



# **International Registration Plan, Inc.**

## **Peer Review Compliance Guide**

### **Guidelines for Conducting Peer Reviews of Member Jurisdictions' IRP Administration and Audit Operations**

**Version 2.0**

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## PROGRAM INTRODUCTION

### General Information

Peer reviews are conducted by members of the Peer Review Committee (PRC) to ensure compliance with all provisions of the International Registration Plan (IRP). The peer review process also lends to the sharing of ideas between the jurisdictions and helps identify areas within the International Registration Plan (Plan) and Audit Procedures Manual (Manual) where further clarification is needed.

The Peer Review Compliance Guide (Guide) assists in conducting peer reviews of IRP jurisdictions. The Guide provides direction for the review of the two components of the Plan – Administration and Audit.

[Section I](#) contains the procedures used during the review of a jurisdiction's IRP administration program followed by the specified Plan references. [Section II](#) contains the procedures used during the review of a jurisdiction's IRP audit program, followed by the Plan and Manual references. [Attachments](#) to the Guide illustrate the specific forms, worksheets, etc., available to the peer review team when performing and documenting the review.

Use of the Guide will ensure that all Member Jurisdictions are evaluated by the same criteria. The peer review team may be required to perform additional and/or alternate procedures in order to determine a jurisdiction's compliance. Remote reviews and on-site review procedures and timelines may differ to account for more time to review documents or the jurisdiction's system(s). Working papers will document the use of additional or alternative procedures. Evaluation criteria not applicable to a jurisdiction under review will be noted in the working papers.

### Compliance Dashboard Integration

The IRP Compliance Dashboard, accessible through the IRP Data Repository (IDR), serves as a supplemental tool in the Peer Review process.

**Pre-Review Planning:** The PRC will review the jurisdiction's Compliance Dashboard alert history, including monthly alerts, jurisdiction responses, and actions taken, to inform account selection and identify potential areas of compliance concern.

**Review Execution:**

Dashboard alerts related to the review period will be examined alongside traditional peer review sampling and review procedures to assess compliance with Plan requirements.

**Dashboard Data Scope:**

The PRC will review available Compliance Dashboard data for the five-year review period as well as current dashboard data beyond the review period. Current dashboard data (outside the five-year review period) will be reviewed for informational purposes only and may result in recommendations to the

jurisdiction but will not result in official peer review findings. Official peer review findings are limited to the established five-year review period.

### **Follow-Up Reviews:**

When conducting follow-up reviews, the PRC will utilize dashboard data to determine whether compliance issues identified in the initial peer review have been resolved or remain ongoing. Alert patterns following the initial review will be analyzed to assess corrective action effectiveness.

The Compliance Dashboard supplements traditional peer review procedures and does not replace detailed examination of jurisdiction records and processes.

## **Peer Review Schedule**

Member Jurisdictions are reviewed once within a five-year cycle. The review period begins with the earliest un-reviewed calendar year and ends with the most recently completed calendar year.

When a jurisdiction is found out of compliance with any section of the Plan and/or the Manual, they are required to participate in a follow-up review approximately one year from the date of the peer review. The purpose of the follow-up is to determine if areas of non-compliance have been corrected. The IRP, Inc. staff liaison and PRC will work with the jurisdiction during the one-year period to assist with achieving full compliance by the date of the follow-up review.

The peer review schedule is managed by the staff liaison and is approved annually by the IRP Board of Directors.

## **Preliminary Review**

Once the schedule of reviews has been approved by the IRP Board of Directors, the staff liaison assigns the PRC members to their respective reviews for the following year and notifies the jurisdictions to be reviewed of their placement on the schedule.

Within 90 days of the scheduled review, the staff liaison sends a letter to the jurisdiction's contact person identifying information that will be required prior to and during the review (attachments 1, 2 and 3). Required documents must be submitted to the IRP staff liaison at least 30 days before the initial scheduled review and any follow-up reviews. Failure to meet this deadline could result in non-compliance findings. The staff liaison ensures the review team has all information provided by the jurisdiction.

Prior to the review of any documents, the review team will sign a confidentiality statement regarding all registrant information included in the documents. The review team discusses the status of incoming documents from the jurisdiction and examines the information submitted by the jurisdiction under review. The review team contacts the jurisdiction, identifies any missing documents and reports any concerns with the document formats. If account/audit selections have been made, those lists are provided to the jurisdiction. If account/audit selections have not been

made, the review team will provide the jurisdiction with a date in which the selections will be sent. Information submitted for the review may require additional explanation.

The review team will research the jurisdiction's website and online information prior to the review.

Prior to the scheduled review, the review team will request missing documents from the jurisdiction, identify new or additional contacts, and discuss any preliminary concerns with the staff liaison (if necessary).

For on-site reviews, the staff liaison, along with IRP, Inc.'s travel agent, coordinates the team's travel and accommodations. For remote reviews, the staff liaison schedules the appropriate virtual meetings

## On-site Review

The staff liaison will coordinate the start and end time for the first day. The closing conference time will be coordinated by the staff liaison, the jurisdiction, and the review team travel schedules.

Reviews begin with an opening conference. Introductions are made, and the jurisdiction's staff and the review team discuss any areas of concern identified in the preliminary review. The review process is explained, and any questions are answered. Documents required shall be available to the team at this time unless previously sent.

The opening conference may be followed by a tour of the jurisdiction's IRP facilities, at which time the team may ask questions of the jurisdiction's IRP staff.

The administrative review consists of a selection of registrant accounts and an interview with the jurisdiction's IRP staff. The jurisdiction's administrative contact or qualified representative(s) shall be available to assist and/or answer questions. Potential areas of non-compliance will be discussed throughout.

The audit review consists of the examination of pre-selected registrant audit files and interviews with the IRP audit staff. An audit contact or qualified representative(s) shall be available to assist and/or answer questions. Potential areas of non-compliance will be discussed throughout.

As early as possible, the team and staff liaison begin preparing a preliminary report, which includes all findings of compliance/non-compliance, and confirms with the jurisdiction the time for the closing conference.

Copies of the preliminary report and supporting documentation are provided for all attendees at the closing conference. The team discusses the findings with the jurisdiction, which may include recommendations for the jurisdiction to consider. The jurisdiction's IRP staff is encouraged to ask questions.

## Remote Review

The review begins with an opening virtual meeting. Introductions are made and the jurisdiction's staff and the team discuss any areas of concern identified in the preliminary review. The review process is explained, questions are addressed, and any additional documentation is requested.

The administrative review consists of a selection of registrant accounts and an interview with the jurisdiction's IRP staff. The jurisdiction's administrative contact or qualified representative(s) shall be available to assist and/or answer questions. Potential areas of non-compliance will be discussed throughout.

The audit review consists of the examination of pre-selected registrant audit files and interviews with the IRP audit staff. An audit contact or qualified representative(s) shall be available to assist and/or answer questions. Potential areas of non-compliance will be discussed throughout.

As early as possible, the team and staff liaison begin preparing a preliminary report, which includes all findings of compliance/non-compliance, and confirms with the jurisdiction the time for the closing conference.

Copies of the preliminary report and supporting documentation are provided for all attendees at the closing conference. The team discusses the findings with the jurisdiction, which may include recommendations for the jurisdiction to consider. The jurisdiction's IRP staff is encouraged to ask questions.

