

FOR VOTE AT THE 2025 ANNUAL BUSINESS MEETING



IFTA BALLOT PROPOSAL #01-2025

Sponsor

IFTA, Inc. Program Compliance Review Committee

Date Submitted

April 1, 2025

Proposed Effective Date

January 1, 2026

Manual Sections to be Amended

Procedures Manual

Section P1110.400

Subject

Audit Information for Annual Reporting

History/Digest

P1110 requires member jurisdictions to submit an annual report to the repository and specifies required information. The IFTA Board of Trustees issued a Charge to the Program Compliance Review Committee (PCRC) that includes a requirement that the PCRC notify jurisdictions of their audit accountability for compliance with A250, A260, and R1370. P1110 requires reporting of the number of accounts audited and the total number of records reviews completed but does not require reporting of the number of High and Low distance accounts audited.

Intent

This ballot is being submitted to consider changing the IFTA ~~Articles of Agreement~~Procedures Manual to require reporting of the number of High and Low distance accounts audited for the year on the annual report. The intent of this ballot is to include the number of High and Low distance accounts audited starting with the annual report covering 2026.

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Interlining Indicates Deletion; Underlining Indicates Addition

1 P1100 BASE JURISDICTION REPORTING
2
3 *P1110 ANNUAL REPORTING
4
5 *[Sections .100 through .300 remain unchanged]*
6
7 .400 Audit Information
8
9 .005 Number of accounts audited;
10
11 .010 Number of accounts audited resulting in financial changes to one or more
12 jurisdictions;
13
14 .015 A jurisdiction that has a Records Review program established conforming to
15 section A510 shall report the total number of record reviews completed for the
16 year on the annual report.
17
18 .020 Number of high distance accounts audited;
19
20 .025 Number of low distance accounts audited;
21
22 *[Section .500 remains unchanged]*
23
24 *[Section .600 remains unchanged]*
25

Corrections/Additions Following the Comment Period ending June 29, 2025.

Correction made to the Agreement Reference in the Intent Section.