Who is subject to audit by the Department? Wisconsin based motor carriers licensing their vehicles under the International Registration Plan (IRP), and International Fuel Tax Agreement (IFTA).

What is the purpose of audits? Records are examined to verify accuracy of miles and fuel reported. When acceptable records indicate the proper fees have not been paid, assessments or refunds are issued. Wisconsin audits on behalf of all jurisdictions and informs them of the audit findings just as Wisconsin is informed of audits done by the other jurisdictions.

How are motor carriers selected for audit? Audits are selected on a random basis or by information received from other sources which may indicate an audit is necessary.

What records are required? Individual vehicle distance records and their supporting documents (trip sheets, fuel receipts, etc.) must be maintained to support the miles and fuel listed on the motor carrier’s application and quarterly filings. Records are to be retained for 6 1/2 years.

How is the audit conducted? Upon notification of the department’s intent to audit, motor carriers may either submit their records to the department or be contacted at their place of business during regular working hours. Firms may be audited every year. The IFTA and the IRP require each base jurisdiction to audit an average of 3% of their motor carriers per year.

For more information contact: Bureau of Vehicle Services Motor Carrier Services Section Fuel Tax and Registration Audit Unit Kurt Grajkowski (608) 264-7239 Email: kurt.grajkowski@dot.wi.gov

![Motor Carrier Audits](source: Work Unit Statistics)