

IFTA AUDIT COMMITTEE TELECONFERENCE MINUTES
September 8, 2015 at 11:30 EST

Jurisdiction Representatives:

Dave Nicholson, Chair, OK
Jeff Hood, Ex-Officio, IN
Bob Gattinella, RI
Diana Kay, FL
Jimmy Tompkins, AL
Beth Duda, AZ

Helen Varcoe, MT
Maxime Dubuc, QC
Stacey Hammock, WY
Joel Foreman, NE
Kristie Zanis, NH
Lynden Landholm, KS

Board Liaisons:

Steve Nutter, VA
Joy Prenger, MO

IFTA Inc. Advisors:

Debbie Meise
Lonette Turner

Roll Call: Joel Foreman and Steve Nutter were absent.

Review Minutes

Jeff had a change to minutes. Under the Recap of IFTA ABM, the last sentence of the 4th paragraph will be changed to read “This would be a change to their manual ratified by a vote by the commissioners”.

Approval of August 18, 2015 minutes with changes; Helen motioned and Diana second, motion carried, minutes pass.

Old business:

Ballot 3 discussion

There are a couple minor changes.

- The word “final” has been added to the audit report section. The goal is to clarify that the appeal process for the licensee and jurisdictions start at the same time.
- Under audit records, it has been changed to “should”. Then the auditor will indicate why, if it can’t be done.
- In the sampling section, changes were made to address Maine’s concerns. How do we measure “appropriate” for the PCRC? It was suggested that appropriate is professional judgement based on the documents provided. If a sample is not conducted, the audit report would reflect that and why. It was also discussed whether we needed the word “appropriate”. This was meant to allow jurisdictions to select the sample size they feel is appropriate and respond to the circumstances they see. Also, to tie the sample size to the internal controls. A few people liked it without the word “appropriate”.

Helen motioned to send this ballot to vote with the above changes being made; Bob 2nd.

A poll was taken and everyone agreed to send the ballot to vote with changes.

Dave, Helen and Jeff will make sure changes get made and sent to IFTA Inc. this week.

Dave will let everyone know when it has been sent.

Ballot 4 discussion

There is no commentary section for IFTA like there is for IRP. The subcommittee didn't think "intent" should be defined in the official language. There was discussion on the just cause language and putting a percentage to the number they can do. It was suggested to change "should" to "must" and to move the commentary section into the proposed language. The ASSC should be contacted to get their input on this language.

It was suggested to reach out to the audit contacts with 4 options.

- No limitations on how many less than four quarter audits can be done
- No more than 20% of high & low mileage carriers
- No more than 10% of high & low mileage carriers
- Other percentage suggestions

Webinars were also discussed. A webinar would get the information out there and get their feedback. Possibly in January and have as a topic for discussion at the workshop in February.

Industry average chart

Some people have concerns with this chart. We need to get with the ASSC to see if this is something we can do as the IFTA committee. Dave would like everyone to think about how we want to proceed with the information regarding this chart.

If the committee takes this on as a project and keeps it up to date, it would mean changes to the charter and the Board would have to approve it. The committee as a whole needs to decide what to do.

Joel has provided additional information on their process.

2016 Workshop

Dave, Helen and Jeff need to go through the agenda for the next joint committee call. There weren't very many people on the last call. They did discuss the number of breakouts for hotel purposes.

We need to think about how in depth the case study should be, materials needed, participation of presenters, etc. There are lots of suggested topics and still discussion on breakouts and general session topics.

Other business:

Dave, Helen and Jeff have a call today with California to discuss their concerns on Ballot 3. They will also address the concerns of a few other jurisdictions.

Diana comes off the committee in March.

Helen motioned the meeting be adjourned. Diana second. Motion carried.