



Audit Potpourri



Stacey Hammock (WY) Kristie Zanis (NH)
Charlie LeFew (VA)

Date:
4/3/2017

Date 4-3-17

M [Redacted]

Address [Redacted]

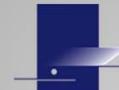
Reg. No.	Clerk	Account Forward
1	<i>David Paul</i>	<i>2,499</i>
2		
3		<i>Gals 129,582</i>
4		
5		
6		
7		
8		
9		
10		<i>34 15</i>
11		
12		<i>112 B South Main St</i>
13		<i>(207) [Redacted]</i>
14		<i>4756-27</i>
15		

4-120005102830 Your Account Stated to Date - If Error is Found, Return at Once

Ppg:
2.499

Gallons:
129.582

Dollars
\$314.15

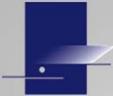


<p>Ppg: 2.499</p> <p>Gallons: 65.719 <u>63.863</u> 129.582</p>	 <p>Truck Stop South</p> <p>TRK# _____ TRL# _____</p> <p>891 INTERSTATE BYPASS</p> <table border="0"> <thead> <tr> <th>Descr.</th> <th>Qty</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>DIES C9 #10</td> <td>65.719G</td> <td>184.23</td> </tr> <tr> <td>SELF @ 2.499/ G</td> <td></td> <td>-6.57</td> </tr> <tr> <td>FUEL DISCOUNT</td> <td></td> <td>-6.57</td> </tr> <tr> <td>DIES C9 #11</td> <td>63.863G</td> <td>159.59</td> </tr> <tr> <td>SELF @ 2.499/ G</td> <td></td> <td>-6.39</td> </tr> <tr> <td>FUEL DISCOUNT</td> <td></td> <td>-6.39</td> </tr> <tr> <td>STARTING FLUID 7</td> <td>1</td> <td>3.29</td> </tr> <tr> <td>Sub Total</td> <td></td> <td>314.15</td> </tr> <tr> <td>Tax</td> <td></td> <td>0.00</td> </tr> <tr> <td>TOTAL</td> <td></td> <td>314.15</td> </tr> <tr> <td>DEBIT \$</td> <td></td> <td>314.15</td> </tr> </tbody> </table> <p>CARD TYPE: DEBIT CARD NAME: _____ ACCT NUMBER: XXXXXXXXXXXXXXX445 TRANS TYPE: SALE APPROVAL: 717833 INVOICE: 004008 AMOUNT: \$ 314.15</p> <p>NO SIGNATURE NEEDED</p> <p>APPROVED 717833</p> <p>RES# 0032 CSH# 022 DR# v1 (RAN# 28231) 04/03/17 14:25:58 ST# HT88</p>	Descr.	Qty	Amount	DIES C9 #10	65.719G	184.23	SELF @ 2.499/ G		-6.57	FUEL DISCOUNT		-6.57	DIES C9 #11	63.863G	159.59	SELF @ 2.499/ G		-6.39	FUEL DISCOUNT		-6.39	STARTING FLUID 7	1	3.29	Sub Total		314.15	Tax		0.00	TOTAL		314.15	DEBIT \$		314.15	<p>Discount: (6.57) <u>(6.39)</u> (12.97)</p> <p>Starting Fluid: \$3.29</p> <p>Dollars \$314.15</p> <p>Date: 4/3/2017</p>
Descr.	Qty	Amount																																				
DIES C9 #10	65.719G	184.23																																				
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Sub Total		314.15																																				
Tax		0.00																																				
TOTAL		314.15																																				
DEBIT \$		314.15																																				

So...credit or no credit?

Example 1

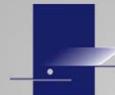
Example 2



Prepaid Receipts

As a rule, do you give credit for prepaid receipts using the PPGs reflected in the Federal Energy Guide or another source?

