



**IFTA BALLOT PROPOSAL
#10-2025**

Sponsor

Jurisdiction of Mississippi

Date Submitted

May 21, 2025

Proposed Effective Date

January 1, 2026

Manual Sections to be Amended (2024 Version)

IFTA Audit Manual (Effective September 2024) Section A250
IFTA Procedures Manual (Effective January 2024) Section P1110.400.005

Subject

Determining the required number of audits to complete.

History/Digest

The current audit requirements discourage jurisdictions from choosing accounts with a larger number of units. This change could help a jurisdiction meet the audit requirements while also choosing accounts to audit that better reflect the overall population of accounts.

Intent

Allow jurisdictions more freedom in selecting audits and reducing bias in the audit selection process, while still meeting the audit requirements.

Interlining Indicates Deletion; Underlining Indicates Addition

A250 NUMBER OF AUDITS

Base jurisdictions will be held accountable for audits and will be required to complete audits of an average of either 3 percent per year of the number of IFTA accounts or 1 percent of the units represented by the number of decals issued required to be reported by that jurisdiction on the annual reports filed pursuant to the IFTA Procedures Manual, Section P1110.300.005 excluding new licensees, for each year of the program compliance review period, other than the jurisdiction's IFTA implementation year. Such audits shall cover all of the returns that were filed or required to be filed during a license year or shall cover at least four (4) consecutive quarters. This does not preclude audits of individual licensees several times during the program compliance review period. However, audits of a single licensee that cover multiple license years, fuel types, or both shall be counted as one audit for program compliance review purposes.

P1110 ANNUAL REPORTING

.300 General Information

.015 Total number of sets of decals issued, and number of sets of decals issued to new licensees;

.400 Audit Information

.005 Number of accounts audited and the total number of decals/units in all audits;

.010 Number of accounts audited resulting in financial changes to one or more jurisdictions;

.015 A jurisdiction that has a Records Review program established conforming to section A510 shall report the total number of record reviews completed for the year on the annual report.