## Follow-up Review

Following the completion of a review, the jurisdiction has 30 days to respond to the findings in writing. After 30 days, the preliminary report becomes final. The Final Report and jurisdiction's response are posted on the IRP, Inc. website and provided to the jurisdiction.

An action plan will be provided for any findings of non-compliance.

A jurisdiction found out of compliance with any area(s) of the Plan and/or Manual is subject to a follow-up review approximately one year after the review, as indicated in the action plan. This follow-up review is conducted with the PRC via virtual meeting.

The action plan indicates the date of the follow-up and documentation required to be submitted. The staff liaison provides the documentation to the PRC for review prior to the virtual meeting. All documentation will be reviewed by the PRC to determine compliance in those areas where the jurisdiction was found out of compliance.

After the follow-up virtual meeting, if the PRC determines the jurisdiction has not taken corrective action, the staff liaison shall inform the jurisdiction. Unless corrective action is taken

within the time frame specified by the PRC, the jurisdiction will be placed on the agenda of the next Dispute Resolution Committee (DRC) meeting. When less than 60 days remain until the next DRC meeting, the jurisdiction will be placed on the following year's agenda. The jurisdiction is encouraged to continue resolving any remaining areas of non-compliance and to submit documentation supporting those efforts prior to the specified deadline. The staff liaison shall notify the jurisdiction of the next DRC meeting.

If prior to the DRC meeting, the jurisdiction submits evidence demonstrating compliance, the PRC may reassess the information and make a recommendation of compliance to the DRC.

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## Jurisdiction Information

Jurisdiction:	
Review Period:	
Review Dates:	
Reviewer:	
Jurisdiction Contact(s):	

## Notes

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## SECTION I – ADMINISTRATIVE REVIEW PROCEDURES

### Selected Accounts

The Admin Reviewer(s) will select 10 New and 10 Renewed accounts from the provided list of new and renewed accounts. Selections will be made based on physical address, rounded/unrealistic distances and if needed, additional accounts may be selected by the review team.

Account #	Registrant Name	Reg Year	Type	Unrealistic Estimates Identified	Multiple Rounded Distances Identified	Data Repository Verified		Notes: Any Questionable Items for Inquiry
Account #	Registrant Name	Reg Year Est.	Type	Use of New Account Checklist	Verified Business - Residency Documents	Data Repository Verified	Google Search Location	Notes: Any Questionable Items for Inquiry

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## Admin Primary Review

Indicate noteworthy information in the Comments section and mark "In" or "Out" where applicable. Findings of non-compliance and sections in compliance but requiring additional explanation are to be documented in the Final Report.

Review Category	Task	Finding
<b>Questionnaire</b>	Review for any unique responses or inconsistencies with Plan requirements.	NA
	Documents to support verification of Plan requirements were provided.	NA
Comments:		
<b>Final Reports</b>	Review previous Final Reports to identify prior issues.	NA
Comments:		
<b>Article II, Definitions</b>	Review the jurisdiction's laws, instructions, application forms and manual(s) to ensure the information provided (if any) is consistent with the current Plan definition(s).	
Comments:		
<b>Article III, Section 305, Selection of Base Jurisdiction</b>	Review the jurisdiction's procedures for selection of Base Jurisdiction (Established Place of Business and Residency). Review the supporting documents for the accounts selected to ensure the requirements have been met (physical address is in the base jurisdiction, not a PO Box, a virtual address or 3rd party service provider).	
	Review accounts that have the same address to ensure the registrants meet the requirements.	
Comments:		
<b>Article III, Section 315, Application Process</b>	Review the application documents to ensure all information elements required by the Plan are indicated. Review the application forms, instruction documents and published information to ensure the correct Reporting Period is requested.	
	Verify estimated distance corresponds to the applicable Average Per-Vehicle Distance.	
Comments:		
<b>Article III, Section 320, Average Per-Vehicle Distance (APVD)</b>	Review the jurisdiction's procedures to determine the process for verifying eligibility to use APVD.	
	Verify the jurisdiction's APVD chart is updated annually by March 31.	
Comments:		
<b>Article III, Section 325, Variance of Registered Weights</b>	Verify that the jurisdiction reviews weight variances that differ by more than 10% between Member Jurisdictions (for weights at 80,000 or less).	
Comments:		
<b>Article IV, Section 410, No Minimum Registration Fee</b>	Verify there are no minimum fees except base jurisdiction statutory fees.	
Comments:		

Review Category	Task	Finding
<b>Article IV, Section 420, New Fleets</b>	Review the jurisdiction's procedures and IRP Data Repository (IDR) for ensuring the reporting of actual distance when a new Fleet is composed entirely or primarily of vehicles over which the applicant exercised control during the Reporting Period.	
Comments:		
<b>Article IV, Section 430, Fleet Consolidation</b>	Review the jurisdiction's procedures and IDR for fleet consolidations and ensure they comply with the provisions of Section 420. Ensure that the actual distances from all vehicles in the resulting fleet are used in determining the apportionable fees.	
Comments:		
<b>Article IV, Section 435, Refunds and Credits</b>	Review the jurisdiction's procedures for added/deleted vehicles (vehicle transfer) supplemental transactions. Ensure the apportionable fees for the remainder of the registration are available for transfer to a replacement vehicle or subject to the law of the jurisdiction, may be credited or refunded to the registrant.	
Comments:		
<b>Article IV, Section 440, Credit for Replacement Vehicles</b>	Ensure that the jurisdiction calculates credits in accordance with the laws of the affected jurisdictions.	
Comments:		
<b>Article IV, Section 445, Foreign Exchange</b>	If the jurisdiction uses the exchange rate for transmittal of U.S./Canadian funds, verify the jurisdictions procedures to ensure the proper rate is updated monthly.	
	If the jurisdiction is billing in the other member jurisdiction's units of currency, visually examine five U.S. applications processed in different months listing Canadian jurisdictions or five Canadian applications listing U.S. jurisdictions for verification that fees are being billed in the appropriate dollars and that fees are being properly deposited into two separate bank accounts.	
Comments:		
<b>Article V, Section 505, Cancellation of Registration</b>	Verify the jurisdiction's procedures to cancel, suspend or revoke apportioned registration if the registration was granted erroneously, or if the Registrant fails to pay any apportionable fees.	
Comments:		
<b>Article V, Section 530, Unladen Vehicle Registration (Hunter's Permits)</b>	Review the jurisdiction's Unladen Weight Permit. Ensure the weight is clearly limited to unladen weight, that the jurisdiction honors those issued by other IRP jurisdictions and that any qualifying carrier can obtain the permit.	
Comments:		
<b>Article VI, Section 600, Credentials for Apportioned Registration</b>	Visually inspect an apportioned license plate to ensure it displays "apportioned," "APP" or "PRP" and the jurisdiction name.	
	Verify the jurisdiction's procedures to ensure apportioned credentials are not issued until the registrant has paid all apportionable fees due or past due.	
	Ensure enforcement can accept other jurisdiction's electronic credentials	
Comments:		