<https://www.eia.gov/petroleum/gasdiesel/>



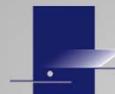
Prepaid Receipts

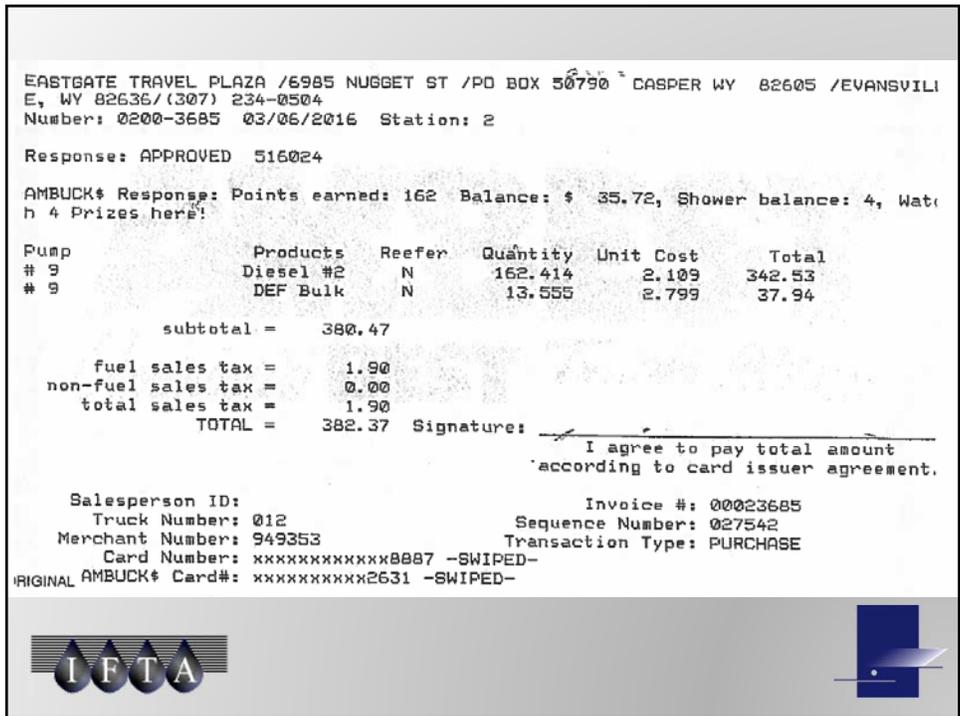
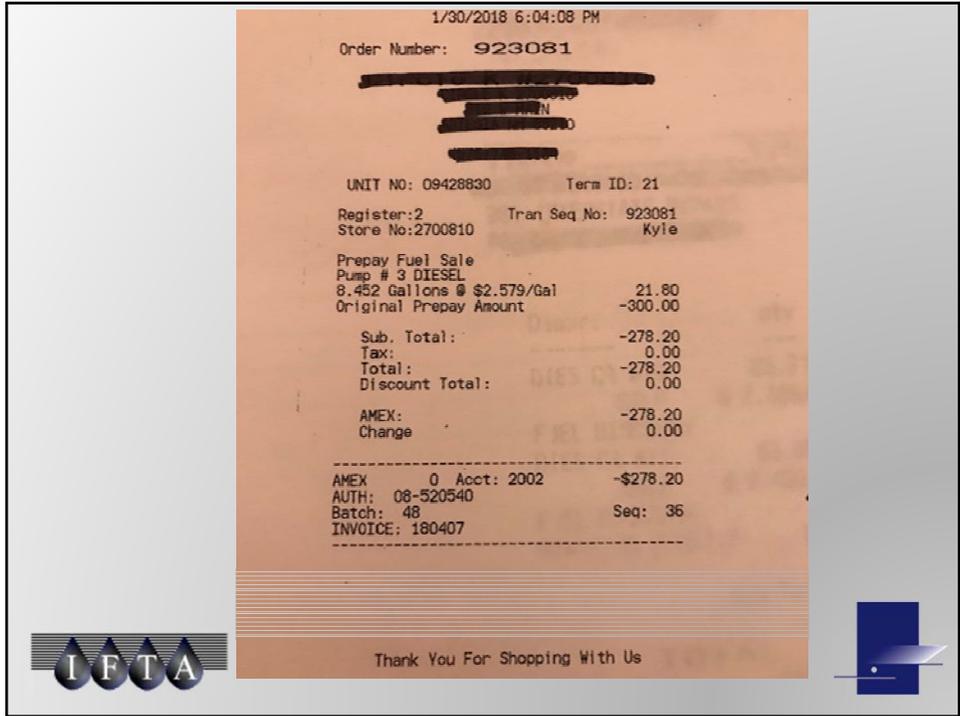
Date: 01/30/2018

Time: 05:58:15 PM

Item: Diesel

Dollars: \$300.00





STORE #315
3940 N. McCarty
Houston, TX 77013
Phone: (Area) Phone number

04/19/2017 Tkt #2360952

Type: SALE (#ORIGINAL) ✓

Qty	Name	Price	Total
	DIESEL		150.00
	Pump:	20	
	Gallons:	58 gals	1.000
	Price / Gal:		2.599
Subtotal			150.00
Sales Tax			0.00
Total			150.00

Received: 150.00

VISA
*****7484 SWIPED
Auth No: 006150
INV057197
Invoice Number: 57197

Signature: *trip# 19590411*




3901 US 17
Champion
D

Dir: ✓

Rec:

