



Opening IFTA/IRP Audit Conference

GENERAL INFORMATION

Date: _____

Name: _____

Address: _____

IRP Acct #: _____ IFTA Acct #: _____

Contact Person: _____

Phone: _____ Fax: _____

Email: _____

Are records kept at the above address? _____ If no, please list location: _____

Type of Operation:

- Private Carrier
- Rental Company
- Haul for Hire
- Household Goods Mover
- Exempt Commodities
- Type: _____

Commodities:

- Construction
- Passenger
- General Freight
- Rental Leasing
- Farming
- Other: _____

IFTA DECAL RECONCILIATION (reporting period only):

List the number of decal sets requested on the IFTA license application: _____

Did you have any unused decals? _____ If yes, are they available for review? _____

Did you maintain an equipment list? _____ If so, was the decal # listed? _____

OPERATIONS:

Brief description of business and products hauled.

Jurisdictions in which you travel: _____

What are your seasonal/peak hauling periods? _____



Are any of your listed units operating under any lease arrangements? _____

Which units are operating under the lease arrangements? _____

For leased units, who is the responsible party for IFTA _____ for IRP _____

Typical Point of Origin(s) for Each Vehicle: (Provide address)

DISTANCE METHOD:

What records are used to arrive at reported distance? Trip Reports Drivers Logs
 On Board Computer (e.g. GPS system) Electronic Logging Device (ELD) Dispatch Freight Bills
 Other (describe) _____

How are your records filed? Driver Truck Number Trip Number Quarter
 Date Month

Reported distance was obtained from: Driver Office Personnel Computer Mileage System

Distance Method: Odometer Readings Household Goods Guide Estimates
 Jurisdiction Maps Distance Software Satellite/GPS Hubometer Readings
 Driver's Recorded Miles

What jurisdictional distance summaries are available by unit/fleet? Monthly Recaps Quarterly Recaps
 Other (describe) _____

How long are distance records maintained? _____

FUEL RECORDS (IFTA Only):

Fuel is obtained from? Bulk Storage Retail Stations

Which source documents are used to calculate tax paid fuel? Fuel Receipts Fuel Card Statement
 Fuel Invoices (bulk fuel) Fuel Disbursement Log/Trip Sheet (bulk fuel)
 Other: _____

How are the fuel receipts filed? Trip Sheet State Vendor Unit Unsorted

What jurisdictional fuel summaries are available by unit/fleet? Monthly Recaps Quarterly Recaps
 Other: _____



How long are fuel records maintained?

Fuel Receipts _____ Bulk Fuel Invoices _____ Disbursement Logs _____

VEHICLE INTERNAL CONTROLS:

How often do you verify that the vehicles in operation are the vehicles reported on the quarterly summaries?
for IRP _____ for IFTA _____

DISTANCE INTERNAL CONTROLS:

Who is responsible for completing the distance records? _____

The distance records submitted for audit include: Total Distance Jurisdictional Distance Local Distance Bobtail Distance (without trailer) Deadhead Distance (empty trailer) Other _____

How do you calculate total and jurisdictional distance reported on the IRP renewal/Quarterly FTA returns?

When are odometer readings reviewed? By Trip Month Quarter

The total odometer distance is compared to the total jurisdictional distance By Trip Month Quarter

FUEL INTERNAL CONTROLS:

Who verifies that fuel records are kept for each transaction? _____

Who checks for differences between fuel receipts, invoices, and driver's recorded fuel? _____

AUDIT INFORMATION:

During the audit period were any adjustments made to miles or fuel? Yes No

If yes, select one of the following: Idle Time Off Highway Power Take Off (PTO)

Trip Lease Miles Other _____

Who is responsible for calculating the following:

IRP summary and renewal distance _____

IFTA quarterly summary and return distance _____

IFTA quarterly summary and return fuel _____

Who is responsible for filing the IRP renewal? _____



Who is responsible for filing the IFTA returns? _____

Were there any significant changes in the procedures used to accumulate distance or fuel during the audit period? (Change in personnel responsible for the preparation of the IFTA return, change in computer systems, change in internal controls, etc.) No Yes If Yes, provide an explanation.

What is the process used in calculating tax paid fuel, total distance, and taxable distance?

AUDIT CLOSING:

Do you prefer to have the closing conference by phone or email? _____

Who should be included in the closing conference? _____

Who will be receiving any closing audit documents? _____

Office only (to be completed by auditor)

Did the mileage and fuel records comply with the IFTA Agreement (Audit Manual - A470.010)?

Yes No Auditor Initial _____



Representative Quarter Agreement IRP/IFTA Audit

Company Name: _____

IRP Account#: _____ IFTA Account #: _____

IRP Reporting Period: 7/1/2018-6/30-2019

IFTA Reporting Period: 1/1/2019-12/31/2019

In order to evaluate the accuracy of the reported miles and fuel, it is hereby agreed that the audit will be conducted by sampling selected units from the following period(s):

Audited miles and gallons within the sample will be divided by the reported amounts to determine the error factors which will be projected to other quarters in the audit period.

Events determined to be isolated and / or immaterial will not be projected to the other quarters. These isolated events will only be used to adjust reported amounts as separate item adjustments.

This agreement does not constitute an admission of any tax liability, nor does it waive any of the taxpayer's rights to contest any assessment.

Signature

Date

Title

Auditor, Ohio Department of Taxation

Date

