

# 2017 IFTA / IRP Audit Workshop

## IRP Audit Reference & Best Practices Guide...

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Stacey Hammock (WY)

[www.irponline.org](http://www.irponline.org)

The screenshot shows the homepage of the International Registration Plan (IRP) website. The browser address bar displays 'http://www.irponline.org'. The page features a navigation menu on the left with categories such as 'ABOUT IRP', 'JURISDICTION INFORMATION', 'EDUCATION & TRAINING', 'RESOURCES & SERVICES', 'EVENTS', 'PUBLICATIONS', 'CLEARINGHOUSE', 'IRP BALLOTS', and 'Canadian Exchange Rate'. The main content area includes a 'Welcome to IRP, Inc.' section with a truck image and a description of the IRP. Below this, there are several links and sections: 'ANNUAL FEE TEST', 'AUDIT PROGRAM', 'BEST PRACTICES', 'CANADIAN EXCHANGE RATE', 'CELTIC FEE ESTIMATOR', 'FULL RECIPROCAL PLAN', 'IRP FAQ'S', 'IRP FORUM', 'MOTOR CARRIER SERVICES', 'NEW STAFF RESOURCES', 'PEER REVIEW PROGRAM', and 'RFPs / RPIs'. A 'SIGN IN' section is located on the right side of the page, featuring fields for 'Username' and 'Password', a 'Remember Me' checkbox, and a 'SIGN IN' button. Below the sign-in section is a 'NOTIFICATIONS' section with a list of recent updates and a 'CALENDAR' section with a list of upcoming events. Two blue arrows point to the 'AUDIT PROGRAM' link in the main content area.

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**AUDIT PROGRAM**

More in this Section... >>

The Audit Program provides a medium within the International Registration Plan to review recommended audit procedures on a periodic basis for compliance with the [Plan and Audit Procedures Manual](#).

- [Audit Exchange](#)
- [Audit Procedures Manual](#)
- [Information about Ballot 371, Audit Rewrite](#)
- [Audit Reference & Best Practices Guide:](#)  
This resource illustrates audit requirements outlined in the Plan and Audit Manual using examples and commentary related to both manual and GPS systems. Also included are sections on records reviews, Excel tips, and an appendix with examples of various communications and forms.
- [Audit Committee](#)
- [Annual Report of Plan Activity](#)
- [IRP/IFTA Data Sharing Best Practices Guide](#)

**Canadian Exchange Rate**  
as of January 17, 2017:  
\$1 USD = \$1.3060 CAD  
\$1 CAD = \$0.7657 USD

**SIGN IN**

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**NOTIFICATIONS >>**

1/24/2017  
Nevada Clearinghouse Transactions

1/23/2017  
Mississippi Fee Schedule Update

1/20/2017  
New York Bus Seat Adjustment

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- Affiliate members:** to create your individual IRP, Inc. website account linked to your affiliate member organization, contact [IRP](#).

**If your organization is interested in IRP membership**

- Learn about becoming an [affiliate member](#).

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**NOTIFICATIONS >>**

1/24/2017  
Nevada Clearinghouse Transactions

1/23/2017  
Mississippi Fee Schedule Update

1/20/2017  
New York Bus Seat Adjustment

**CALENDAR >>**

2/28/2017 » 3/2/2017  
2017 IFTA/IRP Audit Workshop

5/16/2017 » 5/18/2017  
2017 IRP Annual Meeting

9/26/2017 » 9/28/2017  
2017 IFTA/IRP Managers and Law Enforcement Workshop

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**AUDIT REFERENCE & BEST PRACTICES GUIDE**

**IRP Audit Reference & Best Practices Guide**

This guide is both a training tool for new auditors and audit managers, and also a resource for experienced personnel. The audit requirements outlined in the [Plan](#) and [Audit Manual](#) are illustrated using examples and commentary related to both manual and GPS systems. Also included are sections on records reviews, Excel tips, and an appendix with examples of various communications and forms.

Last updated September 2016. If you have any suggestions or feedback, contact a member of the [Audit Committee](#).

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**NOTIFICATIONS** >>

- 1/24/2017 Nevada Clearinghouse Transactions
- 1/23/2017 Mississippi Fee Schedule Update

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- CLEARINGHOUSE

**IFTA**

International Registration Plan, Inc.

**IRP Audit Reference & Best Practices Guide, Including Records Reviews**

(This manual is a tool; it is not a binding document)

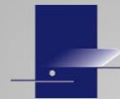
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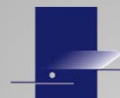
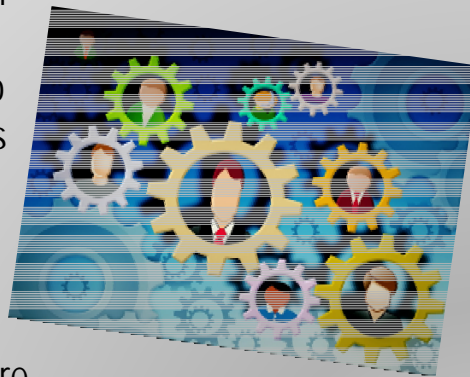
## Revamped & Updated

- Current with all Plan / APM changes.
- Incorporates Records Reviews (APM Article 7)
- Includes short sections and/or Appendixes on:
  - Using Excel for audits
  - Auditing GPS records
  - Sample communications, questionnaires, etc.



