

*Compliance Reviews

2019 - Review

- * Compliance Reviewer Team concept begins with 2019 Reviews
- * Consistent Reviewers
- * Focus on Electronic Records Already Supplied
- * Request Additional Information as Needed
- * Focus on Items Found in R1555
- * Provide Feedback to Jurisdiction
- * Quicker Resolution to Reviews

* **Overview**

- * Compliance Reviewer Teams will consist of six person on the Audit Team and six persons on the Administrative Team. The teams will serve for a two year cycle
- * Each Team will also have a lead as well as a person shadowing to take over as lead in the next two year cycle.

***Beginning in 2019**

- *The old process wasn't broken
- *We wanted to see more experienced reviewers
- *Allows the teams to discuss and interact closely with each other

***Why the Change?**

- * Complete Reviews of Documents Timely
- * Accurately complete Review Forms with Sufficient Details
- * Participate in Conference Calls as Needed
- * Provide Feedback to Jurisdiction
- * Provide Feedback to Program Compliance Review Committee
- * Great Learning Opportunity to Enhance Knowledge of IFTA!

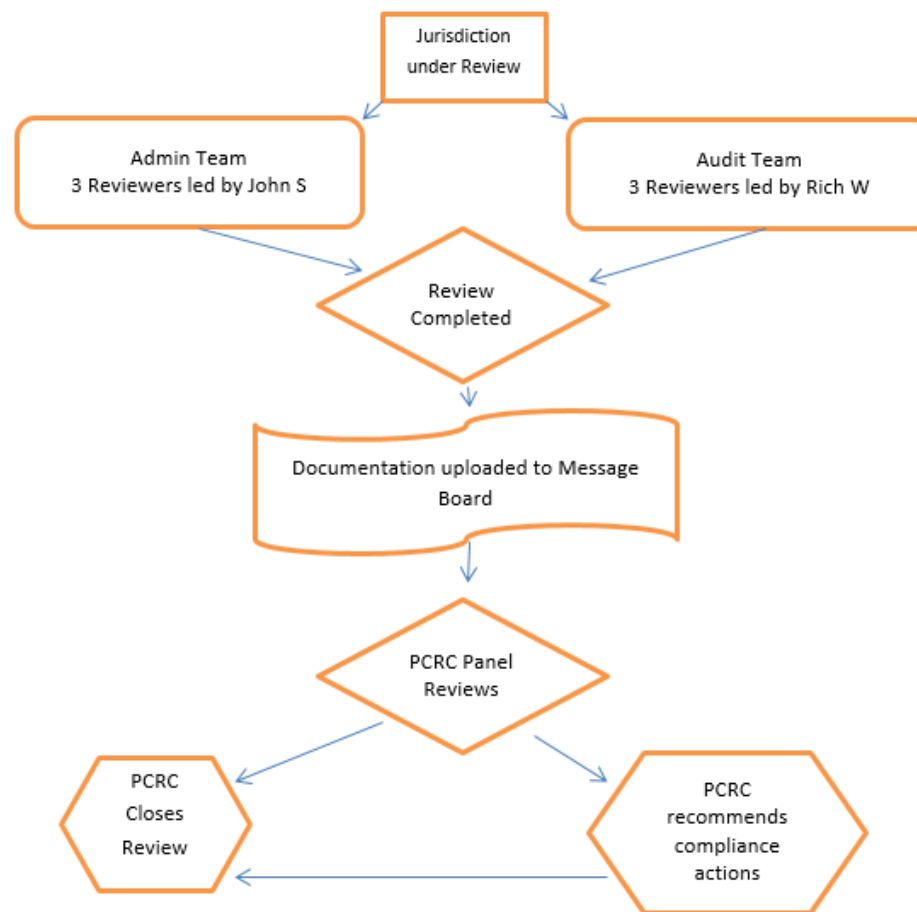
* Team Member Expectations

- * Richard Wagner - NV - Lead
- * Stacey Hammock - WY - Assistant to Lead
- * Deirdre McDonald - LA - Team Member
- * Team Member - TBD
- * Nicholas Laura - MS - Team Member
- * Carole Shaw - NC - Team Member
- * Windy Anderson - FL - Team Member
- * Richard DeMuynck - IA - Team Member