Vol: 65.246 gals
2.299 unit cost
total Fuel cost \$150.00

Invoice#: 0
Receipt: 0
Truck#: 15
Trip #: 19
date: 4/19

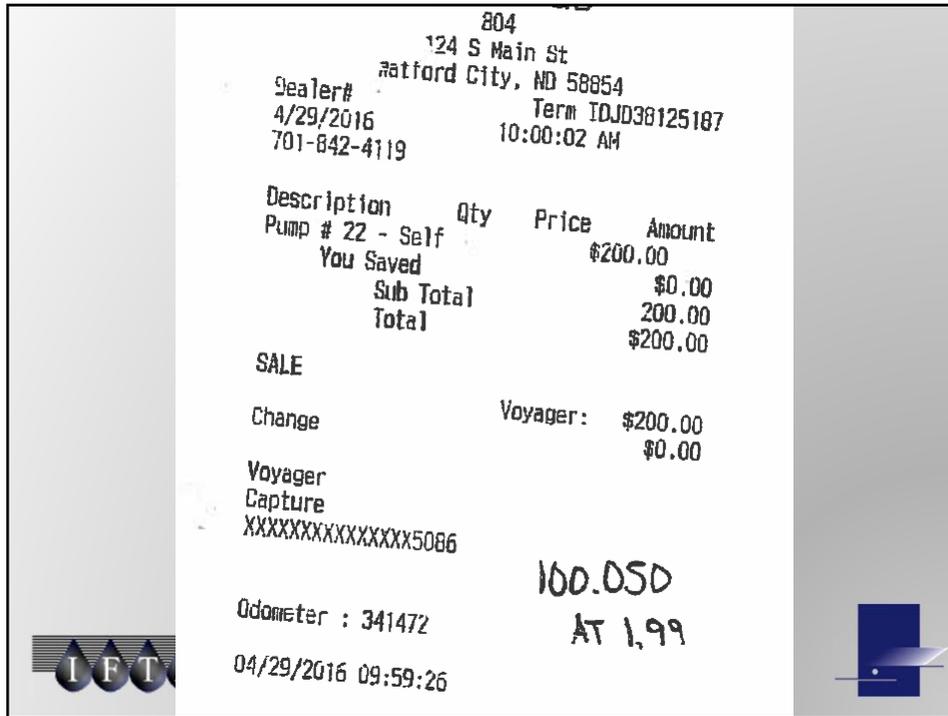
VISA \$150.00

Media Id: 181

Fuel T

Signature: *minge 1490682*
trip # 19590412



Fuel Receipts

Did you know there are websites that offer the ability – for a nominal fee – to create fake receipts?

A Google search will produce several options. Screenshots from one are on the next few slides...



CUSTOM RECEIPTS MADE, FAKE RECEIPTS PRINTED

We Make Fake Receipts

[MORE ABOUT US](#)

[GET IN TOUCH](#)

