IFTA FULL TRACK PRELIMINARY BALLOT PROPOSAL
#04-2021

Sponsor

IFTA Audit Committee

Date Submitted

March 23, 2021

Proposed Effective Date

January 1, 2023

Manual Sections to be Amended   (January 1996 Version, Effective July 1, 1998, as revised)

Procedures Manual   Section P540 Distance Records

Subject

Standardization of Electronic Audit Records

History/Digest

The Board of Trustees approved a GPS Standardization Working Group in October 2019. The charges for this working group were outlined as follows:

- Survey membership on level of experience with various GPS or other electronic auditing and how they engage in such audits, including any issues encountered conducting GPS audits, types of GPS systems audited, and the mileage software used to conduct the audit;

- Survey the IAC to gain a better understanding of the obstacles faced to comply with the Plan and difficulties found in the audit process;

- Review the format for the electronic data and provide recommendations for a standard format;

- Analyze the electronic recordkeeping requirements in both the Plan and the Agreement with the results from the survey and make recommendations; and

- Provide progress updates at upcoming Board meetings and a report to both Boards with a final recommendation by the Fourth Quarter 2020.

The Board of Trustees issued a new charge on December 1, 2020 as follows:
The IFTA AC should work together with the IRP AC to develop a ballot that works for both organizations. Your ballot proposal should take into consideration the research that was completed and presented to the Board in October 2020 from the GPS Standardization Working Group.

Intent

To tightly define what data elements would be required and what formats would be acceptable (IE XLS, CSV, etc.) and not acceptable (IE static images from Word, PDF, etc.).

Interlining Indicates Deletion; Underlining Indicates Addition

1	PROCEDURES MANUAL
2	P500 Recordkeeping
3	*P540 Distance Records
4	
5	*[SECTION P540.100 and P540.300 REMAIN UNCHANGED]*
6	
7	.200 ~~Distance records produced wholly or partly by a vehicle-tracking system, including a~~
8	~~system based on a global positioning system (GPS):~~ <u>Distance records produced by a vehicle</u>
9	<u>tracking system that utilizes latitudes and longitudes interfaced with a distance program, a record</u>
10	<u>must be created and maintained at a minimum every 15 minutes when the vehicle's engine is on</u>
11	<u>and contain the following data elements:</u>
12	
13	~~.005 the original GPS or other location data for the vehicle to which the records pertain~~
14	
15	~~.010~~ <u>.005</u> the date and time of each ~~GPS or other~~ system reading, ~~at intervals sufficient to~~
16	~~validate the total distance traveled in each jurisdiction~~
17	
18	~~.015~~ <u>.010</u> ~~the location of each GPS or other system reading~~ <u>the latitude and longitude to</u>
19	<u>include a minimum of 4 decimal places (0.0001) of each system reading</u>
20	
21	~~.020~~ <u>.015</u> ~~the beginning and ending reading from the odometer, hubodometer, engine~~
22	~~control module (ECM), or any similar device for the period to which the records pertain~~
23	<u>the odometer reading from the engine control module (ECM) of each system reading. If</u>
24	<u>no ECM odometer is available a dashboard odometer or hubodometer will be acceptable</u>
25	<u>and must be recorded daily.</u>
26	
27	~~.025 the calculated distance between each GPS or other system reading~~
28	
29	~~.030 the route of the vehicle's travel~~
30	
31	~~.035 the total distance traveled by the vehicle~~
32	
33	~~.040 the distance traveled in each jurisdiction~~
34	
35	~~.045~~ <u>.020</u> the vehicle identification number or vehicle unit number
36	
37	<u>The system should be capable of generating a daily summary that reflects the distance per</u>
38	<u>jurisdiction for each vehicle, when requested for audit purposes.</u>
39	
40	<u>This data must be maintained in an acceptable electronic spreadsheet format such as XLS,</u>
41	<u>XLSX, CSV or Delimited text file for the record retention period of four years following the date the IFTA</u>
42	<u>tax return for such operations was due or was filed, whichever is later, plus any period covered by</u>
43	<u>waivers or jeopardy assessments, as stated in P510.</u>
44	
45	<u>Commentary to P540</u>
46	<u>Formats from programs that provide a static image such as PDF, JPEG, PNG, or Word are not</u>
47	<u>acceptable.</u>
48	