



**IFTA BALLOT PROPOSAL
2-2023**

Sponsor

IFTA, Inc. Program Compliance Review Committee

Date Submitted

May 12, 2023

Proposed Effective Date

January 1, 2024

Manual Sections to be Amended

Articles of Agreement

Section R1370

Subject

Records Review

History/Digest

Ballot #7 2022 created an IFTA records review allowing for jurisdictions to obtain audit credits for reviewing a Licensee's record keeping system and educating Licensees on IFTA compliance. Requirements for conducting and documenting a records review were established. The ballot required jurisdictions conducting records reviews to report the number of records reviews conducted on the Annual Report. The ballot did not require jurisdictions to provide records reviews to other member jurisdictions.

Intent

This ballot is being submitted for consideration of changes to the IFTA Articles of Agreement to require jurisdictions to make information on records reviews conducted by a jurisdiction available to all member jurisdictions. The intent of this ballot is to include all records reviews conducted starting January 1, 2023.

Interlining Indicates Deletion; Underlining Indicates Addition

Articles of Agreement
R1370 AUDIT REPORTS

[Section .100, remains unchanged unchanged]

.200 The base jurisdiction shall, on request, furnish copies of audit reports and audit work papers to another member jurisdiction. The base jurisdiction shall, on request, furnish copies of records review files to another jurisdiction. A copy of the audit report, records review report, work papers, supporting documentation and any pertinent post-audit or post records review communications must be maintained by the base jurisdiction as part of the audit file or records review file for the period set forth in P910.

[Section .300, remains unchanged unchanged]

.400 In accordance with A500 and A510, on completion of a records review, the base jurisdiction shall make the records review report available to all member jurisdictions by uploading the report to the IFTA, Inc. Clearinghouse.