

IFTA AUDIT WORKSHOP MEETING MINUTES
January 8, 2009
Tempe AZ

Present: Charmin, Gene, Tony, Hoa, Bobbie, Dan, Dawn, AnnMarie, Mark, Lonette, Debbie, Arthur

- Gifts were presented to Arthur and Bobbie to thank them for their work with the Committee and wish them success in future endeavors.
- Review of minutes from the last teleconference – accepted as written.
- Submission of topics for more scrutiny during 2009 –
 - Issues brought forward by survey.
 - Present some ballots: Waivers, denial of credit, Compliance/Non-compliance, P540 change “should” to “must”.
 - Debbie indicated it may be time to completely rewrite the APM to reduce ambiguity and increase clarity. Dan agrees it is time to clarify and bring distance into the factors.
 - Review non-compliance citations and determine what the committee can do to address some of these issues.
 - Discussion – Significant discussion was held regarding direction to take in upcoming year. Do we take on the IFTA cites or target specific topics.
 - Suggestions: create a uniform template for the audit report and Interjurisdictional audit report;
 - propose uniform list of requirements for audit files;
 - Develop a letter to submit to the Commissioners with our needs for change.
 - Review Audit Manual (complete a re-write) to clarify language. Follow IRP process for review (sectional)
 - Look at the audit manual as a whole.

Topics chosen –

1) Work on forms for IAR templates, etc. possibly look at a flat file format similar to the transmittal forms: Perhaps start as Best Practices and later move toward ballot.

2) Complete review of APM - Chapter 1 is our homework for our February meeting. Comments are to be sent to Charmin by the end of each month so she can gather comments and distribute the week prior to the conference call. Even if you do not have comments, please let Charmin know so she is not waiting for comments from you.

3) Submit the survey results with the Commissioners; follow up with a postscript of our intention to address their concerns within the next years. Approach should

be a mix of both audit manual review and ballots. A representative of the audit committee will be present at the IFTA Business Mgr meeting in Manchester.

4) Rick will provide the AC with draft proposals for discussion at our next meeting based on the commissioner's survey results by January 30, 2009.

Volunteers for sub-committee to further investigate topic – Tabled until further information and direction has been discussed.

Submission of topics for 2010 breakout and general sessions.

Discussion – Review of Workshop...what worked, what didn't

- 1) Small groups within the breakout session was received positively. Lesson learned: Do not try to incorporate too much technology with interactive sessions. When technology fails, presentation suffers.
- 2) Discontinue with CD of information. Available as a download from IFTA website. Charmin motioned, Dan seconded...Mark confirmed with the IRP AC to remove the CD from the distributed materials.
- 3) Keep PPT presentations VERY simple, basic colors, fewer words, etc., hard to read with too much detail.
- 4) Lonette has a complete list of suggested topics from participants.
- 5) Remove the word (optional) from the Auditor/Managing for Compliance meetings.
- 6) Breakout #1 – Audit Tools and Resources: Dan will be a presenter.
- 7) Communicating audit results: Managing for compliance and Auditor 101/301; report writing, critique of report by the managers, use of RAD trucking for template.
- 8) General Session – ECM from a manufacturer.
- 9) Joint Audit updates
- 10) Follow up with survey results, draft ballot language (Rick LaRose)
- 11) GPS auditing
- 12) General Session – Overview of review of Audit Manual.
- 13) Auditor 101/301 focus on some of the differences between IRP/IFTA

14) What's new in IRP/IFTA

15) Continue with the history of IRP/IFTA but FIX the IFTA data to make it accurate. Perhaps move it to the Auditor 101/Managing for Compliance.

16) Reconsider the "teambuilding" techniques.

Audit Committee Roster and roll-out dates: Terms will move through the end of February.

AnnMarie – Chair thru 2011, Ex-officio thru 2013.

Dawn – Vice Chair thru 2011, chair thru 2013, Ex-officio thru 2015;

Mark – 1st term ends Feb 2011;

Gene – 2nd term ends Feb 2010;

Bobbie – Retiring Dec 2009. 2nd term ends Feb 2011;

Audrey – 2nd term ends Feb 2011;

Hoa – 2nd term ends Feb 2010;

Charmin – 1st term ends Feb 2010;

Dan – 2nd term ends Feb 2010;

Tony – 1st term ends Feb 2011;

Fred Ex-Officio thru 2011.

Volunteers to date: Will wait until Feb to decide whether we need to appoint someone for the vacancy in the NE. First selection is Dave Nicholson – OK, if we cannot get a volunteer from the vacant region.

Dave Nicholson – OK

Bob Schwab – MO

Diane Robichaud-Cormier – NB (Canadian)

Jeff Hood – IN

Zoya Kingston AB (Canadian)

Video of Auditor training

Discussion:

1) We do not have a uniform treatment of audit issues so to videotape the session would add additional confusion or promote a bias treatment of audit deficiencies.

2) New auditors would be afraid to speak.

3) Plant people to ask specific questions and stimulate discussion.

4) Think about the "end product".

5) Data becomes outdated. Perhaps look at "webinars" in lieu of taping.

Other Business:

- 1) Upcoming joint audit. Ontario was planning to do an IRP audit on the same company. Due to the presence and expanded and regional operations in so many jurisdictions, should we be considering the company as a whole? Perhaps advise MN to contact IN to assist with the planning phase to get this off the ground. Recommend she submit a survey to the membership asking which jurisdictions have an account for the company in each jurisdiction for IRP/IFTA/Size/Number of accounts/Where records are maintained. Dawn, through the joint audit sub-committee will draft a letter to MN as ask them to regroup/re-plan so we can get support across the board.
- 2) A motion was made during the joint meeting yesterday to reduce the workshop by one day. This has passed unanimously and been confirmed with the hotel.
- 3) Look at combining some of the topics involving both committees as part of the joint AC meetings.

After wrapping up the IFTA AC Meeting, we moved over to the IRP AC Meeting to further discuss a subcommittee for the DVD Development and/or Webinar for Auditor training. We also discussed the joint audit being pursued by Minnesota. The decision was unanimous to move forward with a letter to MN offering some advice from the two Committees. IRP AC has the minutes for this portion of the meeting.