Review Category	Task	Finding
<b>Article VI, Section 601, Uploading Data to the Repository</b>	Verify the jurisdiction has met the requirements for the IDR.	
Comments:		
<b>Article VI, Section 605, Display of Registration Credentials</b>	Verify the jurisdiction's procedures for the display of registration renewal credentials. Ensure that registrants are allowed to display both the new base plate and Cab Card upon issuance and instructed to carry the previously issued Cab Card until the new registration year begins.	
Comments:		
<b>Article VI, Section 610, Contents of the Cab Card</b>	Obtain a registration cab card (hardcopy and/or electronic) and verify it displays: <ul style="list-style-type: none"> <li>• All IRP member jurisdictions</li> <li>• The weight or other qualifying information for which the vehicle is registered according to the application (pounds for U.S. jurisdictions, kilograms for Canadian jurisdictions, and axles for Quebec).</li> <li>• The date the vehicle was registered, date of issuance or effective date of registration</li> <li>• The Expiration date of the cab card and enforcement date if a grace period applies</li> <li>• The Vehicle model year, make &amp; VIN</li> <li>• The Plate number</li> <li>• The Equipment number</li> <li>• The Registrant name and address</li> <li>• The Account number</li> </ul>	
Comments:		
<b>Article VI, Section 620, Temporary Evidence of Apportioned Registration</b>	If the jurisdiction issues temporary evidence of apportioned registration pending the issuance of Credentials, verify: <ul style="list-style-type: none"> <li>• The temporary evidence identifies all member jurisdictions and the vehicle weight or axles for Quebec.</li> <li>• The temporary evidence specifies the effective date and has an expiration date that is not later than 60 days following the effective date.</li> <li>• The jurisdiction recognizes temporary evidence of apportioned registration issued by other member jurisdictions.</li> </ul> If the jurisdiction allows registrants to issue their own temporary evidence of apportioned registration prior to payment of all fees due, verify the jurisdiction's procedures for ensuring the apportionable fees are collected in a timely manner.	
Comments:		
<b>Article VIII, Motor Bus Apportionment, Section 805, Determination of Distance</b>	Obtain procedures for bus registration in the jurisdiction's laws, instructions or information manual to ensure both options for determination of distance are offered.	
Comments:		

Review Category	Task	Finding
<b>Article X, Section 1050, Netting of Audit Adjustments</b>	Verify the jurisdiction has procedures in place to collect and refund audit adjustments.	
	Verify the jurisdiction collects or refunds only the net amount from the Registrant in a single payment.	
	Verify that the collection of any underpayment is transmitted within 30 days following the transmittal period during which such payment was received.	
Comments:		
<b>Article X, Section 1060, Audit Transmittals</b>	From the audit accounts provided by the peer review auditor, verify the reports include the total of adjusted fees were transmitted to the IDR regardless of any collection/refund thresholds.	
Comments:		
<b>Article XII, Section 1205, Fee Changes (verified by IRP, Inc staff)</b>	Determine if the jurisdiction had a fee change within the review period and that the jurisdiction notified IRP, Inc of the fee change in the appropriate format as approved by the IRP, Inc Board of Directors.	
	Verify the jurisdiction implemented other jurisdictions fee changes and collected proper fees due by the effective date. If the jurisdiction failed to implement a fee change by the effective date, verify the jurisdiction performed the appropriate re-bill and/or credit adjustment caused by the time delay.	
Comments:		
<b>Article XII, Section 1210, Timely Collection of Apportionable Fees</b>	Verify the jurisdiction has procedures for suspending the registration or temporary evidence of apportioned registration of a registrant that has failed to pay all apportionable fees due within 90 calendar days of issuance.	
Comments:		
<b>Article XII, Section 1215, Fee Transmittals</b>	Review the accounts selected to ensure the jurisdiction transmitted the funds within 30 days of the close of its transmittal period.	
	Verify the jurisdiction is in good standing and all fees and information are being transmitted to the IDR within the appropriate time frame. (Verified by IRP, Inc. staff)	
Comments:		
<b>Article XII, Section 1220, Annual Report</b>	Verify the annual report was submitted timely (verified by IRP, Inc staff).	
Comments:		
<b>Article XII, Section 1225, Fee Test (Verified by IRP, Inc. staff)</b>	Verify the jurisdiction completed the annual Fee Test and provided the results to the Repository accurately and timely. Ensure that any calculation discrepancies have been corrected or addressed.	
Comments:		

*Note recommendations or follow-up questions.*

## SECTION II – AUDIT REVIEW PROCEDURES

### Audit Matrix

**Jurisdiction:**

*\*Enter jurisdiction spelled out for matrix to calculate from annual reports*

**Review Date:**

**Review**

**Period:**

### Appendix A International Registration Plan Compliance with Section 1025, Frequency of Audits

*The base jurisdiction shall perform a number of audits equivalent to at least an average of 3% of the number of IRP fleets renewed for each year of the peer review period.*

*One audit will reflect the records examined for one fleet for the respective preceding year. Three record reviews will be equivalent to one audit.*

1	2	3	4	5	6	7	8
Previous Calendar Year	Renewed Fleets	Calendar Year	Reported Audited Fleets	Verified Audited Fleets	% Audited Per Calendar Year	Required Audits Per Calendar Year	Record Reviews
Annual Report	Annual Report	Annual Report	Annual Report	Schedule of Completed Audits	Col 5 / Col 2	Col 2 * 3%	
2016		2017				0	
2017		2018				0	
2018		2019				0	
2019		2020				0	
2020		2021				0	
<b>Totals</b>			0	0		0	

Excess / (Deficit)

0

0

Max  
RR  
credit  
allow  
ed

Summary:

Verified Audited  
Fleets Record  
Reviews

0

0

Audited Fleets

0

Explanation:

New operations - All average per-Vehicle distance - are not subject to audit; therefore, only renewed fleets can be audited; the renewed fleets for one year determine the 3% requirement for the following year (i.e., year 1 renewed fleets x 3% = year 2 audit requirement).

Note: The Annual Report of Audit Activity is due by March 1st of each year and is titled for the year it is filed (i.e., 2012 Report is due by March 1, 2012; however, it reflects the jurisdiction's 2011 data).

Columns 1 & 3 reference the years being reported; therefore, the data will be found on the following year's Report Form (i.e., 2011 renewed fleets and audits will be reflected on the 2012 Annual Report).

**For column 8 Record Reviews, the total calculation is set to total the number of reviews conducted annually and divide that number by 3 to derive the equivalent number of audits.**

Completing the Matrix:

- 1) Enter the initial year of the review period in column 3 (the balance will populate automatically, as will column 1).
- 2) For the year in (1), look at the annual report from the successive year and pull the number of renewed fleets (2) detailed on that form; the renewals will reflect the year in (1) - DO NOT PULL THE REPORTED AUDITS (4) FROM THAT FORM.
- 3) From next year's report (1), you will pull the reported audits to finish the first line (4) and the renewed fleets (2) for the next line. Continue in this fashion until the matrix is completed. NOTE: Since the audit review only goes through the most recently completed calendar year, for those reviews conducted prior to July each year, you will generally have to rely on the list of completed audits provided by the jurisdiction for the final year. Considering that data has not yet been reported, your entry will be limited to the verified column (5).
- 4) Enter the verified audited fleets (5) after you have reviewed the jurisdiction's completed audit list for the review period.

