

FUEL CASE OUTLINES

The following information is for the ATTENDEES. Please copy for distribution to the attendees.

2014 FUEL PRESENTATION CASE STUDY

CASE #1

1. Background Information:

- Three IFTA Qualified Trucks: 1996 Mack 80,000 lb tractor, 1992 Mack 44,000 lb boom truck, and a 1992 International 25,900 lb with a water tank & a trailer attaches to it (thus meeting the “combination” requirement).
- Two aboveground storage tanks: 4,000 gallons storing diesel and another 4,000 gallons storing gasoline.
- There was some system of internal control – The drivers handed in all their “driver’s trip reports” to the office, which summarizes all miles and fuel from these sheets and files the IFTA returns.
- Two vehicles had been housed and were used exclusively in CT, working on a long-term project with the State of CT - They are the 44,000 lb Boom Truck and the 25,900 lb Water Truck.
- The 80,000 lb truck works out of the RI location.

2. Information provided by Licensee:

- Weekly Driver’s Fuel Log
- Quarterly Vehicle Miles and Fuel Summary
- Bulk Fuel Purchase Invoices
- OTR (Over-the-Road) Fleet Fuel Purchase Invoices

3. Missing/omitted information:

- No destination points for periods 01Q10 through 03Q12.
- No withdrawal logs for the bulk fuel tank.
- No bulk fuel reconciliations were done during the audit period.
- The Licensee claimed all the fuel information had been stored on a computer by a card system that tracks all fuel withdrawals, but the computer had experienced a power surge and crashed in early 2013. They were unable to recover any information.

**** HOW WOULD YOU CONDUCT THIS AUDIT? WHAT WOULD YOU DO?***

2014 FUEL PRESENTATION CASE STUDY

CASE #2

1. Background Information:

- 28 or 29 decals ordered for vehicles each year. Only 5 or 6 are actually IFTA Qualified in any given year.
- Adequate fuel and mileage information was available from the licensee.
- Good/strong internal controls
- All fuel was purchased from the same location using a Fleet Master Fuel Card. Each card was assigned to a specific vehicle.

2. Information provided by Licensee:

- Fleet Master – Fuel Invoices (bi-weekly)
- Commercial Fueling Network – Fuel Summaries (by vehicle and by month)
- Licensee’s Weekly Driver’s Report
- Weekly Driver’s Out-of-State Miles Report
- Licensee’s Quarterly Odometer Report
- Licensee’s Quarterly Out-of-State Miles Report

**** HOW WOULD YOU CONDUCT THIS AUDIT? WHAT WOULD YOU DO?***