



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 | <u>David Paul</u> | <u>2,499</u> |
| 2 | | |
| 3 | | <u>Gals 129,582</u> |
| 4 | | |
| 5 | | |
| 6 | | |
| 7 | | |
| 8 | | |
| 9 | | |
| 10 | | <u>34 15</u> |
| 11 | | |
| 12 | | <u>112 B South Main St</u> |
| 13 | | <u>(207) [redacted]</u> |
| 14 | | <u>4756-27</u> |
| 15 | | |

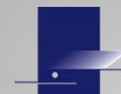
A-120026 10/2000
1-403201463024-4220

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

Ppg:
2.499

Gallons:
129.582

Dollars
\$314.15



Ppg:
2.499

Gallons:
65.719
63.863
129.582



Truck Stop
South

TRF# TRL#

801 INTERSTATE BYPASS

| Descr. | qty | amount |
|------------------|---------|---------------|
| DIES CR #10 | 65.7196 | 164.23 |
| SELF @ 2.499/ G | | -6.57 |
| FUEL DISCOUNT | | -6.57 |
| DIES CR #11 | 63.8636 | 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 |

CARD TYPE: DEBIT
CARD NAME: [REDACTED]
ACCT NUMBER: XXXXXXXXXX08445
TRANS TYPE: SALE
APPROVAL: 717833 INVOICE: 004008
AMOUNT: \$ 314.15

NO SIGNATURE NEEDED

APPROVED 717833

REF 0032 CSH# 022 DR# v1 (RAN# 28231)
04/03/17 14:25:56 ST# HTSS

Discount:
(6.57)
(6.39)
(12.97)

Starting Fluid:
\$3.29

Dollars
\$314.15

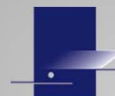
Date:
4/3/2017




So...credit or no credit?

Example 1

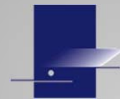
Example 2



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/>



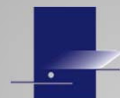
Prepaid Receipts

Date: 01/30/2018

Time: 05:58:15 PM

Item: Diesel

Dollars: \$300.00



1/30/2018 6:04:08 PM

Order Number: 923081

UNIT NO: 09428830 Term ID: 21

Register: 2 Tran Seq No: 923081
Store No: 2700810 Kyle

Prepay Fuel Sale
Pump # 3 DIESEL
8.452 Gallons @ \$2.579/Gal 21.80
Original Prepay Amount -300.00

Sub. Total: -278.20
Tax: 0.00
Total: -278.20
Discount Total: 0.00

AMEX: -278.20
Change 0.00

AMEX 0 Acct: 2002 -\$278.20
AUTH: 08-520540
Batch: 48 Seq: 36
INVOICE: 180407

Thank You For Shopping With Us

I F T A

EASTGATE TRAVEL PLAZA /6985 NUGGET ST /PO BOX 50750 CASPER WY 82605 /EVANSVILLE, WY 82636/(307) 234-0504
Number: 0200-3685 03/06/2016 Station: 2

Response: APPROVED 516024

AMBUCK\$ Response: Points earned: 162 Balance: \$ 35.72, Shower balance: 4, Watch 4 Prizes here!

| Pump | Products | Reefer | Quantity | Unit Cost | Total |
|----------------------|-----------|--------|----------|-----------|--------|
| # 9 | Diesel #2 | N | 162.414 | 2.109 | 342.53 |
| # 9 | DEF Bulk | N | 13.555 | 2.799 | 37.94 |
| subtotal = | | | 380.47 | | |
| fuel sales tax = | | | 1.90 | | |
| non-fuel sales tax = | | | 0.00 | | |
| total sales tax = | | | 1.90 | | |
| TOTAL = | | | 382.37 | | |

Signature: _____
I agree to pay total amount according to card issuer agreement.

