

IFTA/IRP Workshop

Improving your Audit Process
Initial Conference

Audit Efficiency

- The efficient audit
 - Is conducted in a timely manner.
 - It covers all the issues discovered.

- Preparation is the key to an efficient audit.
 - What issues are likely to be presented in the audit?
 - What questions must be asked?

Case Study: Basic Facts

- Licensee/Registrant with three locations.
- Single IFTA reported from central location.
 - All vehicles are single fuel type (DSL)
 - IFTA travel: ID, OR, & WA.
- Registration records show:
 - Three registration accounts.
 - Vehicle weights from 26,000 lbs. to 80,000 lbs. GVW.
 - IRP travel: ID, NV, OR, & WA.

Case Study: Vehicles

Units in your IFTA fleet (by weight & fuel type)?

		Diesel	Gas	Other
IRP Fleet A	0-26K			
	over 26K	7	1	
IRP Fleet B	0-26K			
	over 26K	1		
IRP Fleet C	0-26K			
	over 26K	11	2	

Case Study: Vehicles

- What questions do you want to ask?

Case Study: Trip records

Trip records include the following:

	Flt A	Flt B	Flt C
Driver's name	X	X	X
Vehicle number	X	X	X
Routes traveled	X	X	
Total distance	X	X	X
Trip date (Start/End)	X	X	X
Fuel purchased			
Trip number			
Trailer number	X		
Odometer reading	X	X	X
Trip origin/destination	X	X	
Distance by jurisdiction	X		

Case Study: Trip records

- What questions do you want to ask?

Case Study: Mileage/Fuel Cutoff

What is the cutoff date to meet reporting deadline?

	Flt A	Flt B	Flt C
What day of the month?	5th		
Month the trip begins?			
Month the trip ends?			
Other			X

Fleet C: End of the Quarter

Case Study: Mileage/Fuel Cutoff

- What questions do you want to ask?

Entrance Conference

Three focal points of discussion:

- Company history
- Fleet makeup
 - What questions will you ask?
- Tax reporting system
 - What questions will you ask?

Entrance Conference

- Knowing HOW to ask the questions are as important as WHAT to ask?
- How do you ask about what you know already?
- Listening Skills:
 - Verbal Cues
 - Nonverbal Cues

Entrance Conference

“The nine most terrifying words in the English language are, “I’m from the government and I’m here to help.”

Ronald Reagan