## Audit Primary Review

**Jurisdiction:**

**Peer Review Date:**

**Peer Review Period:**

### AUDITORS, AUDITING STANDARDS & RECORD REVIEWS

Cite		Comments
	<b>AUDITOR QUALIFICATIONS AND RESPONSIBILITIES</b>	
<b>301(a)</b>	Jurisdiction auditors meet the qualifications of the jurisdiction's personnel guidelines.	
<b>301(b)</b>	Internal and/or external training opportunities are provided to the audit staff.	
<b>302(a)</b>	All licensees and member jurisdictions are given equal consideration; no preferential treatment is given.	
<b>302(b)</b>	Auditors conduct themselves in a manner which promotes cooperation and good relations.	
	<b>GENERAL AUDITING STANDARDS</b>	
<b>201</b>	Auditors exercise due professional care and have adequate technical training and proficiency.	
<b>203(a)</b>	Audits are adequately planned.	
<b>203b</b>	The audit function includes supervisory review, which is documented in the audit file.	
<b>204</b>	The auditor and organization must be free from personal, external and organizational impairments to independence. Auditors should not be involved with the processing of IRP applications.	
<b>1000(a)</b>	The base jurisdiction requires that registrants preserve the records for a period of three years after the close of the registration year. Such records shall be made available for audit.	
<b>1005(a)</b>	Review policies and procedures pertaining to the adequacy of the distance accounting system maintained by the registrant. Records 1) contain the kind of information needed and 2) substantially cover the fleet's operations.	
<b>1005(b)</b>	Records may be produced through any means and retained in any format or medium accessible by the base jurisdiction.	
<b>1010</b>	The base jurisdiction provides the registrant with information that supports what types of information constitutes adequate records	
<b>1015</b>	Inadequate records prompt the graduated assessment: 1st offense = 20% for all jurisdictions; 2nd = 50%; 3rd + = 100%.	
<b>1020(b)</b>	Audits are conducted on behalf of all member jurisdictions, and the base makes assessments and collections based on its audits.	
<b>1025</b>	Determine how audits are counted and verify other numbers on the annual audit report. Document if by fleet, account, etc.	

<b>1055</b>	The base jurisdiction provided pertinent information to the member jurisdictions concerning the registrant selected for audit.	
<b>1040</b> <b>1045</b>	Request and examine the jurisdiction's reexamination correspondence, if any. Verify that affected member jurisdictions were properly notified.	
<b>COMMUNICATIONS</b>		
<b>303(c)</b> <b>404(a)(ii)</b>	Auditors are able to make recommendations to a licensee.	
<b>303(b)</b> <b>404(c)</b>	Auditors are allowed to discuss any discrepancies with a licensee.	
<b>RECORDS REVIEWS (effective 07/01/2013)</b>		
<b>701</b>	Reflect no fee adjustments	
<b>702(a)(i)</b>	Comply with Articles 2 and 3 of the Manual	
<b>702(a)(ii)</b>	Documents the distance accounting system, items in source documents and source used to determine distances	
<b>702(a)(iii)</b>	Documents/assesses internal controls	
<b>702(a)(iv)</b>	Determines/documents adequacy of records, identifying specific deficiencies	
<b>702(a)(v)</b>	Results in a written report to the registrant citing specific deficiencies	
<b>702(a)(vi)</b>	Documents all contacts with the registrant	
<b>702(a)(vii)</b>	Retained in accordance with prevailing audit retention requirements	
<b>702</b>	If conducted by personnel who are processing applications, all other provisions of the Manual are met.	

<b>Jurisdiction:</b>		0	<b>Account Name</b>	
<b>Review Period:</b>		0	<b>Account #</b>	
<b>Reviewer:</b>			<b>Fleet #</b>	
			<b># Vehicles</b>	
			<b>Assess \$</b>	
			<b>Reg Year</b>	
# Findings	Cite	Plan/Manual Requirement	Y/N	Comments
		<b>Records: A=Adequate or IR=Inadequate</b>	<b>0</b>	
<b>0</b>	601(a)	A copy of the Audit Report is in the audit file.		
		<b>Audit Report contains at least the following:</b>		
		<b>Registrant Information</b>		
<b>0</b>	(i)	Name of Base Jurisdiction		
<b>0</b>	(ii)	Name of auditor(s)		
<b>0</b>	(iii)	Date issued		
<b>0</b>	(iv)	Name of Registrant		
<b>0</b>	(v)	Registrant's address		
<b>0</b>	(vi)	Registrant's phone number		
<b>0</b>	(vii)	Registrant's representative, if any		
<b>0</b>	(viii)	Account number		
<b>0</b>	(ix)	Fleet number		
<b>0</b>	(xi)	Registration year(s) audited		
<b>0</b>	(xii)	Reporting period		
<b>0</b>	(xiii)	Number of apportioned vehicles		
<b>0</b>	(xiv-xv)	Summary of Registrant's business operations noting any unusual trends or variances		
		<b>Evaluation of Internal Controls</b>		
<b>0</b>	(i)(1)	Note reliability of controls		
<b>0</b>	(i)(2)	Note strengths/weaknesses		
<b>0</b>	(i)(3)	Note any changes in accounting procedures during audit period		
		<b>Opening Conference</b>		
<b>0</b>	(i)	Provide the date and persons attending		

# Findings	Cite	Plan/Manual Requirement	Y/N	Comments
		<b>Sampling Methodology</b>		
0	(i)	Describe sampling methodology or reason for not sampling		
0	(ii)	Indicate sample periods and vehicles		
		<b>Distance Examination</b>		
0	(i)	Identify source documents used to determine distance		
0	(ii)	Identify elements reflected in the source documents		
0	(iii)	Describe audit procedures used to verify reported distance		
0	(iv)	Describe methodology used to allocate any unreported distance		
0	(v)	Note any discrepancies between summary and reported data		
0	(vi)	Identify any vehicles removed and assessed full fees		
0	(vii)	Evaluate adequacy of records		
		<b>Closing Conference &amp; Recommendations</b>		
0	(i)	Indicate date and persons attending		
0	(ii)	Document recommendations made to Registrant		
		<b>Summary</b>		
0	(i)	Narrative of procedures, findings and any other necessary info		
	601(b)	<b>Billing Summary</b>		
0	(i)	Reported distance traveled, percentage and fees by Jurisdiction.		
0	(ii)	Audited distance traveled, percentage and fees by Jurisdiction.		
0	(iii)	Change in percentages per Jurisdiction		
0	(iv)	Net fees due by Jurisdiction		
0	(v)	Net fees owed by or due to the Registrant		

# Findings	Cite	Plan/Manual Requirement	Y/N	Comments
0	1040(a) 1055 1065(a)	Upon completion of the audit, ensure that the Registrant and the Jurisdictions were provided with a copy of the audit report, and afforded the specified review period – AT LEAST 30 days for the Registrant and 45-days for the Jurisdictions. Ensure the file includes evidence that timely notification was given to the affected Jurisdictions.		
0	401(a)	Ensure the Registrant was contacted in writing at least 30 days prior to audit. Through contacts, Registrant was advised of 1) year(s) to be audited, 2) reporting period, 3) type of records to be audited and 4) proposed start date.		
0	401(b)	All audit communication (written and oral) is documented in the audit file.		
0	401(c)	If notification requirements were waived, documentation is in the audit file.		
0	402	An opening conference was held with the Registrant, and the date, participants and details are documented in the audit file. If no opening conference was held, the reason is documented in the audit file.		
0	403	The auditor requested records to support the apportioned registration. The audit file documents all requests.		
0	404	The audit file documents the exit conference and includes an overview of the process, participants, right of appeal and recommendations for improvements. If no exit conference was held, the reason why is documented in the audit file.		
0	501(b)	Any findings of non-compliance from previous audits are documented in the audit file		
0	501(c)	The auditor identified and documented the population of vehicles in the registration year and in the reporting period and used such to select sample vehicles		