Salesperson ID: _____ Invoice #: 00023685
Truck Number: 012 Sequence Number: 027542
Merchant Number: 949353 Transaction Type: PURCHASE
Card Number: xxxxxxxxxxxx8887 -SWIPED-
ORIGINAL AMBUCK\$ Card#: xxxxxxxxxxxx2631 -SWIPED-

I F T A

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: | 58.94 | 1.000 |
| | Price / Gal: | 2.599 | |
| | Subtotal | | 150.00 |
| | Sales Tax | | 0.00 |
| | Total | | 150.00 |

Received:
VISA
*****7484 SNIPED (150.00)
Auth No: 006150
INV057197
Invoice Number: 57197

Signature: *trip # 19590411*

IFTA

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

04/19/2017 Tkt #2360952

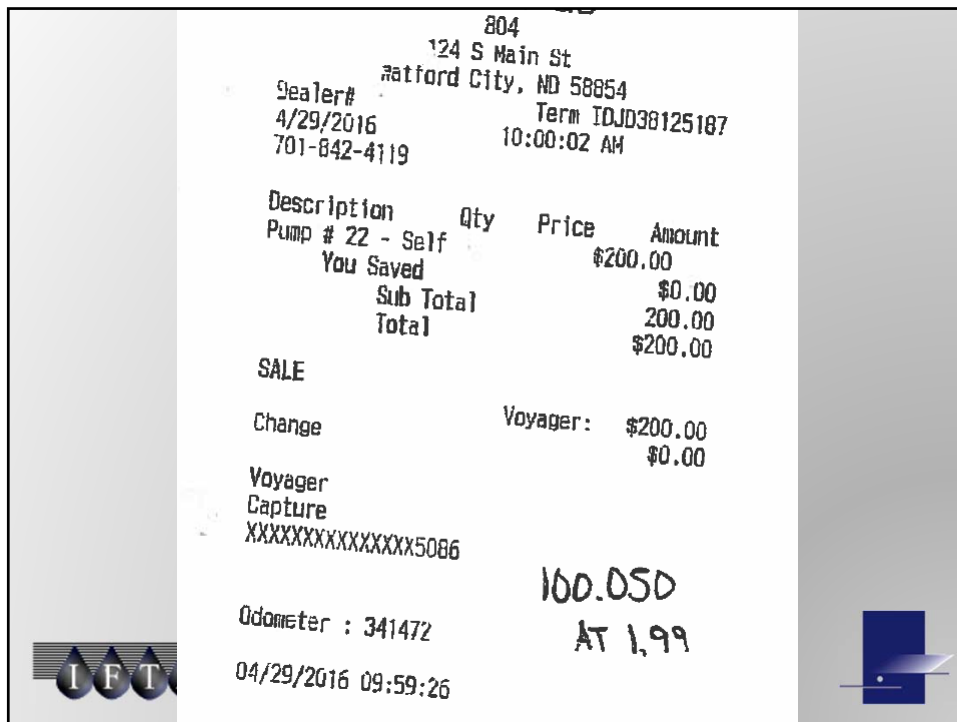
Type: SALE (#ORIGINAL) ✓

| Qty | Name | Price | Total |
|-----|--------------|-------|--------|
| | DIESEL | | 150.00 |
| | Pump: | 20 | |
| | Gallons: | 58.94 | 1.000 |
| | Price / Gal: | 2.599 | |
| | Subtotal | | 150.00 |
| | Sales Tax | | 0.00 |
| | Total | | 150.00 |

Received:
VISA
*****7484 SNIPED (150.00)
Auth No: 006150
INV057197
Invoice Number: 57197

Signature: *trip # 19590411*

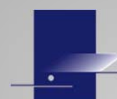
IFTA



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](#)

9503 3461 4190
WITH RECEIPT THRU 02/13
DECEMBER 09, 2013
9:22

TRIP SUMMARY:
Today You Saved
EARN 2% BACK ON
IN THE STORE
USE

FAKE RECEIPTS - CUSTOM RECEIPT SERVICE

Any Store - Any Date - Any Amount

[SEE OUR SERVICES](#) [READ MORE](#)

14 ITEMS
SURTOTAL
GA 8.0% TAX
TOTAL
AMEX

CHANGE

original receipt, may be used for any US
original form of purchase for
one-time price adjustment
within 7 days of purchase
and price adjustments must be made in
the country of original purchase. Valid
photo ID is required for unrecipited
returns and to receive redeem store
credits, ~~from~~ merchandise
cannot be returned to ~~factory~~ merchandise
Factory Stores. Additional terms and
restrictions apply.

