

## IFTA AUDIT COMMITTEE MINUTES

April 9, 2019

Dial in #: (866) 906-7447

Conference ID: 9179391#

### **Jurisdiction Representatives:**

Beth Duda-Rel, Chair, AZ  
Kelly Heaton, Vice Chair, AR  
Dave Nicholson, Ex-Officio, OK  
Marsha Douglas Roy, QC  
Joel Foreman, NE  
Lynden Landholm, KS  
Betsy McCabe, NV  
Bille Pierson, ID  
Jesse Taylor, MD

Mason Simpson, TN  
Regan Johnson, MB  
Lynn Resides, PA

### **IFTA Board Liaisons:**

L. Michael Romeo, CT

### **IFTA Inc., Advisors:**

Maria Coronado  
Monica Halstead-Absent  
Debbie Meise- Absent

**Minutes:** Lynden Landholm

**Roll Call:** Those noted as absent were not on the call.

**Approval:** Beth will make a couple of minor corrections to the provided minutes. Jesse made a motion to approve the revised minutes with Betsy the second. Approval of the revised March 12, 2019 meeting minutes was approved without dissent.

### **Updates:**

**IFTA/IRP Workshop** – Beth talked about the workshop survey responses. Mixed responses were received regarding likes and dislikes. For 2020 the two optional sessions, the Q & A and IFTA/IRP overview will remain. CA has been contacted to see if they will provide someone to make an initial greeting for the workshop and then possibly help with or provide some type of presentation. Beth asked the committee members for any ideas for topics or breakouts. Up to this point they are having a hard time making much progress. Dave encouraged Beth that the momentum would come. Another planning call is next week. Chester Cook has taken on the task of agenda tracking. Marsha mentioned that maybe someone knowledgeable about the different types of GPS systems, their pros and cons and accuracy. Such as the difference between cell tower and satellite. Bille mentioned she has seen the state of unknown on a report. Tax evasion was mentioned as a topic and also what a carrier does with GPS from beginning to end.

There was a discussion about ECM's and could they be tampered with or moved from one truck to another and could the odometers be reset.

A question was asked about having a keynote speaker. Jesse suggested that maybe one related to fraud and fraud detection. It was asked if the IFTA board would pay for any of the speaker's travel. At this time that is unknown. Betsy will visit with Dawn about the IRP annual meeting and their keynote speaker.

Beth asked that everyone take a look at the workshop survey.

**Best Practices Guide (BPG)** – Action items: AC members prepare 3 survey questions (see examples below)

1. Do your auditors use the Best Practices Guide?
2. Are there any additional topics that should be included?

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3. Are there any additional sample documents that should be included?
4. What types of documents would you like to see examples of?
5. Would your jurisdiction be willing to share any of your documents? If yes, please provide contact information.

Beth indicated that she had received some questions from Regan. She asked committee members to provide additional ones. Tammy will build the survey for us. The survey should be sent to audit contacts.

Beth will compile the questions. Beth will ensure the questions will require more than a yes or no response.

**Joint IFTA/IRP Manager Huddles** - This idea was brought forward to gauge our interest in having something like this. It would be directed toward jurisdictional audit managers or supervisors. They are looking for people to moderate/run a call, the format and the logistics. It was determined that the IFTA audit committee is interested, that quarterly was often enough and that Tuesdays were already busy and that Wednesday or Thursday, maybe mid-morning would be best.

**Agreement Procedures Committee Ballot Proposal** – Beth indicated she had quite a few questions related to the section related to Audit P1110.400. Michael indicated the intent of the ballot is to combine what are currently 8 reports into one. Currently only the Annual report is mandatory and had an annual due date. The other 7 are now updated by the jurisdictions as needed. The combined report will be due on 3/1 of each year. As of today there are 44 days to respond with comments.

Several comments were made regarding the location of the different sections, should they be in the audit section or should they be maybe under the general section. The intent of some of the questions was also questioned. Beth requested that we send her any comments we might have regarding the ballot by the end of Friday, April 12.

**Board Update** – Michael indicated that their quarterly board meeting will take place the end of April. They will discuss the budget, GPS Standardized Data Output Working Group and the Learning Management System (LMS). Other board news, Dave Nicholson has been selected to fill the Midwest board position vacated by Mark Byrne. Dave will have to resign from the audit committee but will probably in turn become one of the audit committee board liaisons. The ex-officio title is undetermined at this time.

Kelly asked about any money for a keynote speaker.

Betsy listened in on a North American Transportation Services Association (NATSA) telephone call. Betsy indicated that the group is pushing for not having odometers as a part of the required distance documentation for a GPS system. Betsy believes we need to have representation on the GPS standardized Data Working Group. NATSA is going to present at the IRP annual meeting. Dave indicated the goal of the working group would be to have a standardized concept template. Kelly inquired about how the group would function. The IFTA and IRP boards would have to determine how it will function.

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**IFTA, Inc. Update** – Monica was not on the call, Maria had no update.

**New Business:**

Dave has been working with Wisconsin on a school bus issue related to also operating some of them as charter buses.

Kelly mentioned that he had received an email from a SD auditor regarding the capping of interest on an audit. Several on the call mentioned that their jurisdictions always make payments to the other jurisdictions that are a part of the audit whole and the base jurisdiction will absorb any reduction.

If the scenario involved some type of court settlement that would be a different issue.

Marsha had a question about applying P570 and P350 if the distance records are adequate and fuel is inadequate. This is related to making MPG adjustments under A350. Regan mentioned this is mentioned in the BPG appendix where estimation of fuel is still allowed. Marsha wanted to make sure there are no language translation issues.

There being no further business, Betsy motioned to adjourn and Mason the second, all voted in favor of adjournment.