

FACT SHEET

Pennsylvania Apportioned Vehicle Audit Program and Record Keeping Requirements

PURPOSE

Pennsylvania is a member of the International Registration Plan (IRP), which is an agreement providing for registration reciprocity among member jurisdictions in the United States and Canada. As a member of the Plan, Pennsylvania is required to administer the guidelines of the Plan. A registrant of an apportioned vehicle is required to uphold the registration regulations and requirements established by PennDOT, which includes IRP Plan guidelines.

Under the IRP Plan, Pennsylvania is required to audit 3% of its annually renewed fleets. The audit is to ensure appropriate fees have been collected for each jurisdiction. This is accomplished by examining the actual distance reported at the time of registration to ensure it matches the actual distance recorded by the registrant. The purpose of the audit is to ensure appropriate fees have been collected for each jurisdiction. Therefore, it is the responsibility of each apportioned registrant to maintain vehicle log records that support the distance traveled for each vehicle for a period of five years.

Vehicle records are actual documents that prove distance traveled in each jurisdiction and include a summary of the total distance traveled. The vehicle records are used to prepare monthly, quarterly and annual summaries. The total distance recorded for each jurisdiction in the summary is used to report the distance traveled on the annual apportioned renewal application.

The five year record retention period is required for audit regardless of any other state or Federal record keeping requirements. Records not retained for the purpose of a PennDOT audit shall be subject to an audit assessment and additional penalties.

RECORDS

Trip records are actual documents that prove distance traveled in each jurisdiction and include a summary of the total distance traveled. The vehicle records are used to prepare monthly, quarterly and annual summaries. The total distance recorded for each jurisdiction in the summary is used to report the distance traveled on the annual apportioned renewal application.

A record must be completed for each vehicle movement and must contain the following information:

1. Trip beginning and ending date pertaining to the records;
2. Trip origin and destination;
3. Route of travel;
4. Total distance of trip (all movement including loaded, empty, deadhead and/or bobtail miles);
5. Distance traveled in each jurisdiction;
6. Unit Number or Vehicle Identification Number;
7. Beginning and ending reading from the odometer, engine control module (ECM) or any similar device;
8. Vehicle fleet number;
9. Registrant's name;



10. Trailer number; and,
11. Driver's signature and/or name.

If records are produced wholly or partly by a vehicle-tracking system, which may include a global positioning system (GPS), they must contain:

1. Original GPS or other location data for the vehicle to which the records pertain;
2. Date and time of each GPS or other system reading;
3. Location of each GPS or other system reading;
4. Beginning and ending reading from the odometer, engine control module (ECM), or any similar device for the period pertaining to the records;
5. Calculated distance between each GPS or other system reading; and,
6. Route of the vehicle's travel.

Below is an example of a suggested method to format mileage. This is not the only way to format mileage; however, all records must contain all necessary information regardless of how it is formatted. The data must be accessible by PennDOT for auditing purposes otherwise it shall be declared unauditable and assessed accordingly.

Power Unit Vehicle Identification Number or Unit Number			Odometer Reading		ARP Account #	Fuel Type	Registrant Name	Driver's Name
Trip Date	Routes of Travel	Jurisdiction Name	Odometer Beginning	Odometer Ending	Jurisdiction Miles	Trip Origin	Trip Destination	Notes
					Total Distance	Driver's Signature & Date		

- A record must be completed for each vehicle movement. All distance must be recorded by jurisdiction including Pennsylvania. A record must be an original that is accurate and legible.
- All travel data must be contained in each record.
- All mileage distances should be recorded from an odometer, hubometer, state map or household goods guide unless the records are printed from an electronic tracking device.

All recorded devices should be compiled in a monthly and quarterly summary. The summaries should be defined by total distance traveled in each jurisdiction by vehicles operated in the fleet. The quarterly summaries should be compiled throughout the annual reporting period of July 1 through June 30.

DO NOT DISCARD DAILY TRIP RECORDS. A registrant must have them to support the summaries. PennDOT and IRP auditing, records and summaries must be maintained for a period of five years regardless of other State or Federal record keeping requirements. If these records are not made available, the audit results may be declared as unauditable and assessed accordingly.

Quarterly Summary Example

Quarterly Summary					
Name		ARP Account #	Eq. #	Reg. Yr.	Trailer #
John Q. Public		99999-02	17-B	20XX	1977401
Jurisdictions					
	PA	OH	NJ	NY	Number of Trips
July	1,453	421	298	211	19
August	1,917	501	319	231	26
September	1,882	451	307	322	21
<div> <div>5,252</div> <div>1,373</div> <div>924</div> <div>764</div> </div>					
<div>Signature & Date</div> <div>John Q. Public</div> <div>10/1/20XX</div>					

AUDIT PROCESS

Under the IRP, apportioned registrants are subject to an audit of the distance traveled. This audit is conducted by Commonwealth employees or authorized representatives. When a registrant is selected for audit, the following steps will occur:

1. The registrant will be notified in writing by PennDOT that they've been selected for an audit. The notification letter will be sent 30 days prior to the start date of the audit. Once the registrant is notified by PennDOT that they were selected for an audit, they will receive an audit checklist from the auditor to ensure the registrant has the information needed for the audit.
2. When the registrant contacts the auditor, the auditor will ask some preliminary questions (telephone questionnaire) concerning the records of the carrier.
3. If the registrant has adequate records, an audit will be scheduled. This may be done at the registrant's business, home, or the auditor may request that the records be sent to the auditor.
4. If the records are kept but not summarized in an appropriate format, the registrant will be given 30 days to do so.
5. There are reasons that a registrant's records cannot be audited or are considered "unauditable". The following are examples:
 - a. The registrant has incomplete records;
 - b. The registrant has no records;
 - c. Records were not available at the time of the audit or maintained outside of the Commonwealth;
 - d. The registrant's records were not prepared using source documents; or,
 - e. The registrant did not have source documents.

Any registrant who is determined to be unauditable will be subject to an assessment fee for each unauditable audit. The registrant will be assessed 20% of the apportioned fees paid for the registration of its fleet for the first offense, an assessment fee of 50% of the apportioned fees will be imposed for a second offense, and 100% of the apportioned fees will be imposed for the third offense.

Once the audit has taken place, the results will be sent to PennDOT. PennDOT will process the audit and distribute copies to the registrant and any appropriate IRP jurisdiction. As a result of the audit, several outcomes can occur:

1. Records match the application submitted, thus no further action is taken;
2. Records do not match the application submitted and as a result:
 - a. Money is due or refunded by Pennsylvania; and/or
 - b. Money is due or refunded by other IRP jurisdictions.

If additional fees are due to Pennsylvania, the carrier has 30 days in which to make payment. If at that time payment is not received, an additional 5% assessment fee will be imposed. In addition, if the audit assessment is not paid within 90 days, the case will be forwarded to the Office of Attorney General for collection and apportioned privileges will be revoked.

If additional fees are due other jurisdictions and payment is not made, the registrant's apportioned registration for other IRP jurisdictions will be denied and fines from these jurisdictions will be imposed on the registrant as he enters these jurisdictions.

For further information concerning Pennsylvania's Apportioned Registration Audit Program, please contact the Commercial Registration Section at (717) 346-0608 or visit one of the following websites:

Pennsylvania Department of Transportation: www.pa.gov/dmv
International Registration Plan (IRP): www.irponline.org