# Findings	Cite	Plan/Manual Requirement	Y/N	Comments
0	501(d)	The auditor analyzed the application, summarized the application information, noted any unusual trends/variances and drew conclusions, which are documented in the file		
0	501(e)	Sample vehicles are representative of the Registrant's operations		
0	202(a) 502(a)(b)	The auditor studied, evaluated and documented the Registrant's reporting and accounting systems and evaluated/tested the internal controls. Any changes and weaknesses are documented in the audit file and communicated to the Registrant.		
0	502(b)	The file contains sample exhibits of the records examined		
0	202(b) 502(c)(d)	Auditor conducted a walk-through test of the Registrant's distance accounting system to ensure internal controls are functioning as described.		
0	503(a)	The auditor reviewed source documents for no less than three representative months within the appropriate mileage reporting period. The auditor discussed the sample with the Registrant.		
0	503(b)(d)	When projecting recurring errors, the auditor determined if the summary distance or the application distance should be used in projecting these errors. The auditor documented, in the audit file, his or her conclusions regarding the adequacy of the summary or application distance for the purpose of error projection.		

# Findings	Cite	Plan/Manual Requirement	Y/N	Comments
0	503(c)	If the auditor was unable to determine a method of assigning a portion of the unreported distance traveled, the distance was prorated based on the audited distance in each Member Jurisdiction.		
0	202(c)	Auditor's conclusions were reasonable and based on sufficient evidence.		
0	203(b)	The audit file reflects supervisory review/approval		
0	205	An audit program was utilized and any deviations from prescribed procedures are documented in the audit file and approved by audit supervisor.		
0	206(a)	Working papers support the findings and recommendations in the audit report and are sufficiently detailed so a knowledgeable reader can understand them without extensive oral explanations from the auditor.		
0	206(b)	Working papers provide the principal support for the audit and document the audit procedures performed, and conclusions reached.		
0	302(a)	The audit was conducted without bias toward the Registrant or any Member Jurisdiction		
0	504(a)	For new fleets, if application was correctly based on APVD, that distance was not subject to audit.		
0	504(b)	If the auditor found actual distances where APVD distances were reported, the distance was appropriately converted to actual distance and fees corrected.		
0	504(c)	If actual distances were found and not reported, fees were calculated for the member jurisdictions.		
0	504(d)	If actual distances were not found but reported, incorrectly reported actual distances were removed		

# Findings	Cite	Plan/Manual Requirement	Y/N	Comments
0	504(e)	If non-qualified vehicles are found, non-qualified distances removed, and distance percentages adjusted. Full (100%) fees calculated for non-qualified vehicle's jurisdiction and non-qualified vehicle fees included in transmittal.		
0	1015	If the records were inadequate, an inadequate records assessment was issued at the required percentage		
0	1050(c)	Underpayments were collected and transmitted within 30 days following the transmittal period in which the payment was received; if uncollectable, any credits due or partial payments were distributed on a pro-rata basis		
0	1060	Fees adjusted pursuant to audit were transmitted in the form of an appendix to the required periodic transmittals and include the required information.		

## ATTACHMENTS

### Jurisdiction: IRP Peer Review Preliminary Review Questionnaire

Please return the completed questionnaire to Lacie Morrow via email [lmorrow@irpinc.org](mailto:lmorrow@irpinc.org) no later than 60 days prior to your upcoming peer review.

#### GENERAL ADMINISTRATIVE INFORMATION

X	Please check all other motor carrier functions performed in conjunction with the IRP section:
	IFTA (International Fuel Tax Agreement)
	UCR (Unified Carrier Registration)
	OS/OW Permits
	Intrastate Registration
	PRISM/ITD
	Other:

Are IRP registrations processed in a single location or multiple locations?	
	Single Location
	Multiple Locations
	•How many Full Service (define/contractor)
	•How many Limited Service (define/contractor)

How many employees regularly process IRP transactions?	
	Number of administrative employees
	Number of full-time equivalents

Does your jurisdiction offer online IRP registration?	
	Yes - Types of transactions available:
	No, but anticipate implementing by (date):
	No, do not anticipate implementing

<b>Do you have any registrants or other agencies approved to issue temporary operating authority (TOAs)?</b>	
	Yes - Explain the internal procedures in place to ensure the required registration fees are collected:
	No

<b>What programming system is used for processing IRP registrations?</b>	
	In-House
	Vendor (name):
	Other (explain):

<b>Can your registration system be accessed remotely by the Peer Review Team?</b>	
	Yes
	No
	Comment:

<b>Explain the availability of motor carrier account records (i.e., timeframe and content)</b>	

<b>Can the use of Microsoft Teams or other types of media be used as part of the peer review process to verify jurisdiction system data?</b>	
	Yes
	No
	Comment

Check the appropriate registration schedule.			
	Fixed Registration - Expiration month:		
	Grace period begin/end date:		
Staggered Registration			
	Monthly		
	Quarterly		
	Other:		
	Comment:		

**PEER REVIEW INFORMATION**

Explain any inconsistencies discovered in the previous year's IRP fee calculation test:	
Were the jurisdictions in question contacted?	
Were the discrepancies corrected?	

Has your jurisdiction had a fee change since the last peer review?	
	Yes, date of notification to IRP, Inc.:
	No

Indicate your transmittal period		
	Monthly	
	Weekly	
	Daily	
	Other	Explain:

Are IRP registration fees disbursed by another office/agency within your jurisdiction?		
	Yes	Office/Agency Name:
	No	
Explain the process:		

Which method is used to calculate Canadian fees?	
<input type="checkbox"/>	Determined by the exchange rate set each month in accordance with the U.S. Federal Reserve
<input type="checkbox"/>	Bill registrants for travel in U.S. in U.S. dollars and in Canada in Canadian dollars
If using the exchange rate to calculate Canadian fees, indicate the name and contact information of the individual who receives the Canadian rate of exchange:	

Name:		Contact Information:	
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The Plan is a cooperative agreement, in which membership entails the fulfillment of certain duties. Since the last peer review, has your jurisdiction been approached by another jurisdiction requiring assistance in collecting delinquent registration fees?	
<input type="checkbox"/>	Yes - Explain:
<input type="checkbox"/>	No

Does your jurisdiction ensure calculation of fees for an entire month regardless of the registration date?	
<input type="checkbox"/>	Yes
<input type="checkbox"/>	No

For registrants traveling to Quebec, does the IRP cab card indicate the total number of axles in the vehicle's configuration (e.g. truck/trailer, tractor/trailer or semi-trailer)?	
<input type="checkbox"/>	Yes
<input type="checkbox"/>	No, power unit only
<input type="checkbox"/>	No, cab card does not reflect the number of axles

For vehicles based in other jurisdictions and with appropriate operating authority for your jurisdiction, do you allow inter and intra jurisdiction movement?	
<input type="checkbox"/>	Yes
<input type="checkbox"/>	No - Explain:

Does your jurisdiction permit refunds and/or credits?			
<input type="checkbox"/>	Yes Refunds	Types:	
<input type="checkbox"/>	No Refunds		
<input type="checkbox"/>	Yes Credits	Types:	
<input type="checkbox"/>	No Credits		

Explain the calculation method used to create your jurisdiction's Average Per-Vehicle Distance (APVD)
---

chart:	
How often is the chart updated?	

