

IFTA/IRP Workshop

Improving your audit process Working with Distance

2013 IFTA/IRP Audit Workshop

Case Studies: Audit Facts

During the Interview process and while preparing for the audit, it was determined records were kept as follows:

- Each location registered its own vehicles and kept its own records for IRP
- Quarterly summaries for Locations A, B, & C were compiled at Location A (headquarters) for IFTA reporting

Case Study: Summary Miles

	IRP Fleet A		IRP Fleet B		IRP Fleet C		Summary	Reported	Diff
	Gas	Dsl	Gas	Dsl	Gas	Dsl			
ID	718	36,411	0	7,980	4,100	20,795	70,004	62,024	7,980
NV	0	0	0	52	0	0	52	0	52
OR	5	3,061	0	0	0	0	3,066	3,066	0
WA	0	0	0	0	1,039	7,069	8,108	8,108	0
Total	723	39,472	0	8,032	5,139	27,864	81,230	73,198	8,032

Case Studies: Analysis

What are the problems?
Where do you look?

Case Study: Locations & Fuel Miles

	A Dsl	B Dsl	C Dsl	Sum
ID	36,411	7,980	20,795	65,186
NV	0	52	0	52
OR	3061	0	0	3,061
WA	0	0	7069	7,069
Total	39,472	8,032	27,864	75,368
	A Gas		C Gas	Sum
ID	718		4,100	4,818
NV	0		0	0
OR	5		0	5
WA	0		1039	1,039
Total	723		5,139	5,862

Case Study: Locations & Fuel Miles

	A	B	C	Sum	Rptd	Diff
ID	37,129	7,980	24,895	70,004	62,024	7,980
NV	0	52	0	52	0	52
OR	3,066	0	0	3,066	3,066	0
WA	0	0	8,108	8,108	8,108	0
Total	40,195	8,032	33,003	81,230	73,198	8,032
	Gas	Dsl		Sum	Rptd	Diff
ID	4,818	65,186		70,004	62,024	7,980
NV	0	52		52	0	52
OR	5	3,061		3,066	3,066	0
WA	1,039	7,069		8,108	8,108	0
Total	5,862	75,368		81,230	73,198	8,032

Case Study: Dsl & Gas IFTA

2nd Qtr 2009 Miles						
	ID	NV	OR	WA	Total	
Loc A Gas	718	0	5	0	723	26K
Loc A Dsl	36411	0	3061	0	39472	
Loc A Total	37129	0	3066	0	40195	
Loc B Dsl	7980	52	0	0	7980	
Loc C Gas	4100	0	0	1039	5139	
Loc C Dsl	20795	0	0	7069	27864	
Loc C Total	24895	0	0	8108	33003	
Fleet Dsl	65186	52	3061	7069	75316	
IFTA Rptd	62024	0	3066	8108	73198	
Difference	3162	52	-5	-1039	2118	
Fleet Gas	4100	0	0	1039	5139	

Case Studies: Audit Issues

- Records kept differently for IFTA/IRP
- Vehicle requirements different for IFTA/IRP
- Miles reported differently for IFTA/IRP
- For IFTA: gas/diesel reported as diesel