

IFTA AUDIT COMMITTEE TELECONFERENCE
NOVEMBER 12, 2008

PARTICIPANTS:

AnnMarie Chamberlain
Dawn Lietz
Mark Byrne
Gene Hall
Audrey Martel
Bobbie Keller

Scott Bryer
Bob Turner
Debbie Meise
Tammy Trinker
Tony Dewell

Absent: Fred Alleman; Dan Young; Charmin Tillman; Hoa Quach

The minutes from the IFTA Audit Committee teleconference held on October 14, 2008 were accepted as written.

Welcome to Tony Dewell (BC) who was accepted to the IFTA Audit Committee. His email information is on the IFTA Inc. website. Dawn Lietz was also accepted as the IFTA Audit Committee Vice-Chair.

Audit Workshop 2009

- Gary Bennion will not be attending the workshop this year. Connie Owen, Mahlon Gragen, and Rick LaRose will coordinate industry presentations.
- Charmin has not received all of the workshop materials. Deadline was extended to November 14th. IFTA Inc is discouraged by the lack of compliance. Audit committees asked for the materials to be on CD's and then have not cooperated in getting materials to Charmin. Charmin has the following presentations:
 - Joint Audit Subcommittee
 - Auditor 101
 - PA Fraud case (being revised to fit on CD)
- Materials are still needed for the following sessions, no later than Nov 14th:
 - Breakout 1 – GPS: Sandy and Hoa have finished planning but need to submit the materials to Tammy by Friday.
 - Breakout 2 – Audit Planning: Mark is working with Leroy Johnson and others to finalize presentation. Will have to Charmin by Friday.
 - Breakout 3 – Hodgepodge: Dawn, Audrey, and Rich Wagner are meeting today to finalize. Will have to Charmin by Friday.
 - Breakout 4 – Fuel Breakout: Gene has not seen anything from Drake. Allen Cummings is supposed to be working with Drake and IRP Audit Committee to submit presentation to Charmin.
 - Managing for Compliance: Bobbie to Facilitate and coordinate materials.
 - Auditor 301: Mark is working with Joel Foreman to get the PPT sent to Charmin by Friday.
 - Charmin must have all materials to Tammy no later than Dec 4th.

- Status of remaining sessions:
 - History of IRP/IFTA – Rick LaRose/Connie Owens/Mahlon Gragen: Facilitators – No Materials
 - Auditor Safety – Tempe Police Department: Facilitator – No Materials
 - IFTA Survey Update – Rick LaRose: Facilitator – Materials unknown
 - IRP Training Manual – Material submission unknown
 - IRP/IFTA Clearinghouse – Jason DeGraf/Tom King/Chris Turnwall: Facilitators - Online demo. No materials
 - Town Hall/Wrap-up – Rick LaRose/Thom Rabaglia: Facilitators - No materials
- A great deal of discussion occurred regarding the material coordination. The following recommendations were made:
 - Request volunteers for each session to coordinate the material submission for the session.
 - IFTA to provide critiques earlier so audit committees can identify session topics early into the year.
 - Determine how comfortable presenters are with CD format. (Do they feel more comfortable with a written outline, etc.)
 - Concerns raised regarding ability to take notes/see slides. IFTA will have materials posted early enough to allow participants to bring printed materials if preferred.

Letter to third-party preparers:

AnnMarie indicated the consensus of the audit committee is to “stay out of it” and let the individual jurisdictions deal directly with the licensee. She indicated a recent audit conducted by MA found non-compliance issues with the GPS and the audit report addressed the requirements. A letter was also sent to the licensee, with a cc to the 3rd party preparer, specifically addressing the areas of non-compliance.

Dawn asked for clarification from the committee members as to “why” they were opposed to the letter. Specifically noting, the Plan and Agreement both identify these areas as “requirements”. Therefore, why would the committee be opposed to notifying them of the requirements so they ensure they are providing the requirements to their customers?

AnnMarie stated that Lonette indicated (in a letter dated Nov 6th) sending notifications to third-party preparers are not within the scope of responsibility of the audit committee. Therefore, the responsibility would fall back on individual jurisdictions to address with the licensee.

Dawn stated the problem with that approach is that each jurisdiction is handling the “requirement” differently. Mark concurred; the feedback received from the third-party preparers confirms different standards are being applied in the various jurisdictions. Dawn stated the direction given to Nevada auditors is that you must follow the law or regulating documents. If the licensee disagrees, they are entitled to challenge through the Administrative/DRC Process. This should not be decided by the Auditors or individual jurisdictions.

Bob agreed, inconsistency among jurisdictions needs to be discussed among the community. Topic is tabled until January where we will begin to look at available options to bring about consistency.

A recommendation was also made to discuss this topic further during the Town Hall meeting.

2010 and Beyond:

- IFTA has no new information on hotel arrangements for future workshops. However, Debbie indicated they are getting real close to finalizing the options.
- AnnMarie suggested the committee should entertain some “food for thought” regarding video-conferencing in lieu of annual meetings. This would only require the facilitators to meet in one place and all other attendee’s would be teleconferenced in. Some of the considerations would be the cost per participant and other logistical issues that would need to be worked out.

Other Business

- No other business

A motion was made and seconded to adjourn.

The next IFTA Audit Committee teleconference is scheduled for Tuesday, December 9th at 11:30am eastern time.