

IFTA/IRP Workshop

**Improving Your Audit Process
Working with Distance**

Summary

- Carrier with over 100 vehicles
- Only 1 fleet, registered for 60 jurisdictions
- All quarterly IFTA returns reconciled to the vehicle summaries
- Trip supporting documents are available
- 15 vehicle sample, deemed representative

Concern

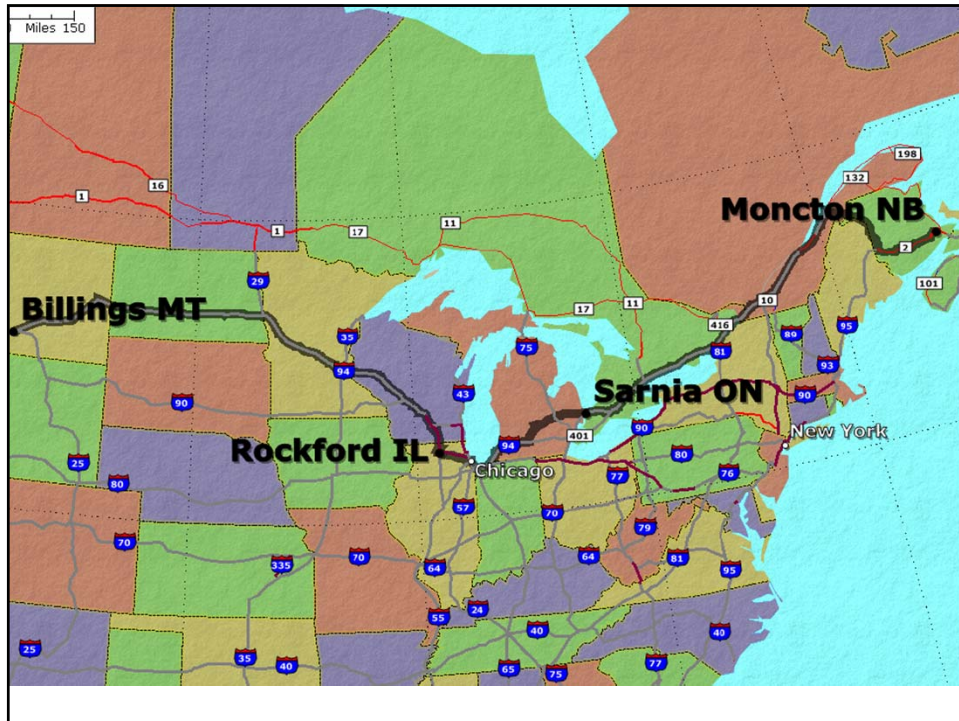
- Reported distance based on dispatched trips
- Trip odometers are not being recorded



Auditor Opinion

- Based on the review of documents available for audit (sufficient & appropriate), initially the records have been deemed adequate for auditing.







Auditing Distance

- What are the documents needed in order to audit the reported distance?

Origin and Destination

- Trip sheets, log books, dispatch records, or whatever else that was used to prepare the vehicle summary.
- Shipping document such as Bill of Lading.
- Payroll



Jurisdiction	Reported	Actual Route as per Fuel	Difference
CT	-	100.0	100.0
IL	119.1	111.9	(7.2)
IN	45.5	154.8	109.3
MA	-	98.5	98.5
ME	-	300.3	300.3
MI	272.1	-	(272.1)
MN	257.0	278.5	21.5
MT	256.2	104.6	(151.6)
NB	286.5	186.5	(100.0)
ND	351.2	-	(351.2)
NH	-	16.2	16.2
NY	-	72.4	72.4
OH	-	239.6	239.6
ON	462.7	-	(462.7)
PA	-	353.9	353.9
QC	372.2	-	(372.2)
SD	-	417.9	417.9
WI	288.3	189.0	(99.3)
WY	-	215.1	215.1
Total	2,710.8	2,839.2	128.4

Question

- What are your initial concerns?
- Are the records actually auditable?
- What are the options for both IFTA and IRP?