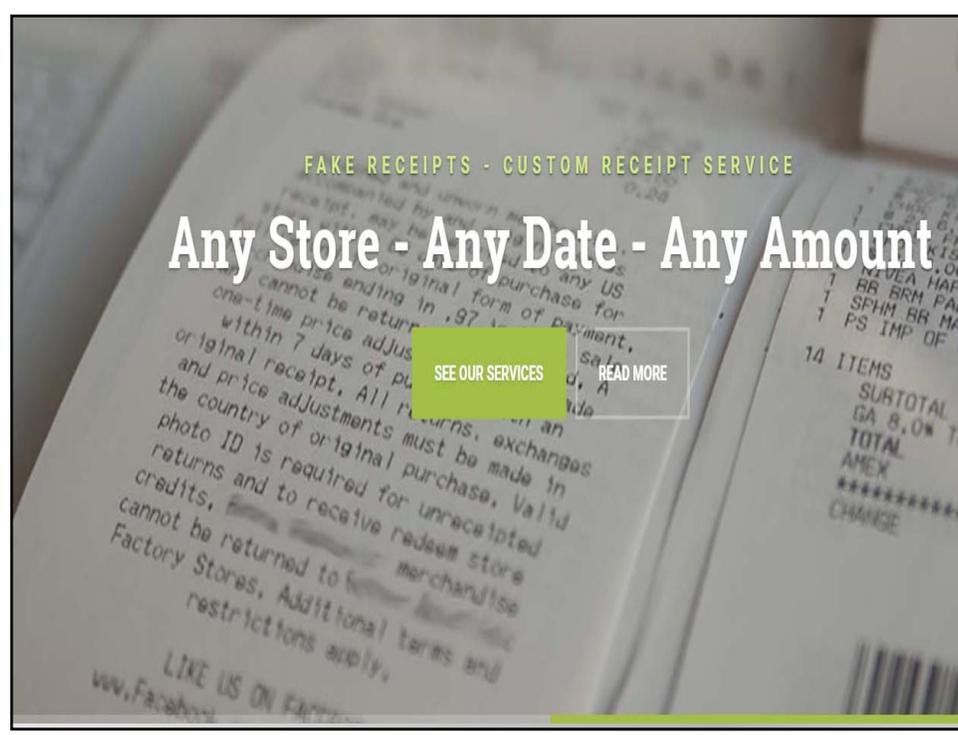


FAKE RECEIPTS - CUSTOM RECEIPT SERVICE

Any Store - Any Date - Any Amount

[SEE OUR SERVICES](#)

[READ MORE](#)



Fake Receipts – 100% Legal

Do you need a Fake Receipt?

We can make you a replica receipt from virtually any store in the world!

Any Store, Any Products, Any Date, Any Amount!

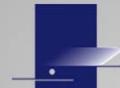
Did you know you can also make your own fake receipts using simple Word Templates, and we can print these on receipt paper and mail these to you?

We also make Fake Hotel Receipts - We make perfect replacements of Folio Receipts from almost every Hotel in the World!



Replacement Receipts

- 100's of Uses
- Photos or Scan of Fake Receipts by Email within 24 Hours
- Self Printable Hotel PDF Receipts By Email
- All Prices include Express Airmail Worldwide Delivery
- Courier Delivery Available
- Replace Damaged or Lost Receipts
- Receipt Printing \$14.99 for 15 with our Free Templates



Free Fuel Receipt Template

Free Fuel Receipt Template: This receipt uses the font, Merchant Copy (Size 15). You can change any of the text. This receipt is printed on 55mm or 2 1/4" wide receipt paper.



Disclaimer

* All products sold/designed/printed by SalesReceiptStore.com are strictly for novelty & theatrical and stage use only.

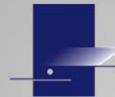


Wonder if that disclaimer works...LOL

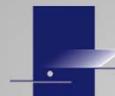
Yet another reason why it's important to validate receipts against distance records.

One of the fonts has a barcode built into it to make a genuine looking receipt.

An IFTA AC auditor experimented by using their home computer to access the site, download the template and then print the fakes – when included with originals, the audience couldn't tell the difference.



Load Date	Unload Date	Driver	Truck/Trailer
8/27	8/28	Tyson	15/032
Trip #	BOL#	Company	Site
2	24678-188		Casper WY
Route			
Casper WY - pueblo CO - casper WY			
Trip Start		Trip End	
384187		384960	
State	End Odo	State Miles	Dirt Miles
WY	384367	180	
CO	384779	411	
WY	384960	182	
Total Miles		773	
Date	Invoice #	Store/City/State	Gallons/ Cost
8/27	6359879	Klips = Cheyenne WY	143.84 / 349.19



#15	#13
miles 31,354	25,497
Wy: 16,857	MT: 1,536 19,377
CO: 15,297	ND: 1,213
	WY: 496
	ID: 1,526
	WA: 2,643
	UT: 192
5.2 mp	
Fuel: 6,032.74	5,708.38 4.46
	MT: 4,643.763 4509.86
	WY: 169.131 ✓
	ID: 699.9 ✓
	WA: 195.586 ✓
WY: 5,924.714 ✓	
CO: 108.026 gal ✓	
<u>Totals:</u>	
miles	Fuel
WY: 16,353	WY: 6,093.845
CO: 15,297	CO: 108.026
MT: 19,377	MT: 4,643.763
WA: 2,643	WA: 195.586
ID: 1,526	ID: 699.9
ND: 1,213	
UT: 192	
56,801 =	11,741.12 = 4.84 mps

