

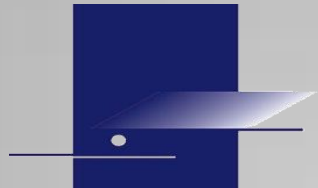
IFTA BEST PRACTICES GUIDE UPDATE

Bob Gattinella, RI

Helen Varcoe, MT

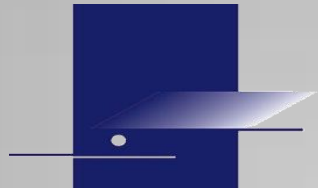
STATUS

- **Best Practices Guide (BPG) has been updated.**
- **The IFTA Board has approved the content of the BPG.**
- **IFTA, Inc. will post it to the IFTA website.**
- **The BPG will be effective MARCH 1, 2018**



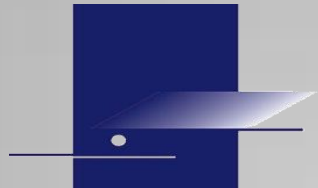
OVERVIEW

- **Goals**
- **Licensee's Responsibilities**
 - **Concept of IFTA Auditing**
 - **Auditing on Behalf of all Jurisdictions**
- **Adequacy of Records**
 - **Appropriateness**
 - **Sufficiency**
 - **Auditor Responsibilities**



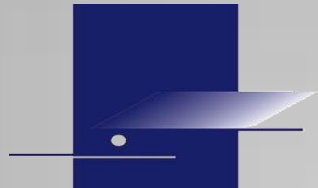
AUDIT PLANNING

- **Pre-Audit Analysis**
- **Initial Contact**
- **Opening Conference**
- **Reporting Responsibilities**
 - **IFTA and IRP Fleets**
 - **Leases**
 - **Independent Contractors**
 - **Trip Permits**



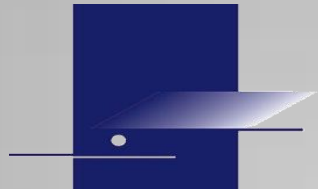
AUDIT FIELDWORK

- **Testing Internal Control Systems**
- **Sampling**
- **Projections**
- **Components of Reported and Audited IFTA Figures**
- **Fuel**
- **Distance**
- **Gaps in Licensee's Records**



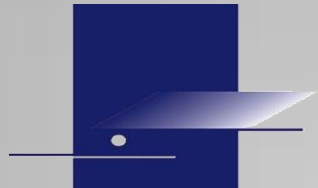
FIELDWORK CONTINUED

- **Miles per Gallons (MPG) Kilometers per Liter (KPL) Analysis**
- **Imputing Fuel**
- **MPG Adjustments for Inadequate records**
- **Best Information Available Audits**



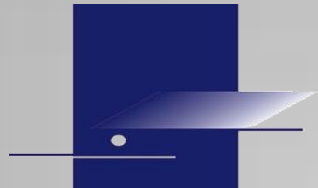
REPORT PHASE

- **Final Conference**
- **Audit Report**
- **Audit File**



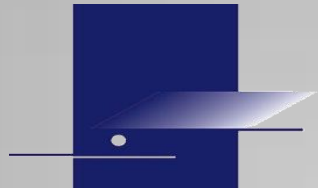
APPEALS

- **Appeal Process**
 - **30 days from the notification of audit results**



OVERALL

- **This is a guide! It is not a requirement, nor is its content. It is to help assist with audit processes.**
- **The appendices are examples, not the rule. A jurisdiction does not need to use these as their jurisdictional forms.**
- **The hyperlinks will bring you to the Agreement, Audit and Procedures Manuals sections that will show the requirement.**



THANK YOU

- **IFTA Board of Directors**
- **IFTA, Inc. Staff**
- **AC and BPG Sub committees**
- **Indiana jurisdiction**
- **Industry Representative**

