

# 12. Duplicate Fuel Transactions and Audit Risk

## Description

Duplicate fuel transactions are a common source of audit findings and can significantly distort fuel tax calculations, fuel tax credits, and MPG reporting. Duplicate transactions occur when the same fuel purchase is entered more than once through OCR imports, fuel card imports, manual entry, or synchronization issues.

## Why Duplicate Fuel Transactions Matter

- Inflate fuel tax credits
- Distort MPG calculations
- Create inaccurate reports
- Increase audit risk
- Impact tax liabilities

## Common Causes

Duplicate OCR processing, duplicate fuel card imports, manual data entry, synchronization failures, and transaction matching issues.

## High-Risk Scenarios

Multiple entries for the same receipt, fuel card imports combined with manual entry, duplicate bulk fuel records, and quarter-end reconciliation errors.

## Prevention Best Practices

Review fuel reports monthly, reconcile fuel card transactions, investigate duplicate transaction alerts, and audit OCR imports regularly.

## Warning Signs

Unusually high fuel totals, inflated MPG values, duplicate receipt numbers, duplicate purchase dates and gallons, and fuel tax credits higher than expected.

## How Advanced IFTA Helps

Fuel Receipt Management, OCR Processing, Fuel Card Integration, Exception Reporting, Audit Readiness Monitoring, Historical Reporting, and Transaction Tracking.

## Recommended Actions

1. Review duplicate transaction alerts.
2. Reconcile fuel reports monthly.
3. Verify OCR imports.
4. Review fuel card imports.
5. Remove duplicate records promptly.
6. Retain supporting documentation.

## Tags

Audit Readiness, Fuel Reporting, Duplicate Transactions, IFTA Audit, OCR Processing, Fuel Card Integration, Compliance, Documentation, Fleet Compliance, Advanced IFTA