Are the names of both the lessee and lessor required on the application forms when the carrier is the registrant of the owner-operator's vehicle?	
	Yes
	No

Is your jurisdiction's IRP section responsible for issuing Unladen Vehicle Registration - Hunter's Permits?	
	Yes
	No - agency name
Does your jurisdiction honor Unladen Vehicle Registration - Hunter's Permits from other jurisdictions?	
	Yes
	No

Does your jurisdiction register any rental fleets?	
	Yes
	No
What department or agency handles the allocation of rental passenger cars/rental trailers and utility trailers? If handled by a dept. other than the IRP section, can a copy of the yearly revenue reports and allocation process be provided to the Review Team?	
•Rental Dept/Agency Name:	
•Rental Trailers Dept/Agency Name:	
•Utility Trailers Dept/Agency Name:	

Does your jurisdiction register any fleets of one-way vehicles?	
	Yes
	No

Does your jurisdiction offer trip permits?	
	Yes
	No
If yes, are trip permits issued by the IRP staff in your jurisdiction, another department, or a permitting service?	
	IRP Staff
	Department Name:
	Permitting Service
	Other:

Are audit adjustments netted pursuant to Article X, Section 1050 of the Plan and submitted through the IRP Data Repository in accordance with Section 1060?	
	Yes
	No - Explain:

Identify the department and contact person(s) responsible for the following:	
•Data Repository administrator:	
•Preparing audit transmittals:	
•Audit refunds and billings:	
•Reviewing audit transmittals or incoming audits:	
•Uploading audit reports to the Audit Exchange:	

Are the registrant and audit files for the peer review period available for the Peer Review Team in electronic format?	
	Yes
	No - explain how the information can be accessed:

Please check the information available for the accounts	
	Applications (Schedules A, B, C, G, etc.)
	Supplements
	Invoices
	Other (explain):

**General Audit Information**

Are audits conducted by your jurisdiction staff or hired out to another entity?	
	Conducted by jurisdiction staff - department/agency name:
	Hired out - Name of entity and date of contract:

•How many auditors regularly audit IRP accounts? (Answer only if jurisdictional personnel conduct audits)	
	Number of auditors
	Number of full-time equivalents

•Are audits conducted for IRP and IFTA separately or combined?	
	Separately
	Combined

•How are the audit files (including work papers) maintained?	
	Paper copies
	Electronically
	Combined

•Please check all programs included in the audit files:	
	IRP
	IFTA
	Sales Tax
	Fuel Tax
	Other:

•Does your jurisdiction require a minimum mileage difference before adjusting it through the audit? If so, please explain:	

•Does your jurisdiction require a minimum percentage change per jurisdiction, or in total, before processing audit adjustments (i.e., 5% per jurisdiction, 2% overall, etc.)?	
If yes, please explain:	

•Does your jurisdiction require a minimum fee adjustment before processing and/or transmitting the audit results? If yes, please define at what level (i.e., \$1 per jurisdiction, \$5 net and/or any jurisdiction, etc.):	

•Are all audits uploaded to the Audit Exchange and the Data Repository regardless of adjustments/thresholds?	
	Yes
	No - Explain:

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## Documentation Checklist: Onsite and Remote Reviews

<b>Jurisdiction:</b>	<b>Review Date:</b>	<b>Review Period:</b>
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The following requests must be in PDF or another electronic format:

<b>p</b>	<b>IRP Administrative Requests</b>	<b>Due Date</b>	<b>Received</b>
	Completed Preliminary Review Questionnaire		
	Copy of (or link to) most current motor carrier manual		
	Sample IRP registration application forms		
	APVD charts for applicable review period		
	Sample cab card reflecting all 59 IRP jurisdictions		
	Sample cab card for a household goods carrier with lessee/lessor		
	Sample IRP temporary registration		
	Copy of IRP enacting legislation and IRP fee legislation		
	IRP organization chart (including management and IRP staff)		
	IRP revocation and suspension procedures		
	Sample revenue reports filed by rental car agencies (if applicable)		
	Sample Unladen Vehicle Permit - Hunter's Permit		
	Scanned copy of current apportioned license plate(s)		

The following lists must be in Excel format and **reflect the most current accounts**. If unable to format in Excel or if any of the lists are not applicable to your jurisdiction, contact the Peer Review Coordinator to discuss.

The PRC will select a sample of accounts from the lists for review. The complete information (all related transaction documents) that support verification of the Plan requirements for the selected accounts should be in PDF or other electronic format.

<b>p</b>	<b>IRP Administrative Lists</b>	<b>Due Date</b>	<b>Received</b>
	List of new accounts with business addresses (account #, name, address)		
	List of renewed accounts with business addresses (account #, name, address)		
	List of rental fleets		
	List of one-way fleets		
	List of household goods fleets		
	List of rental car fleets that have chosen to allocate		
	List of service providers (3rd-party licensing agents) with physical addresses		
	List of restricted plates		
<b>p</b>	<b>IRP Audit Requests</b>	<b>Due Date</b>	<b>Received</b>
	IRP organization chart (including management and audit staff)		
	IRP audit program/procedures manual		
	IRP audit selection process		
	IRP audit billing/refund process		
	IRP audit appeal procedures (if not available in audit program manual)		
	Auditor qualifications/hiring guidelines		

	Copy of any formal policy relating to the conduct of joint audits		
	Copies of the Annual Report of Plan Activity reports for the review period		
<b>p</b>	<b>IRP Audit Lists</b>	<b>Due Date</b>	<b>Received</b>
	List of completed IRP audits conducted for the review period		

The list of completed audits must be in Excel format and:

- Be year specific
- Include sufficient information to reference the account (i.e., account #, registrant name, fleet, years audited, dollar amount, mileage, auditor, etc.)

Once the list is received, a sample of audits will be selected for review. The selection will be sent by e-mail. Each sample audit file must be complete. A complete file includes:

- The audit report/notification (both registrant and interjurisdictional)
- All workpapers/schedules
- The transmittal information, etc.

Simply stated, each file should include everything relative to the audit process, both pre-audit, field work and post audit. Each must be provided electronically (PDF preferred) and labeled in a manner that specifically identifies each file to the relative audit.

A virtual meeting between the jurisdiction audit contact, IRP staff liaison, and audit reviewer(s) will take place before the opening conference for the sole purpose of educating the reviewer(s) with your system and how the audit files will be organized.

## Worksheet for Compliance with Section 1025

**Jurisdiction:**

**Review Date:**

The jurisdiction of (1) has been found out of compliance with Article X, Section 1025, of the International Registration Plan (Plan). This determination resulted from a peer review conducted (2), for the calendar years (3) through (4).