## Living Document

The IRP AC is always interested in your feedback. If you have suggestions or observations, we would like to hear. Our goal is to make this resource beneficial to all our IRP partners, by keeping it as current as is practically possible. It's a TEAM effort, and you're on the team if you're involved in IRP audits!



# Want to contact us? From the IRP website...

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**AUDIT REFERENCE & BEST PRACTICES GUIDE**

[IRP Audit Reference & Best Practices Guide](#)

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**IRP LEADERSHIP CIRCLE**

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**COMMITTEES**

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[Call for IRP Committee Volunteers](#)

**Committee Page**

- **Audit Committee**
- [Dispute Resolution Committee](#)
- [Education Committee](#)
- [Industry Advisory Committee](#)
- [Information Technology and Data Services Committee](#)
- [Peer Review Committee](#)

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as of January 17, 2017:

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## AUDIT COMMITTEE

More in this Section...

The Audit Committee shall provide a medium within IRP, Inc. for establishing uniform audit procedures for all jurisdictions.

You can contact any member of the Audit Committee if you have comments or questions about audit procedures or [IRP's Audit Program](#).

**View the Audit Committee Roster.**


### Purpose and Authority

The Audit Committee has the responsibility and authority to:

1. Review recommended audit standards and procedures for compliance with the International Registration Plan (Plan), Audit Procedures Manual (APM), and Audit Training Manual (ATM);
2. Propose audit related ballots;
3. Review ballots affecting the IRP audit program;
4. Assist jurisdictions with audit matters;
5. Advise IRP, Inc. committees and the board on audit-related issues; and
6. Develop the agenda and related materials for the annual IFTA/IRP Audit Workshop

To learn more about the Audit Committee, read the full [Charter](#).

2017: CAD USD



## Audit Committee

1-1-17

<p><b>Chester Cook- Chair-Voting</b> Acting Supervisor of Audits Georgia Department of Revenue 1800 Century Blvd., NE Suite 16240 - Compliance Division Atlanta, GA 30345-3205 Phone: 404-417-6368 Email: <a href="mailto:chester.cook@dor.ga.gov">chester.cook@dor.ga.gov</a> Appointed to Committee: August 19, 2011 Appointed to Vice Chair: March 1, 2014 Appointed to Chair: March 1, 2016 Chair Term Expires: February 28, 2018 Third Term</p> <p><b>Renée Kyser-Vice Chair - Voting</b> Revenue Examiner III Alabama Department of Revenue P.O. Box 786 Opp, AL 36467 Phone: 334 493-0053 Email: <a href="mailto:renee.kyser@revenue.alabama.gov">renee.kyser@revenue.alabama.gov</a> Appointed to Committee: March 1, 2014 Appointed to Vice Chair: March 1, 2016 Vice Chair Term Expires: February 28, 2018 Second Term</p> <p><b>Anthony Madsen-Past Chair-Non-Voting</b> Auditor Washington Department of Licensing 6517 N. Lidgerwood St. Spokane, WA 99206 Phone: 509 482-3608 Email: <a href="mailto:amadsen@dol.wa.gov">amadsen@dol.wa.gov</a> Appointed to Committee: March 1, 2011 Past Chair Term Expires: February 28, 2018 Region IV</p> <p><b>Duane Williams-Board Liaison-Non-Voting</b> Administrator Montana Department of Transportation 2701 Prospect Ave. Helena, MT 59620 Phone: 406-444-7312 Email: <a href="mailto:duwilliams@mt.gov">duwilliams@mt.gov</a> Chair Term Expires: March 1, 2018</p>	<p><b>Region I</b></p> <p><b>Carl Liano-Voting</b> Accounts Examiner Connecticut Department of Motor Vehicles 60 State Street Wethersfield, CT 06161 Appointed to Committee: Phone: (860) 263-5367 Email: <a href="mailto:carl.liano@ct.gov">carl.liano@ct.gov</a> Appointed to Committee: June 9, 2016 Term Expires: February 28, 2018 First Term</p> <p><b>Wayne J. Brown-Voting</b> Principal Revenue Agent Bureau of Motor Vehicles 29 State House Station 101 Hospital St. Augusta, Maine 04333-0029 Phone: (207) 441-7468 Email: <a href="mailto:wayne.j.brown@maine.gov">wayne.j.brown@maine.gov</a> Appointed to Committee: June 9, 2016 Term Expires: February 28, 2018 First Term</p> <p><b>Region II</b></p> <p><b>Charlie LeFev-Voting</b> Senior Auditor Virginia Department of Motor Vehicles P. O. Box 279 Cloverdale, VA 24077-0279 Phone: (540) 728-1753 Email: <a href="mailto:charles.lefew@dmv.virginia.gov">charles.lefew@dmv.virginia.gov</a> Appointed to Committee: July 11, 2016 Term Expires: February 28, 2019 First Term</p> <p><b>Diana Kay-Voting</b> Florida Commercial Vehicle &amp; Driver Services Tax Auditor IV Supervisor 318 South East 28th Street Ocala, FL 34471 Phone: (352) 620-3993 Email: <a href="mailto:dianakay@flhsmv.gov">dianakay@flhsmv.gov</a> Appointed to Committee: March 1, 2016</p>
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