

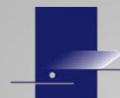


# IFTA Records Reviews

B. Duda – Arizona

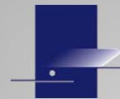
## IFTA Records Review Intent

- Provide for Records Reviews for IFTA similar to IRP
- Records Reviews and Program Compliance Review (PCR)
- Increase compliance



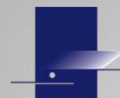
## What is in a Records Review?

- Focuses on:
  - Adequacy of internal controls
  - Compliance of distance and fuel accounting system
- Limited in scope and period
- May be conducted before the first renewal
- Does not result in a tax assessment



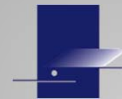
## IFTA Records Review

- Jurisdictions must establish procedures and guidelines similar for audits
- Records Review must:
  - Document distance and fuel accounting system
  - Assess and document internal controls
  - Determine adequacy of records
  - Result in a written report



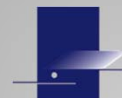
## IFTA Records Review Tax Implications

- Does not result in a tax assessment
- Recommendations
  - Material errors in distance and fuel accounting system
  - Amend return(s) affected by Records Review



## IFTA Records Review and Audits

- Period subject to Records Review, shall not be audited unless...
  - Records Review resulted in recommendation to amend a return,
  - and the amendment was not made
  - A jurisdiction must document that the amendment was not made



## Questions/Concerns

- Beth Duda – [bduda@azdot.gov](mailto:bduda@azdot.gov)
- Kelly Heaton – [Kelly.Heaton@ardot.gov](mailto:Kelly.Heaton@ardot.gov)
- David Nicholson –  
[D.Nicholson@oocemail.com](mailto:D.Nicholson@oocemail.com)