LIKE US ON Facebook
www.Facebook

Fake Receipts – 100% Legal

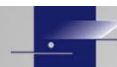
Do you need a Fake Receipt?

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

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

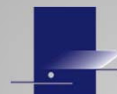
Did you know you can also make your own fake receipts using simple Word Templates, and we can print these on receipt paper and mail these to you?

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



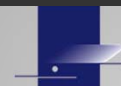
Free Fuel Receipt Template

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.

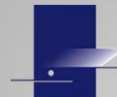


Wonder if that disclaimer works...LOL

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 |

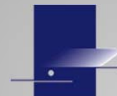
| | | | |
|--------|-----------|---------|-----------|
| Trip # | BOL# | Company | Site |
| 2 | 24678-188 | | Casper WY |

| | |
|-----------------------------------|--|
| 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 | KIPS Cheyenne WY | 145.44 / 349.19 |



#15

miles 31,354

WY: ~~16,857~~

CO: 15,297

5.2 mps

Fuel: 6,032.74

WY: 5,924.714 ✓

CO: 108.026 gal ✓

#13

25,447

MT: ~~1,536~~ 19,377

ND: 1,213

WY: 496

ID: 1,526

WQ: 2,643

UT: 192

5,708.38 4.46

MT: 4,643.763 4509.86

WY: 169.131 ✓

ID: 699.9 ✓

WQ: 195.586 ✓

Totals:

| miles | Fuel |
|------------|---------------|
| WY: 16,353 | WY: 6,093.845 |
| CO: 15,297 | CO: 108.026 |
| MT: 19,377 | MT: 4,643.763 |
| WQ: 2,643 | WQ: 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 | STATE | ODOMETER | MILES | VENDOR | GALLONS |
|----------|--|--|---------------------------------------|---------|--|--------------------|--------|---------|
| | | | USE | | READING | IN EACH | | |
| | | | | | | STATE | | |
| 30-2016 | Cheyenne, WY Winnipeg, CO Cheyenne, WY Winnipeg, CO | Winnipeg, CO Cheyenne, WY Winnipeg, CO Cheyenne, WY | I-25, CO-14, CO-257, CO-392, US-85 | 303,353 | 1,829,147 1,829,179 1,829,288 1,829,306 1,829,404 1,829,477 1,829,520 1,829,578 | 131 WY. 300 CO. | | |
| | | | | | | 431 TOTAL | | |
| 31-2016 | Cheyenne, WY Winnipeg, CO Cheyenne, WY Winnipeg, CO | Winnipeg, CO Cheyenne, WY Winnipeg, CO Cheyenne, WY | I-25, CO-392, US-85, CO-257 | 303,375 | 1,829,578 1,829,672 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 Winnipeg, CO Cheyenne, WY Winnipeg, CO | Winnipeg, CO Cheyenne, WY Winnipeg, CO Cheyenne, WY | I-25, CO-14, CO-257, CO-392, US-85 | 303,381 | 1,829,976 1,830,000 1,830,107 1,830,127 1,830,223 1,830,260 | 81 WY. 203 CO. | | |
| | | | | | | 284 TOTAL | | |
| 6-2-2016 | Cheyenne, WY Winnipeg, CO Cheyenne, WY Winnipeg, CO | Winnipeg, CO Cheyenne, WY Winnipeg, CO Cheyenne, WY | I-25, CO-14, CO-257, CO-392, US-85 | 303,381 | 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 | | |

