

IFTA AUDIT COMMITTEE MINUTES
May 8, 2018
Dial in #: (866) 906-7447 Conference ID: 9179391#

Jurisdiction Representatives:

Helen Varcoe, Chair, MT
Dave Nicholson, Ex-Officio, OK (absent)
Joel Foreman, NE
Kristie Zanis, NH
Betsy McCabe, NV
Rayna Ware, TN

Beth Duda-Rel, Vice Chair, AZ
Kelly Heaton, AR
Lynden Landholm, KS
Marsha Douglas Roy, QC
Bille Pierson, ID
Jesse Taylor, MD

Board Liaisons:

Joy Prenger, MO (absent)
L Michael Romeo, CT

IFTA Inc., Advisors:

Debbie Meise (absent)
Maria Coronado

Volunteer to take minutes – Jesse Taylor

Roll Call: Those absent are noted above.

Approval of April 10 Minutes: Kelly made the motion to approve, and Betsy 2nd the motion. The motion carried with no one dissenting.

Updates:

IFTA/IRP Workshop – The workshop will be held the week of Feb 4, 2019 at the Tuscany Suites in Las Vegas, NV. The Attorney Section Steering Committee (ASSC) meeting will be that week as well. The participants from this years workshop provided a wide variety of topics for the next workshop. Eight or ten participants also volunteered to assist with next year's workshop by either giving presentations or running the mic. Beth will co-ordinate the volunteers.

Joint Training Sessions – Lynden volunteered to present a topic on Evaluating Internal Controls. Rayna also volunteered to help present. The other topics had sufficient presenters. Helen mentioned in a previous conference call that the presentations are due July 1; by Aug 1, all revisions should be made; with the presentations occurring in either September or October.

Best Practices Guide – The BPG is now available on the IFTA website.

Indiana Questions – No new info.

Industry Committee Representative – Michael stated that the next move may be to have all the commissioners vote on whether to allow non-jurisdictional membership on the Audit Committee.

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PCRC Questionnaire Inadequate Assessments- Nothing new. Jesse from Maryland asked if the AC member's audit software allowed for a quarterly inadequate records assessment or if it had to be for the whole audit period. Most responded that their audit software allows this determination to be made by quarter. Maryland's software does not.

Beth will follow-up with Debbie on how the Clearinghouse will work. Discussed how the IRP Clearinghouse works for inadequate records.

Record Reviews – Beth provided the survey results. 72% of participants who replied indicated a “yes” response. Either a Records Review ballot or verbiage in the Best Practices Guide would probably need to be completed. One AC respondent indicated that it is misleading to say tax will not change. Montana has completed a records review; however, there is no certification of correctness. Nebraska does also and sends a letter when completed. Maryland does not do a records review. A survey to the commissioners might be helpful. A record review could possibly count towards 1/3 of a normal audit.

New Business:

A discussion started regarding the effectiveness of the webinar training model. More information will follow. At the 2nd quarter board meeting for IFTA, a job posting for Business Supervisor was made public. Kelly asked if anyone used TeamMate for auditing. No one indicated positively.

Joel asked if any states use a sampling agreement. Quebec ceased using an agreement for most carriers. Maryland does not use them. Arkansas has one just in case. Montana uses them.

Lynden mentioned that Dave received a leadership award at the Annual Meeting. He also mentioned that the Board might request the AC to do a ballot regarding the audit count. The board has not given this directive to the AC. This would include language to split an audit period in order to increase the audit count.

There was no further business to discuss. Lynden motioned to adjourn and Betsy 2nd the motion. Motion carried with no negative responses.