DATE	ORIGIN	DESTINATION	HIGHWAY USE#	STATES	ODOMETER READING	MILES TO EACH STATE	VENDOR	GALLONS
30-2016	Cheyenne, WY Windsor, CO Cheyenne, WY Windsor, CO Cheyenne, WY Windsor, CO	Brookley, CO Cheyenne, WY Windsor, CO Windsor, CO Cheyenne, WY	I-25, CO-14, CO-257, CO-392, US-85	WY CO CO WY CO WY	1,829,147 1,829,179 1,829,288 1,829,306 1,829,409 1,829,477 1,829,520 1,829,578	131 WY. 300 CO.		
						431 TOTAL		
1-31-2016	Cheyenne, WY Windsor, CO Cheyenne, WY Windsor, CO Cheyenne, WY Windsor, CO	Windsor, CO Cheyenne, WY Windsor, CO Cheyenne, WY Windsor, CO Cheyenne, WY	I-25, CO-392, US-85, CO-257	WY CO WY CO WY CO	1,829,578 1,829,672 1,829,711 1,829,730 1,829,829 1,829,848 1,829,940 1,829,976	108 WY. 290 CO.		
						398 TOTAL		
6-1-2016	Cheyenne, WY Windsor, CO Cheyenne, WY Windsor, CO	Windsor, CO Cheyenne, WY Windsor, CO Cheyenne, WY	I-25, CO-14, CO-257, CO-392, US-85	WY CO WY CO	1,829,976 1,830,000 1,830,107 1,830,157 1,830,225 1,830,260	81 WY. 203 CO.		
						284 TOTAL		
6-2-2016	Cheyenne, WY Windsor, CO Cheyenne, WY Windsor, CO	Windsor, CO Cheyenne, WY Windsor, CO Cheyenne, WY	I-25, CO-14, CO-257, CO-392, US-85	WY CO WY CO	1,830,260 1,830,293 1,830,390 1,830,499 1,830,499	52 WY. 172 CO.	Big D	203.629
						224 TOTAL		

Used 2001
2015

Driver #1

<p>1/1 New Town, ND - Florence, Sx ND - 236 SD - 239 NE - 146 KS - 283 Liberal, KS OK - 45 TX - 510</p> <p>Florence - Conroe TX - 181</p> <p>1/4 Conroe - Grand Jetn TX - 726 @rim - 134 CO - 383</p> <p>Grand Jetn - Price UT CO - 30 UT - 135</p> <p>1/7 Price, UT - Round up, MT</p>	<p>Laramie - LaSalle WY - 25 CO - 75</p> <p>1/12 La Salle - Meadows, Sx CO - 310 OK - 45 TX - 245</p> <p>Meadow - Lubbock TX - 29</p> <p>1/14 Lubbock - Manor Sx - 386</p> <p>Manor - San Antonio Sx - 95</p> <p>1/15 San Antonio - Syster Sx - 306</p>
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Driver #2

<p>3/4 Sheridan - Manning, ND WY - 17 MT - 277 ND - 103</p> <p>Manning, ND - Sheridan WY - 17 MT - 277 ND - 103</p> <p>3/10 Sheridan - Killdeer WY - 17 MT - 277 ND - 95</p> <p>Killdeer - Sheridan WY - 17 MT - 277 ND - 95</p>	<p>3/22 Arrington - Rochester WA OR - 133 WA - 97</p> <p>3/24 Rochester - Casper WA - 237 ID - 77 MT - 557 WY - 172</p> <p>3/25 Casper - Sheridan WY - 147</p> <p>3/28 Sheridan - Phoenix WY - 340 UT - 210 AZ - 330 W - 221</p>
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Dates #1