394 515 470 105 471 491 520-15-52 95

MILEAGE

NE 100

| WY | WY | WY | WY | WY | WY | MT | ID | WA | OK | TX | UT | CO | SD | ND | OR | LA | A |
|------|-----|-----|-----|-----|------|------|-----|-----|-----|------|------|-----|-----|-----|-----|-----|----|
| 385 | 319 | 100 | 380 | 385 | 832 | 180 | 77 | 187 | 45 | 652 | 1100 | 305 | 188 | 230 | 49 | | 3 |
| 25 | 172 | 25 | 330 | 440 | 640 | 217 | 77 | 187 | 45 | 738 | 160 | 305 | 141 | 164 | 49 | | 3 |
| 40 | 320 | 420 | 355 | 390 | 708 | 550 | 77 | 460 | 45 | 825 | 223 | 305 | 144 | 380 | 205 | | 3 |
| 385 | 141 | 355 | 380 | 416 | 353 | 226 | 77 | 724 | 45 | 747 | 223 | 305 | 65 | 190 | 380 | | 3 |
| 350 | 100 | 25 | 25 | 385 | 245 | 260 | 273 | 243 | 45 | 848 | 223 | 305 | 144 | 380 | | | 3 |
| 320 | 320 | 120 | 355 | 385 | 104 | 104 | 79 | 318 | 45 | 864 | 223 | 305 | | 570 | | | 3 |
| 475 | 210 | 385 | 25 | 380 | 104 | 67 | 204 | 331 | 45 | 96 | 34 | 190 | | 380 | | | 3 |
| 380 | 40 | 355 | 380 | 380 | 1150 | 554 | 60 | 226 | 45 | 695 | 110 | 305 | | 380 | | | 3 |
| 380 | 100 | 507 | 94 | 380 | 208 | 560 | 119 | | 130 | 790 | 168 | 305 | | 570 | | | 3 |
| 380 | 355 | 507 | 254 | 380 | 208 | 560 | 77 | | 45 | 1390 | 346 | 220 | | 41 | | | 3 |
| 369 | 380 | 240 | 600 | 100 | 287 | 1120 | 281 | | 45 | 80 | 475 | 271 | | 41 | | | 3 |
| 443 | 725 | 250 | 380 | 253 | 183 | 416 | | | 45 | 701 | 349 | 95 | | 141 | | | 2 |
| 340 | 50 | 380 | 355 | 873 | 104 | 208 | KS | | 45 | 695 | 223 | 220 | | 41 | | NM | 2 |
| 380 | 135 | 25 | 20 | 381 | 208 | 353 | 197 | | 182 | 859 | 278 | 149 | | 141 | | 394 | 31 |
| 380 | 150 | 100 | 355 | 380 | 560 | 554 | | | 45 | 708 | 288 | 95 | | 41 | | 99 | 3 |
| 25 | 100 | 25 | 25 | | 104 | 992 | | | 277 | 325 | 143 | 220 | | | | | 3 |
| 150 | 100 | 380 | 185 | | 104 | 208 | | | 45 | 113 | 121 | 134 | | | | | ↑ |
| 40 | 355 | 387 | 20 | | 300 | 208 | | | 45 | 1430 | 368 | 95 | | | | | |
| 80 | 200 | 380 | 190 | | 300 | 1488 | | | | | 80 | 57 | | | | | |
| 1100 | 110 | 428 | 20 | | 324 | 992 | | | | | 223 | 180 | | | | | |
| 50 | 240 | 380 | 452 | | 300 | 992 | | | | | 80 | 305 | | | | | |

