

10. Missing Mileage and Audit Risk

Description

Missing mileage is one of the most serious issues identified during IFTA audits. Since IFTA taxes are calculated based on the number of miles traveled in each jurisdiction, auditors must be able to verify that all fleet mileage has been properly reported and allocated.

Why Mileage Documentation Matters

- State mileage allocations
- Tax calculations
- Tax liability
- Fuel tax credits
- Audit compliance
- Filing accuracy

Common Causes of Missing Mileage

ELD data not imported, GPS data missing, driver failed to use ELD, equipment malfunction, vehicle assignment errors, and manual recordkeeping failures.

High-Risk Mileage Scenarios

Large gaps in vehicle activity, mileage not matching fuel purchases, missing state mileage, significant odometer discrepancies, and missing trip documentation.

Mileage Documentation Best Practices

Verify ELD imports daily, review mileage reports monthly, maintain GPS records, investigate mileage exceptions, and document manual adjustments.

Driver Responsibilities

Use ELD devices properly, report malfunctions, verify trip activity, maintain route documentation, and report missing mileage immediately.

Fleet Manager Responsibilities

Monitor ELD imports, review mileage reports, investigate discrepancies, review exception reports, and maintain supporting documentation.

Warning Signs

Missing Mileage Exceptions, unusual MPG values, missing state mileage, mileage gaps, odometer discrepancies, missing ELD data, and unverified routes.

How Advanced IFTA Helps

ELD Mileage Integration, GPS-Based Reporting, State Mileage Reporting, Mileage Calculator, Adjustment Tracking, Exception Reporting, Audit Readiness Monitoring, and Historical Mileage Reporting.

Recommended Actions

1. Review mileage reports monthly.
2. Verify ELD imports regularly.
3. Investigate Missing Mileage Exceptions immediately.
4. Maintain GPS and dispatch records.
5. Document mileage adjustments.
6. Verify jurisdiction allocations.
7. Retain records for at least four years.

Tags

Audit Readiness, Mileage Reporting, IFTA Audit, ELD Integration, State Mileage, GPS Tracking,

Compliance, Documentation, Fleet Compliance, Advanced IFTA