Date	BOL	Invoice	Trip Details	Amount	Paid
11/16	7288	3274	Emit - Houston ✓	1870.00	467.50
11/19	7289/90	3276	Chetek, OK - Okla ✓	1700.00	425.00
11/23	7291	3275	Missoula - Sheridan ✓	625.00	156.25
11/24	7292	3284	Emit - New Town ✓	675.00	168.75
11/25	7293	3285	Elen Willin - Emit ✓	675.00	168.75
12/1	7294	3303	Emit - Ft. Worth ✓	1155.00	288.75
12/1	7295	3304	Emit - LA ✓	1155.00	288.75
12/4	7296	3298	LA - Wills Pt., TX ✓	340.00	85.00
12/7	7297	3302	Irving, TX - Thornton, CO ✓	800.00	200.00
12/8	7298	3301	Fairview, OK - Windsor ✓	490.00	122.50
12/9	7299	3305	Denver - Emit ✓	600.00	150.00
12/11	7301	3323	Emit - Sweeney ✓	357.00	87.50
12/11	7300	3327	Naacotech - Tomball ✓	2265.00	566.25
12/14	7302	3325	Houston - West Jordan, UT ✓	1000.00	250.00
12/15	7305	3324	Houston - Casper ✓	850.00	212.50
12/22	7306		Emit - Williston ✓	925.00	231.25
~~~~~					
12/28	7307	3337	Miles City - Williston	800.00	200.00
12/21	7303	3326	SLC - Casper	679.00	169.75
12/29	7308	3338	New Town, ND - Flame, TX	1775.00	443.75
1/4	7309	3358	Contex, TX - Grand John	1600.00	400.00
1/7	7310	3359	Price, UT - Roundup, MT	800.00	200.00
1/11			Billings - Laramie	1100.00	275.00
1/12			LaSalle - Meadow, TX	900.00	225.00

PD

PD

PD



Individual Vehicle Distance Record

Unit #s	Start Date	End Date	Trip Origin	Trip Destination
82, 85	7-1-09	7-1-09	CHEYENNE, WY.	KERSEY, CO.
Start Odometer	Ending Odometer	Total Trip Distance		
693,440	693,501	61		
Fuel Purchases			Routes Traveled	Distance by Jurisdiction
			212, 85, 34	13 - WY. ✓ 48 - CO. ✓
82, 85	7-1-09	7-1-09	KERSEY, CO.	CHAPPELL, NE.
Start Odometer	Ending Odometer	Total Trip Distance		
693,501	693,645	144		
Fuel Purchases			Routes Traveled	Distance by Jurisdiction
			34, 37, 39A, 14, 138, CR 29, CR 2 385, CR 6, CR 173	141 - CO. ✓ 3 - NE ✓
82, 85	7-1-09	7-1-09	CHAPPELL, NE.	CHEYENNE, WY.
Start Odometer	Ending Odometer	Total Trip Distance		
693,645	693,777	132		
Fuel Purchases			Routes Traveled	Distance by Jurisdiction
			CR 173, 385, I-80, 212	91 - NE. ✓ 41 - WY. ✓
82, 85	7-2-09	7-2-09	CHEYENNE, WY.	KERSEY, CO.
Start Odometer	Ending Odometer	Total Trip Distance		
693,777	693,858	61		
Fuel Purchases			Routes Traveled	Distance by Jurisdiction
			212, 85, 34	13 - WY. ✓ 48 - CO. ✓
82, 85	7-2-09	7-2-09	KERSEY, CO.	OSAKOSH, NE.
Start Odometer	Ending Odometer	Total Trip Distance		
693,858	699,296	188		
Fuel Purchases			Routes Traveled	Distance by Jurisdiction
			34, 37, 39A, 14, 138, CR 59, CR 107 FR 165, L25A, 30, 27, CR 173, CR 2	137 - CO. ✓ 51 - NE. ✓

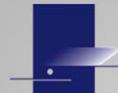


ADDRESS		MILEAGE		DATE		FUEL TYPE	
██████████		██████████		11-7		11-7	
██████████ HALEYVILLE, MO 65515		██████████		██████████		DIESEL	
TRIP ORIGIN - STATE / JURISDICTION LINE - TOWN - TRIP DESTINATION	ODOMETER	DISTANCE BY STATE / JURISDICTION AND FROM POINT TO POINT	PRIMARY OR ROUTE TRUCKED	DATE STARTING AND ENDING	NAME AND ADDRESS OF FUEL STOP	GALLONS PURCHASED	
1 Dearfield Beach FL	22600			11-4-16	FL	58.397	
2 St. Cloudville FL	22617	17					
3 Alabama State Line	23275	658		11-5-16	AL	117.165	
4 Mississippi State Line	23339	64		11-6-16	MS	59.407	
5 LA State Line	23429	90		11-6-16	LA	50.538	
6 TX State Line	23691	262		11-6-16	TX	31.806	
7 Pecos, TX	23798	107					
8 Okla Park, TX	23804	6					
9 OK State Line	24,142	338					
10 MD State line	24,432	290		11-8-16	MD	66.261	
11 IA State line	24,702	270		11-9-16	IA	34.215	
12 MN State line	24,932	230		11-9-16	MN	13.765	
13 Henderson, MN	25,034	102					
14							
15							
16							
17							
18							
ODOMETER		TOTAL DISTANCE PER STATE / JURISDICTION		TOTAL FUEL PURCHASED		TOTAL TRIP DISTANCE	
25,034							
22600							

ADDRESS		MILEAGE		DATE		FUEL TYPE	
██████████		██████████		11-7		11-7	
██████████ HALEYVILLE, MO 65515		██████████		██████████		DIESEL	
TRIP ORIGIN - STATE / JURISDICTION LINE - TOWN - TRIP DESTINATION	ODOMETER	DISTANCE BY STATE / JURISDICTION AND FROM POINT TO POINT	PRIMARY OR ROUTE TRUCKED	DATE STARTING AND ENDING	NAME AND ADDRESS OF FUEL STOP	GALLONS PURCHASED	
1 Dearfield Beach FL	22600			11-4-16	FL	58.397	
2 St. Cloudville FL	22617	17	FL				
3 Alabama State Line	23275	658	AL	11-5-16	AL	117.165	
4 Mississippi State Line	23339	64	MS	11-6-16	MS	59.407	
