

IMPORTING 201

Strategies & Techniques for Withstanding a U.S. Import Compliance Audit

8:30 a.m. to 4 p.m. (1-hour lunch and two 15-min breaks)
Reference book U.S. Import Audit Preparation



I. U.S. CUSTOMS COMPLIANCE

- Regulatory Environment
- Reasonable Care
- Key Compliance Issues
- Common Importer Errors

II. CUSTOMS ENFORCEMENT

- Penalty Process
- Specific Elements Comprising the Monetary Penalties
- Audit Types and Triggers

III. THE FOCUSED ASSESSMENT PROCESS

- FA Process Overview
- Pre-Assessment Survey Process & Questionnaire
- Instructions for Focused Assessment Process
- Electronic Data Processing Questionnaire
- Technical Information for Pre-Assessment Survey (TIPS)
- Assessment Compliance Test (ACT)
- Risk Opinion Under Focus Assessment
- Compliance Improvement Plan (CIP)
- Focus Assessment Follow-Up Audit

IV. SPECIAL ISSUES WITHIN AN AUDIT

- Systemic Errors
- Timely Completion and Resolution of Issues
- Gray areas of HTS Classification
- Delay Requests to Apply for CTPAT
- Errors Disclosed and Prior Disclosures During an Audit
- Treatment of Ultimate Consignee Transactions
- Importer Quantification
- Prior Disclosure, Sampling, and Offset Practices Codified
- Conflict Resolution During and Audit

V. INTERNAL CONTROL

- Internal Control Summary by Component
- Evaluating The Control Environment, The Risk Assessment Process, Monitoring Activities
- Evaluating Information and Communications Process, The Control Activities
- Guidance for the Internal Control Interviewing Process
- COSO Internal Control-Integrated Framework
- Compliance Techniques

VI. RECORD KEEPING COMPLIANCE

- Requirements, Production, Inspection & Examination
- List of Records Required, to be Maintained and Produced Pursuant 19 U.S.C. § 1509 (a)(1)(A)

VII. CTPAT TRADE COMPLIANCE PROGRAM

VIII. STANDARD OPERATING PROCEDURES