MILEAGE

40

| WY | WY | WY | WY | WY | WY | MT | ID | WA | OK | TX | UT | CO | ND | OR | LA |
|----|----|----|----|----|----|-----|----|----|----|----|-----|-----|-----|----|----|
| | | | | | | 300 | | | | | 100 | 552 | 305 | | |
| | | | | | | 200 | | | | | 74 | 517 | 401 | | |
| | | | | | | 104 | | | | | 280 | 95 | 163 | | |
| | | | | | | 104 | | | | | 33 | 95 | 167 | | |
| | | | | | | 560 | | | | | 52 | 220 | 415 | | |
| | | | | | | | | | | | 52 | 300 | | | |
| | | | | | | | | | | | 141 | 95 | | | |
| | | | | | | | | | | | 80 | 289 | | | |
| | | | | | | | | | | | 160 | 95 | | | |
| | | | | | | | | | | | 145 | 164 | | | |
| | | | | | | | | | | | 171 | | | | |
| | | | | | | | | | | | 365 | | | | |
| | | | | | | | KS | | | | 395 | | | | NM |
| | | | | | | | | | | | 220 | | | | |
| | | | | | | | | | | | 105 | | | | |
| | | | | | | | | | | | 519 | | | | |
| | | | | | | | | | | | 300 | | | | |
| | | | | | | | | | | | 305 | | | | |
| | | | | | | | | | | | 579 | | | | |
| | | | | | | | | | | | 103 | | | | |
| | | | | | | | | | | | 95 | | | | |

Used 2003
2001's

(1)

Driver #1

| | | |
|-----|-----------------------------|-------------------------|
| '11 | New Town, ND - Florence, Sx | Laramie - LaSalle |
| | ND-236 | WY-25 |
| | SD-239 | CO-75 |
| | NE-146 | |
| | KS-283 Liberal, KS | |
| | OK-45 | |
| | TX-510 | |
| | Florence - Conroe | |
| | TX-181 | |
| '14 | Conroe - Grand Jetn | Meadow - Lubbock |
| | TX-726 | TX-29 |
| | OK-134 | |
| | CO-383 | |
| | Grand Jetn - Price UT | Lubbock - Manor |
| | CO-30 | SX-386 |
| | UT-136 | |
| | Manor - San Antonio | |
| | | SX-95 |
| '17 | Price, UT - Round Up, MT | '15 San Antonio - Tyler |
| | | SX-306 |

Driver #2

(1)

| | | | |
|------|------------------------|------|--------------------------|
| 3/4 | Sheridan - Manning, ND | 3/22 | Arlington - Rochester WA |
| | WY-17 | | OR-133 |
| | MT-277 | | WA- 2 97 |
| | ND-103 | | |
| | Manning, ND - Sheridan | 3/24 | Rochester - Casper |
| | WY-17 | | WA-237 |
| | MT-277 | | ID-77 |
| | ND-103 | | MT-557 |
| | | | WY-172 |
| 3/10 | Sheridan - Killdeer | 3/25 | Casper - Sheridan |
| | WY-17 | | WY-147 |
| | MT-277 | | |
| | ND-95 | | |
| | Killdeer - Sheridan | 3/28 | Sheridan - Phoenix |
| | WY-17 | | WY-340 |
| | MT-277 | | UT-210 |
| | ND-95 | | AZ-330 |
| | | | W-221 |

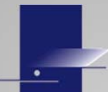
DWES#1

| Date | BOL | Invoice | Trip Details | Amount | Paid |
|-------|---------|---------|-----------------------------|---------|--------|
| 11/16 | 7288 | 3274 | Emit - Houston ✓ | 1870.00 | 467.50 |
| 11/19 | 7289/90 | 3276 | Chetek, OK - Elblond ✓ | 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 | Ellen 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 - Greeley ✓ | 350.00 | 87.50 |
| 12/11 | 7302 | 3327 | Waukegan - 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 |
| <hr/> | | | | | |
| 12/28 | 7307 | 3337 | Miles City - Williston | 800.00 | 200.00 |
| 12/31 | 7303 | 3326 | SLC - Casper | 675.00 | 168.75 |
| 12/29 | 7308 | 3338 | New Town, ND - Elmore ✓ | 1775.00 | 443.75 |
| 1/4 | 7309 | 3358 | Conroe, 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