5 LA State Line	23429	90	LA	11-6-16	LA	50.538	
6 TX State Line	23691	262	TX	11-6-16	TX	31.806	
7 Pecos, TX	23798	107	TX				
8 Okla Park, TX	23804	6	TX				
9 OK State Line	24,142	338	OK				
10 MD State line	24,432	290	MD	11-8-16	MD	66.261	
11 IA State line	24,702	270	IA	11-9-16	IA	34.215	
12 MN State line	24,932	230	MN	11-9-16	MN	13.765	
13 Henderson, MN	25,034	102	MN				
14							
15							
16							
17							
18							
ODOMETER		TOTAL DISTANCE PER STATE / JURISDICTION		TOTAL FUEL PURCHASED		TOTAL TRIP DISTANCE	
25,034							
22600							

What is Your Perspective...

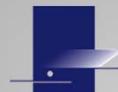
# Adequate or Inadequate?



At the onset...

- Vehicle is a dually pickup with an additional portable tank in the bed
- The auditor rated the records adequate and began the

**PROCESS**



## Not so fast my friend...

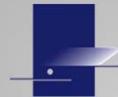
Although an IRP only audit, the auditor included fuel in the trip tests to ensure proper routing

- Remember our trip sheet....

Alabama State Line	23275	658	-	11-5-16	AL	117.165
Mississippi State Line	23339	64		11-6-16	MS	59.407
LA State Line	23429	90		11-6-16	LA	50.538
TX State Line	23891	262		11-6-16	TX	1.806

Let's ask again...

Adequate or Inadequate?



## Audit Reports

Changes effective:

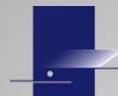
IRP – 07/01/2013

Audit Procedures Manual (APM) – Article 6

IFTA – 01/01/2017

IFTA Audit Manual – A460

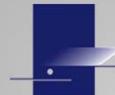
Programs are similar in the requirements.



## Audit Reports

IRP Peer Reviews – In 2018, 10 of the 12 reviewed jurisdictions were cited for 1 or more items in Article 6:

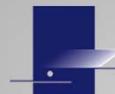
- Registrant Information (4)
- Evaluation of Internal Controls (7)
- Opening Conference (3)
- Sampling Methodology (5)
- Distance Examination (3)
- Closing Conference & Recommendations (5)



## Audit Reports

IFTA Compliance Reviews – In 2018, several of the 12 jurisdictions reviewed were cited for 1 or more items in A460:

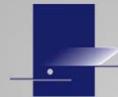
- Summary of Evaluation of Internal Controls
- Sampling Methodology Information
- Distance & Fuel Examination
- Billing Summary



## Audit Reports

So where are we missing it?

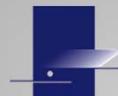
How can we correct it?



## Audit Reports

Registrant Information (IRP):

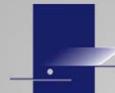
- Base jurisdiction
- Auditor
- Report date
- Carrier name, address, phone, representative
- Account & fleet number
- DOT number (where required)



## Audit Reports

### Registrant Information (cont'd):

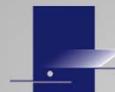
- Registration year and reporting period (IRP)
- Audit period (IFTA)
- Summary of business operations
- Trends and/or variances



## Audit Reports

### Evaluation of Internal Controls (Both):

- Reliability
- Strengths & weaknesses
- Any changes in the carrier's accounting procedures during the audit period



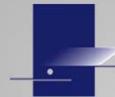
## Audit Reports

### Opening Conference (IRP):

- Date
- Persons attending

The IFTA language also requires documentation in the report *if the conference is not held*.

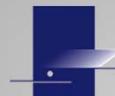
IRP requires documentation in the audit file, although including in the report would satisfy since the report is part of the file.



## Audit Reports

### Sampling Methodology (Both):

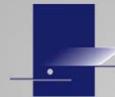
- Describe the methodology or reason sampling wasn't performed
- Sample periods
- Vehicles sampled



## Audit Reports

### Distance (and Fuel) Examination (Both):

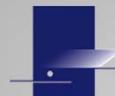
- Identify source documents used by carrier
- Identify the information in those documents
- Describe audit procedures used to verify the reported information
- Describe methodology used to allocate any unreported distance (IRP)
- Explain adjustments (IFTA)



## Audit Reports

### Distance (and Fuel) Examination (cont'd):

- Note any discrepancies between summaries & reported data
- Identify any vehicles removed from the fleet & assessed full fees (IRP)
- Auditor's evaluation of adequacy of records