In order to come into full compliance, the Peer Review Committee recommends that the jurisdiction of (1) audit (5)% of its applicable calendar year fleet registration bases, encompassing the period of January 1, (6) through (7) in the following manner:

1. (8) audits for calendar year (6) (3% of the number of fleets renewed during calendar year (9)).
2. (10) audits for calendar year (11) (3% of the number of fleets renewed during calendar year (12)).
3. (13) % of the number of fleets renewed during calendar year (14) (the fleet renewal number must be provided to the Peer Review Committee by January 15, (15), to determine the audit number).

All audits must be finalized (as defined by Article X, Section 1025, of the Plan by (7)). In order to measure compliance, (1) is required to submit monthly reports of audit activity, beginning October 1, (14), and ending (7).

In the event this issue remains out of compliance on (7), the issue will become a Class 1 dispute and placed on the agenda of the next Dispute Resolution Committee meeting, (16).

- (1) Name of jurisdiction reviewed.
- (2) Date of the peer review that identified the issue of noncompliance.
- (3) Calendar year of the first year in the review period.
- (4) Calendar year of the most recently completed calendar year
- (5) The total percentage of the audits required between (6) and (7).
- (6) The calendar year of the first year after (4).
- (7) The final day of the full month which precedes the 60-day cut-off before the DRC meeting date.  
Example: If the DRC meeting is held April 15, 2007, the final day would be January 31, 2007.
- (8) 3% of the renewed fleets, identified by (1) for (12).
- (9) The calendar year prior to (6).
- (10) 3% of the renewed fleets, identified by (1) for (12).
- (11) The calendar year following (6).
- (12) The calendar year prior to (11).
- (13) 3% of the renewed fleets, identified by (1) for (14), divided by 12 then multiplied by the number of months prior to (7), including the month that (7) ends.
- (14) The calendar year following (12).
- (15) The calendar year following (14).
- (16) The date of the appropriate DRC meeting, which allows the jurisdiction a sufficient amount of time to come into compliance. This distinction applies in one-year periods where multiple DRC meetings are held.

**Explanation:**

During the peer review, the jurisdiction is found out of compliance with Section 1025.

Compliance at the time of the follow-up will be based upon whether the jurisdiction completes 3% within the calendar year immediately following the last calendar year of the review.

If the jurisdiction did not audit 3% of the applicable registration base as required, the jurisdiction will be placed on the next agenda of the DRC meeting.

In order to be found in compliance (and removed from the agenda), the jurisdiction must complete the audits required, plus the prorated number of audits in the second calendar year following the last calendar year of the review (prorated to the number of months before the DRC meeting, less 90 days before the DRC meeting).

**Example:**

A peer review was completed March 20, 2007. The jurisdiction was found to be out of compliance with Section 1025. To be in compliance at the time of the follow-up, by December 31, 2007, the jurisdiction has to audit 3% of the number of renewed fleets registered in 2006.

If the jurisdiction did not complete the required 3% in calendar year 2007, they are out of compliance for follow-up review purposes and placed on the agenda of the next DRC meeting (to be held November 2008).

To be removed from the agenda, the jurisdiction needs to audit the required 3% plus the prorated number of audits calculated through July 31, 2008.

If a jurisdiction continues to be in non-compliance with Section 1025 during their follow-up review, the Peer Review Committee will develop an action plan to help the jurisdiction achieve compliance. In addition, the Peer Review Committee will instruct the jurisdiction to submit monthly reports until compliance has been achieved. The action plan will be presented to the Dispute Resolution Committee along with the Peer Review Committee's recommendations.

## Action Plan for Compliance

**Jurisdiction Reviewed:**

**Review Date:**

Follow-up Review Date:

Section:

Requirements for Compliance:

Documentation required to determine compliance:

Target Completion Date:

## Follow-Up Review Procedures

The purpose of the follow-up peer review procedures is to ensure that the jurisdiction found in material non-compliance with the Plan during their initial peer review has taken action to correct the areas out of compliance.

A jurisdiction that continues to be out of compliance with the findings of the initial peer review shall be brought before the Dispute Resolution Committee for further action.

For lists of accounts requested, if the jurisdiction is unable to send a list electronically, the jurisdiction must mail a list from which the peer review committee will select the requested number of accounts. The jurisdiction will be directed to submit the information within 15 days of the request.

**APPORTIONABLE VEHICLE:** Request a copy of internal procedures indicating that accounts are reviewed to ensure the vehicles reported actual distance in at least two jurisdictions and meet the definition of an Apportionable Vehicle. In addition, request copies of five for the current registration year.

**BASE JURISDICTION:** Request a copy of internal procedures for verifying requirements for selecting a Base Jurisdiction (Established Place of Business or Residency). Request a list of current accounts with physical addresses from which the committee will select five accounts to verify addresses within the Base Jurisdiction.

**BASE PLATE:** Request a copy of the jurisdiction's apportioned license plate to ensure the plate displays "apportioned" or "PRP" and the jurisdiction's name.

**REPORTING PERIOD:** Request copies of ten current accounts to confirm the reporting period is being used consistently.

**RESTRICTED PLATE:** Request a list of the jurisdiction's restricted plates to verify that the restricted plates reflect the criteria established in the definition of restricted plates.

**TOTAL DISTANCE:** Request five applications and corresponding invoices of Article III Applications for Apportioned Registration.

**(IRP 315)** Request a copy of the jurisdiction's procedures for verifying new and renewal applications. Request a copy of five renewal applications to ensure that actual distances are reasonable or the APVD is appropriately applied.

(IRP 320) Request a current list of new accounts utilizing APVD from which the committee will select ten accounts to verify. Request a copy of the jurisdiction's APVD chart.

(IRP 325) Request a copy of five applications with a 10 percent weight variance and/or the justifying documentation required by the jurisdiction.

(IRP 410) Request a copy of the jurisdiction's rules stating that no minimum vehicle fees are collected for apportionable vehicles except base jurisdiction application fees.

(IRP 420) Request a copy of ten applications for new fleets to verify the use of actual distance or

(IRP 430) Request a copy of the jurisdiction's internal procedures for checking distances on accounts where fleets have been combined.

(IRP 435, 440) Request a copy of the procedures allowing credits, refunds, and transfer of registration to a replacement vehicle. Request documentation from five accounts to ensure procedure is followed.

(IRP 445) Request a list of transmittals for months between the initial review and the follow-up review. The list should include each transmittal month, and the exchange rate used for that month.

(IRP 505) Request a copy of the jurisdiction's rule used to cancel, suspend, or revoke any apportioned registration.

(IRP 510) Request a copy of the jurisdiction's rules for allowing apportioned vehicles to be deemed fully registered for any type of movement or operation.

(IRP 530) Request a copy of the jurisdiction's Unladen Vehicle Registration -Hunter's Permits.

(IRP 600) Request a copy of the jurisdiction's apportioned license plate to ensure the plate displays "apportioned" or "PRP" and the jurisdiction's name.

(IRP 605) Request a copy of jurisdiction's policy concerning the where and when credentials can be displayed.

(IRP 610) Request samples of five cab cards to ensure the cab cards appropriately comply with the requirements under these sections. Verify the required items (9) on each cab card.