8

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. ✓ |
| Unit #s | Start Date | End Date | Trip Origin | Trip Destination |
| 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, 392, 14, 138, CR 29, CR 2 385, CR 6, CR 173 | 141 - CO. ✓ 3 - NE ✓ |
| Unit #s | Start Date | End Date | Trip Origin | Trip Destination |
| 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. ✓ |
| Unit #s | Start Date | End Date | Trip Origin | Trip Destination |
| 82, 85 | 7-2-09 | 7-2-09 | CHEYENNE, WY. | KERSEY, CO. |
| Start Odometer | Ending Odometer | Total Trip Distance | | |
| 693,777 | 693,838 | 61 | | |
| Fuel Purchases | | | Routes Traveled | Distance by Jurisdiction |
| | | | 212, 85, 34 | 13 - WY. ✓ 48 - CO. ✓ |
| Unit #s | Start Date | End Date | Trip Origin | Trip Destination |
| 82, 85 | 7-2-09 | 7-2-09 | KERSEY, CO. | OSAKOSH, NE. |
| Start Odometer | Ending Odometer | Total Trip Distance | | |
| 693,838 | 693,926 | 88 | | |
| Fuel Purchases | | | Routes Traveled | Distance by Jurisdiction |
| | | | 34, 37, 392, 14, 138, CR 59, CR 107 FR 165, L25A, 30, 27, CR 173, CR 68 | 137 - CO. ✓ 51 - NE. ✓ |

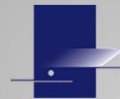


| ADDRESS | | DATE | | FUEL TYPE | | |
|--|----------|--|--------------------------------|---------------------------|-------------------------------|----------------------|
| Haleyville, AL 35565 | | 11-7-16 | | DIESEL | | |
| TRIP ORIGIN - STATE / JURISDICTION LINE - TOWN - TRIP DESTINATION | ODOMETER | DISTANCE BY STATE / JURISDICTION AND FROM POINT TO POINT | POSSIBLE OR ROUTE TRAVEL | DATE STARTED AND ENDED | NAME AND ADDRESS OF FUEL STOP | GALLONS PURCHASED |
| 1. Deerfield Beach FL | 22600 | | | 11-4-16 | FL | 58.397 |
| 2. St. Louisville 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. Pasadena, TX | 23798 | 107 | TX | | | |
| 8. Ocala, FL | 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 | | |
| 25,034 | | | | | | |
| BEGINNING ODOMETER | | | | TOTAL TRIP DISTANCE | | |
| 22600 | | | | | | |

| ADDRESS | | DATE | | FUEL TYPE | | |
|--|----------|--|--------------------------------|---------------------------|-------------------------------|----------------------|
| Haleyville, AL 35565 | | 11-7-16 | | DIESEL | | |
| TRIP ORIGIN - STATE / JURISDICTION LINE - TOWN - TRIP DESTINATION | ODOMETER | DISTANCE BY STATE / JURISDICTION AND FROM POINT TO POINT | POSSIBLE OR ROUTE TRAVEL | DATE STARTED AND ENDED | NAME AND ADDRESS OF FUEL STOP | GALLONS PURCHASED |
| 1. Deerfield Beach FL | 22600 | | | 11-4-16 | FL | 58.397 |
| 2. St. Louisville 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. Pasadena, TX | 23798 | 107 | TX | | | |
| 8. Ocala, FL | 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 |
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| 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 | | |
| 25,034 | | | | | | |
| BEGINNING ODOMETER | | | | TOTAL TRIP DISTANCE | | |
| 22600 | | | | | | |

What is Your Perspective...

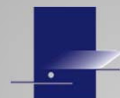
Adequate or Inadequate?



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 | 417.165 |
| Mississippi State Line | 23339 | 64 | | 11-6-16 | MS | 54.407 |
| LA State Line | 23429 | 90 | | 11-6-16 | LA | 50.538 |
| TX State Line | 23491 | 262 | | 11-6-16 | TX | 81.806 |

Let's ask again...

Adequate or Inadequate?



Audit Reports

Changes effective:

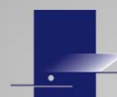
IRP – 07/01/2013

Audit Procedures Manual (APM) – Article 6

IFTA – 01/01/2017

IFTA Audit Manual – A460

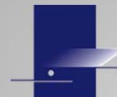
Programs are similar in the requirements.



