the IFTA website (refresh and modernize).

Beth encourages us to continue updating the BPG documents; the updates will hopefully be included with the website improvements.

### **Joint IFTA/IRP Manager Huddles – Updates by Beth.**

The chairs for both the IRP and the IFTA audit committees discussed this topic at their last meeting. They intend to begin the huddles shortly after the annual business meeting. The same platform used by IRP for their manager huddles will be used. They decided the name for the huddles will be “The IFTA audit manager round table”. Kelly Heaton (IFTA) and a lot of IRP AC members have volunteered to be facilitators.

### **Board Update – Updates by Michael Romeo**

The main focus has been on the annual meeting.

- Four regions are up for election: the North east, a Canadian, two positions for the southeast and also the western region. Some positions have more than one applicant. They also expect nominations from the floor.
- Some proposals have been made to update and modernize the bylaws, such as changing the postal requirements to meet the technology advances and adding affiliates members on IFTA committees.
- The ballot to modify jurisdictional reports will be discussed. A vote may be cast to decide if it will be fast tracked for a January ballot or full track ballot.
- There will be breakout scenarios, one on vehicle specific electronic verification, one on clearinghouse data validation and use and one on GPS -ELD audit issues.

Michael suggested we ask our commissioners what they gathered from these presentations.

As previously discussed, there will also be a discussion on the Consensus board interpretation concerning multiple licenses.

**GPS Standardized Data Output Working Group:** David Nicholson is working on the charge for this group. The board will be receiving this information after the annual meeting so they can vote on the charge and allow the working group to go forward.

**IFTA, Inc. Update –** Maria has no updates.

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### New Business:

#### Email questions:

- Bulk fuel question: Heidi sent this case as a possible breakout. The issues with this case are: no controls on the withdrawals; no official sale to the carrier, but is being allowed as part of the work reimbursement expense for going to contract. There is no confirmation that the tax was being paid. Beth invites us to contact Heidi for more information, if we would like to include this case in the scenario breakout or parts in the burden of proof breakout.
- Inadequate Records question (Renee). “Unreported fuel and inadequate distance records”

Beth asked if we need to modify the agreement to reduce audit discretion or do we add scenarios in the BPG to give guidance to jurisdictions as to how to treat this particular situation. After discussion, the overall consensus was to develop guidance documentation for the BPG. Lynden Landholm and Lynn Resides volunteered to help develop the documentation for the BPG. A two or three month delay was given.

- Refunds generated from interjurisdictional only reports, which should be zero : Mason Simpson asked how other jurisdictions handle this anomaly where base jurisdiction only reports generate a “REFUND”. It seems the refund is generated when the amounts are rounded. Do other jurisdictions manually zero the returns, allow the refund or request technicians and designers fix the issue? The overall consensus was that most systems have been corrected to automatically zero out the return.

Mason Simpson motioned to adjourn and Bille Pierson 2<sup>nd</sup> the motion. The motion was passed.