(IRP 620) Request a copy of the procedures used by the jurisdiction for the issuance of temporary evidence of registration.

(IRP 700, 710) Request a copy of the jurisdiction's procedures for registering the household goods carrier as lessee with the service representative's name on the application. Request five applications listing both the household goods carrier and the service representative.

(IRP 800, 805) Request a copy of the jurisdiction's policy allowing the apportionment of a motor bus. Request a copy of a completed application for a motor bus.

(IRP 905) Request a copy of the jurisdiction's procedures for the allocation of rental cars.

(IRP 910) Request a copy of the jurisdiction's procedures for the registration of utility trailers.

(IRP 915) Request a copy of the jurisdiction's procedures for the registration of one-way vehicles. Request five accounts of one-way vehicles to ensure the vehicles are registered according to this section.

(IRP 1000) Request a copy of the jurisdiction's procedures for informing registrants of their records retention periods.

(IRP 1005, 1010) Request a copy of the jurisdiction's procedures for verifying the registrant's distance accounting system.

(IRP 1015) If records are inadequate, ensure that the jurisdiction imposes an assessment described in Section 1015. Request a selection of audits that impose the 20/50/100 graduated assessment.

(IRP 1025) Request a copy of the jurisdiction's annual audit report for the previous year as well as the number of audits finalized in the current year.

(IRP 1030) Request a copy of the jurisdiction's policies for conducting joint audits.

(IRP 1035) Request a copy of the jurisdiction's policies regarding assessments, interest on assessments, refunds, credits, auditors per diem and travel expenses.

(IRP 1040, 1045) Request a copy of the jurisdiction's procedures for notifying affected jurisdictions of a reexamination, followed by the audit findings of the reexamination. Request copies of five such notifications.

(IRP 1050, 1060) Request a copy of the jurisdiction's procedures for collecting and refunding audit adjustments. Request five sample transmittal reports that include appendages of adjusted audit fees.

(IRP 1055) Request a copy of the jurisdiction's procedures for mailing an audit report to registrants and jurisdictions.

(IRP 1065) Request a copy of the jurisdiction's procedures for notifying affected jurisdictions of the results of an appeal. Request copies of five such notifications to jurisdictions.

(IRP1200) Request a copy of the jurisdiction's procedures for cooperating with and assisting jurisdictions with delinquent or outstanding fees.

(IRP 1205) Request the documentation indicating that the jurisdiction performed the appropriate re- bill and/or credit adjustment caused by the previous year's failure to implement a jurisdiction's fee change by the effective date.

(IRP 1210) Request a copy of the jurisdiction's procedures and letter of suspension notice for failure to pay Apportionable fees within allowed time frame.

(IRP 1220) Request a copy of the jurisdiction's current year annual audit report.

(IRP 1305) Obtain from IRP, Inc. a report of the jurisdiction's compliance with any decisions affecting the jurisdiction.

(APM 201) Request a copy of the jurisdiction's procedures for conducting effective, uniform audits.

(APM 202) Request a copy of the jurisdiction's procedures for conducting a proper examination of the registrant's reporting system and internal accounting controls. Request copies of five audits to determine adequate examinations were conducted.

(APM 204) Request a copy of the jurisdiction's procedures for ensuring auditor independence.

(APM 205) Request a copy of the jurisdiction's standardized audit program. Request copies of five audits to determine if the audit program was used consistently.

(APM 206) Request the working papers of five audits.

(APM 301) Request a copy of the jurisdiction's policies for hiring auditors.

(APM 302) Request a copy of the jurisdiction's procedures for auditor responsibilities.

(APM 401) Request a copy of the jurisdiction's procedures for notifying the registrant of an audit. Request five copies of such notifications.

(APM 402) Request a copy of the jurisdiction's procedures for conducting initial audit conferences.

(APM 403) Request a copy of the jurisdiction's procedures for requests for records. Request five copies of notifications to registrants for records.

(APM 404) Request a copy of the jurisdiction's procedures for conducting exit conferences. Request copies of five audits containing documentation of exit conferences held or documentation of the reasons why exit conferences were not held.

(APM 501) Request a copy of the jurisdiction's procedures for preliminary audit procedures.

(APM 502) Request a copy of the jurisdiction's procedures for the evaluation of internal controls.

(APM 503) Request a copy of the jurisdiction's sampling and extrapolation procedures. Request copies of five audits to determine if sampling and extrapolation procedures were documented.

(APM 601) Request copies of five audit reports. Review the reports to ensure the reports contain the information required in this section.

(APM 701, 702) Request a copy of the jurisdiction's procedures for performing Records Reviews. Request copies of five Records Reviews to determine if the jurisdiction is performing Records Reviews in accordance with APM 701 and APM 702.

## Guidelines for Conducting Limited Scope Review Peer Reviews

Under the International Registration Plan (Plan), each IRP jurisdiction's administrative and audit procedures are reviewed on a periodic basis to ensure their compliance with the Plan.

There have been instances outside of a regularly scheduled peer review where the repository has been notified about a specific jurisdiction that did not appear to be complying with the Plan, warranting investigation prior to the jurisdiction's next peer review.

With the support of the IRP, Inc. Board of Directors, the IRP Peer Review Committee has developed procedures for following up with notifications made to the repository.

Individuals or jurisdictions wishing to submit an issue to the repository about a specific jurisdiction shall submit evidence of non-compliance by the jurisdiction in question before the issue will be presented to the Peer Review Committee.

It is not the intent of the Peer Review Committee to arbitrarily examine jurisdictions for non-compliance outside of the regularly scheduled peer review program, but to acknowledge instances where reviewing a specific issue prior to a jurisdiction's next peer review would help to enforce uniformity among the IRP jurisdictions.

1. Issue Presented to Repository
2. Review by Peer Review Committee (via monthly virtual meeting)
3. Peer Review Decision to Address Issue:
  - If no, the issue is discarded and the jurisdiction that presented the issue is notified.
  - If yes:
    - Contact jurisdiction in question.
    - Explain the issue.
    - Request information pertaining to the issue, specifying the timeframes involved.
    - Peer Review Committee reviews information received (via monthly virtual meeting), and decides on presenting to the IRP, Inc. Board of Directors for approval of a limited scope peer review.
  - If no reply is received by the jurisdiction in question, present issue to IRP, Inc. Board of Directors for approval of a limited scope peer review.
4. IRP, Inc. Board of Directors reviews the issue at their next regularly scheduled

meeting. The Board will either:

- Disapprove a limited scope review.
  - Approve a limited scope review:
    - The Peer Review Committee notifies the jurisdiction in question and provides information to the jurisdiction on the process being taken by the Peer Review Committee.
5. The Peer Review Committee shall use the IRP Peer Review Compliance Guide for conducting the limited scope peer review.
  6. The Peer Review Committee shall prepare a report for the jurisdiction.
  7. If the jurisdiction has not taken corrective action within 60 days of the next Dispute Resolution Committee (DRC) meeting, the issue shall be placed on the agenda of the next DRC meeting.

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## REVISION LOG

Revision #	Date	Change Description
1.0	1/16/2025	New Document 30-day requirement for review documents
2.0	1/14/2026	Addition of Compliance Dashboard Integration section

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