Audit Reports

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

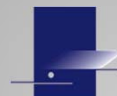
- Registrant Information (4)
- Evaluation of Internal Controls (7)
- Opening Conference (3)
- Sampling Methodology (5)
- Distance Examination (3)
- Closing Conference & Recommendations (5)



Audit Reports

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

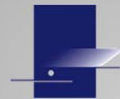
- Summary of Evaluation of Internal Controls
- Sampling Methodology Information
- Distance & Fuel Examination
- Billing Summary



Audit Reports

So where are we missing it?

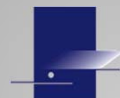
How can we correct it?



Audit Reports

Registrant Information (IRP):

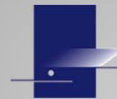
- Base jurisdiction
- Auditor
- Report date
- Carrier name, address, phone, representative
- Account & fleet number
- DOT number (where required)



Audit Reports

Registrant Information (cont'd):

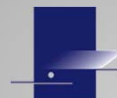
- Registration year and reporting period (IRP)
- Audit period (IFTA)
- Summary of business operations
- Trends and/or variances



Audit Reports

Evaluation of Internal Controls (Both):

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



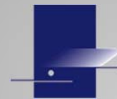
Audit Reports

Opening Conference (IRP):

- Date
- Persons attending

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

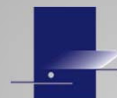
IRP requires documentation in the audit file, although including in the report would satisfy since the report is part of the file.



Audit Reports

Sampling Methodology (Both):

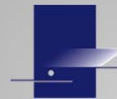
- Describe the methodology or reason sampling wasn't performed
- Sample periods
- Vehicles sampled



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

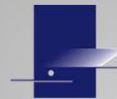


Audit Reports

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

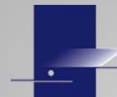
Billing Summary (IFTA):

- 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

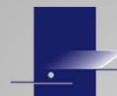
So, is there anything in the IFTA AM or IRP APM regarding this – or other issues – that is unclear and may need to be cleaned up through the ballot process?



The Tree Transporter

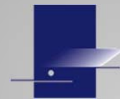
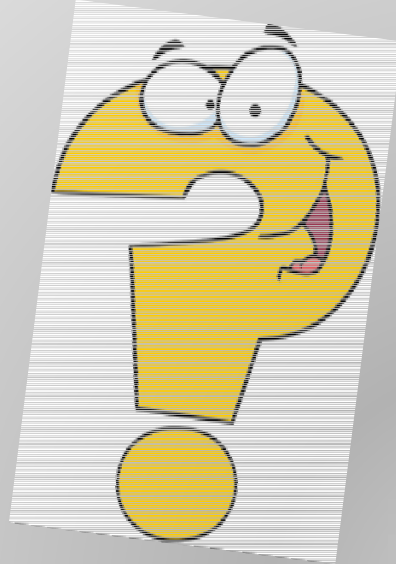
Facts....

- 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



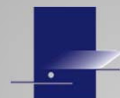
The Tree Transporter

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

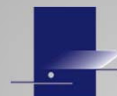


See any problems to this point?



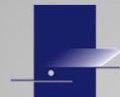
Any Distance Questions or Observations?

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?



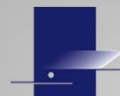
Fuel Records

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

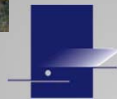


How would you handle fuel?

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

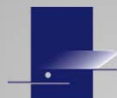


Forget the tree...look at the forest



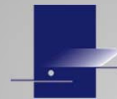
Forget the tree...look at the forest

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



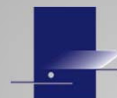
The Audit Process

- 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%



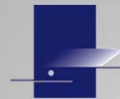
In the end...

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...

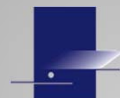
- Proper fuel documentation was available and appropriate credit could be determined.



In the end...(cont'd)

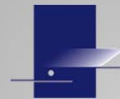
The overall rating was INADEQUATE...

- 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 MPGs 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)

