



global training center

IMPORT AUDIT

Documentation and Procedures

8:30 a.m. to 4:00 p.m. Full day Class (1 hr lunch plus two 15 min breaks)
(Webinar is Central Time)

Reference book: Focused Assessment Preparing for a U.S. Import Audit

U.S. IMPORT TRADE COMPLIANCE

I. U.S. Customs Compliance

- Key Compliance Issues
- Reasonable Care Check Lists
- Common Importer Errors

II. Customs Enforcement

U.S. CUSTOMS AUDIT PROCEDURES

III. INTRODUCTION TO CUSTOMS AUDITS

- Audit Types
- What Triggers an Audit?

IV. The Focused Assessment Process

- Process Overview
- Instructions for Focused Assessment
- Internal Control Questionnaire
- EDP Questionnaire
- Pre-Assessment Survey Audit Program (PAS)
- Internal Control Survey
- Assessment Compliance Test (ACT)
- Compliance Improvement Plan (CIP)

V. Special Issues within an Audit

- Systemic Errors
- Timely Completion and Resolution of Issues
- Gray areas of classification
- Errors Disclosed During an Audit
- Prior Disclosures During and Audit
- Importer Quantification

THE COMPLIANT IMPORT ORGANIZATION

VI. Record Retention Periods

VII. IMPORTER SELF-ASSESSMENT PROGRAM (ISA)

VIII. STANDARD OPERATING PROCEDURES (SOPS)