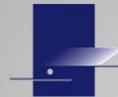


## Audit Reports

### Closing Conference & Recommendations (IRP):

- Date & persons attending
- Recommendations (this is part of the Summary section for IFTA)

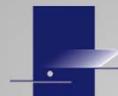
Documentation regarding a conference that is not held is the same as discussed on the opening conference slide.



## Audit Reports

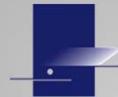
### Billing Summary (IFTA):

- Net distance adjustment in total & by jurisdiction
- Net tax paid fuel purchases adjustment
- Reported & Audited MPG/KPL
- Net fuel tax adjustment per jurisdiction
- Reported & Audited tax by jurisdiction
- Penalty
- Interest by jurisdiction
- Total by jurisdiction



## Audit Reports

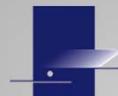
So, is there anything in the IFTA AM or IRP APM regarding this – or other issues – that is unclear and may need to be cleaned up through the ballot process?



## The Tree Transporter

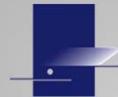
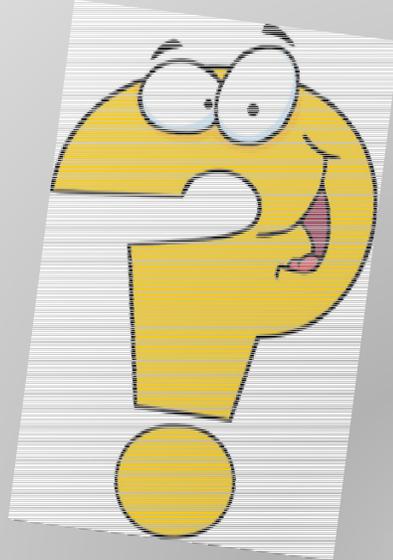
### Facts....

- Trees are transported from various locations to nurseries and / or other customers
- Source location may, or may not be, an “on-road” location
- One qualified vehicle
- Two jurisdictions traveled
- Reported distance is an 80 / 20 split
- Reported static MPG of 6.00



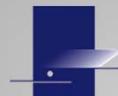
# The Tree Transporter

Questions or observations?

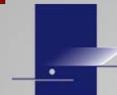


# Distance Records

- Driver's time records
- Driver's daily inspection reports
- Driver's trip summary
  - Pickup points
  - Delivery locations
  - Total daily miles



See any problems to this point?



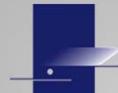
## Any Distance Questions or Observations?

1. What's your perspective on the estimated distance?
2. If you had odometers and routes, how would you determine distance?
3. How would you determine reportable jurisdictional distance?
  - a) 1 of the traveled jurisdictions exempts off-road distance; 1 does not
  - b) How would you determine the off-road distance?
  - c) Does off-road activity impact the IRP?
4. Adequate or inadequate? Why?



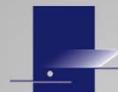
## Fuel Records

- Traditional receipts with the required information were provided
- Fuel was purchased and reported in both jurisdictions



## How would you handle fuel?

- Would you sample?
- Why or why not?
- Adequate or Inadequate? Why?

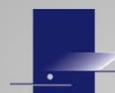


## Forget the tree...look at the forest



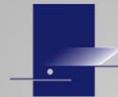
## Forget the tree...look at the forest

- Should the overall rating be adequate or inadequate?
- Why?



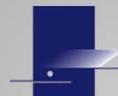
## The Audit Process

- a) Auditor summed the daily miles to get total distance
- b) Auditor attempted to map and verify the jurisdictional miles, but could not come back to a reasonable comparison to the daily totals due to gaps in the information
- c) This also meant the exempt off-road miles couldn't be determined
- d) Although some quarterly odometer readings were provided, there were gaps between quarters



## The Audit Process (cont'd)

- e) Additionally, the estimated reported distance was significantly greater than reflected by those readings
- f) Fuel was audited at 100%



## In the end...

The carrier received an ***inadequate distance*** rating

- There was insufficient data to determine a reasonable representation of the jurisdictional or total activity of the fleet.

and an ***adequate fuel*** rating because...

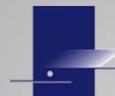
- Proper fuel documentation was available and appropriate credit could be determined.



## In the end...(cont'd)

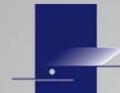
The overall rating was INADEQUATE...

- For IRP, a 20% assessment was issued
- For IFTA:
  - The reported distance was accepted
  - There was no allowance for off-road activity
  - Credit was allowed for the documented fuel
  - The reported MPG's were reduced by 20%



## Q & A

- Agree or disagree?
- What would you do differently?
- Is there a better alternative?



Stacey Hammock (WY)  
Charlie LeFew (VA)  
Kristie Zanis (NH)