* **Audit Team**

- * John Szilagyi - CT - Team Lead
- * Anthony Muller - CO - Assistant to Lead
- * David Baxley - AL - Team Member
- * Renita White - GA - Team Member
- * Rena Hobein - IN - Team Member
- * Eric Marshall - NH - Team Member
- * Diana Perea - NM - Team Member
- * Steve Adamek - MA - Team Member

* Administrative Team



*PCR Process Flow Chart

_____ Jurisdiction calculates interest on tax due for each jurisdiction when a tax return is not filed in a timely manner	R1230
_____ The jurisdiction notifies appropriate member jurisdictions of audit findings	R1370.100
_____ Reports of no activity are forwarded to member jurisdictions when no funds are collected	P1040
_____ The jurisdiction's transmittal contains at least the following information:	
_____ The base jurisdiction's name	P1040.050
_____ The reporting period of the transmittal	P1040.100
_____ The account number of each licensee being reported	P1040.150
_____ The total miles or kilometers reported for each licensee for that jurisdiction	P1040.200
_____ The total taxable miles/ kilometers reported for each licensee for that jurisdiction	P1040.250
_____ The reported fleet fuel consumption factor for each licensee	P1040.300
_____ The reported taxable gallons or liters for each licensee for that jurisdiction	P1040.350
_____ The reported tax paid gallons or liters for each licensee for that jurisdiction	P1040.400

*** Follow the Checklists for Each Company / Audit**

- * Audit 3% Requirement and High / Low Stratification
- * Audit Report Contents
- * Audit Report Timely Distribution
- * Audit Interest Calculation
- * Audit Findings Timely / Accurate Distribution

*** Audit Team Focus**

JURISDICTION: CT			DATE: February 4, 2019		
		First	Last		
Review Years:	2014	2018			
# of Licensees:	2,495	2,531	2,397	2,371	2,445
Less: # of NEW Licensees:	209	283	272	244	304
Equals: Net # of Licensees:	2,286	2,248	2,125	2,127	2,141
Year:	2014	2015	2016	2017	2018
Plan Year	2014	2015	2016	2017	2018
Actual # of Licensees Audited:	17	49	122	189	74
Annual Audit Requirements:					
IFTA 3% Requirement number:	69	67	64	64	64
Annual overage/Shortage:	(52)	(18)	58	125	10
					Total
					123
Selection of Audits					
High Distance Requirements	25%		Audits		
	Requirement		Completed		Variance
2014	17		6		(11)
2015	17		16		(1)
2016	16		31		15
2017	16		32		16
2018	16		74		58
Totals To Date	82		159		77

* Audit Listing Report for 3%
and High / Low

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[Important Login Changes for January 1st, 2019.](#)

FUNDS NETTING DATA INTEGRITY CHECK - Check your data for accuracy.
Data for a given month is never considered final until the funds netting totals are issued.
Please keep this in mind if you decide to download new transmittal data during this period.

2018
Alabama

Compare Totals - Compare your Line Detail Totals to that of the Summary Totals.

[Download Summary and Transmittal data based on funds netting runs.](#)
[2018 Funds Netting Calendar](#)
[2019 Funds Netting Calendar](#)

FUNDS NETTING - Distribution Amounts:

*Reviewing Audit Reports

- * Review Audit Report
- * Determine timely posting
- * Determined if results paid to jurisdictions and when posted

* Audit Team Focus

- * General Information
- * Summary of the Evaluation of Internal Controls
- * Opening and Closing Conference
- * Sampling Methodology
- * Distance and Fuel Examination
- * Summary
- * Billing Summary

* Key Elements of Audit Report (A460)

- *Timely / Accurate distribution of Tax Return / Funds
- *Monthly Transmittals / Funds Distribution
- *Review of Tax Returns for Anomalies
- *Tax Return Interest Calculations
- *Revocation / Suspension for failure to file / delinquent Accounts
- *Waivers of Penalty and Interest

*Administrative Team Focus

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*Transmittal Clearinghouse

- * Use your teammates to discuss findings... Networking!
- * Report Findings, easier to back out instead of add at a later date
- * There doesn't have to be findings in every review
- * Analyze... but don't Over Analyze
- * Recommendations are key to Jurisdiction improvement
- * Allocate blocks of time to complete review
- * Mark your calendars early

*** Best Practices**



Thank You
for
Volunteering!