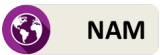


ISA : Importer Self-Assessment Audit - Performed annual control

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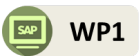
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- [SPI Verification](#)
- [Unreported Value Review](#)
- [Record keeping Review](#)

Scope



NAM

ERP



WP1

References

Attachments

Steps

Review Data Needed for Audit

- ITRAC (CBP entry information)
CBP provides a disc on a quarterly basis
- Import Data also used to compare
Data taken from BW and ACH Reports

Revise Import Manual in light of new system procedures, corporate, or personnel changes

ISA Testing Data

- Entry Information
- Classification Review
- Quantity Review
- Reported & Unreported Value Review
- SPI Verification
- Recordkeeping Review
- Related Party Indicator
- MID
- Look for Anomalies in data

Entry Information

- Extracted from ITRAC data
Select at least 2-3% of import entries as samples for testing of the criteria on previous page
- Once samples are selected, add to template and assign a sample number

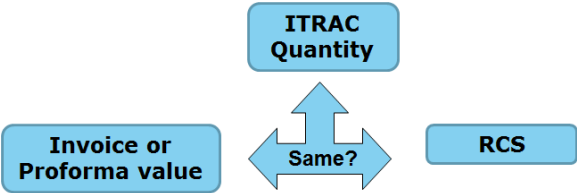
Classification Review

- Binding Ruling
If yes, record ruling #.
If no, review classification to confirm that it is correct.

- Verify to Import Master Sheet
- Invoice #
- Vendor
- Classification correct as entered
- Recommended Classification if incorrect

Quantity Review

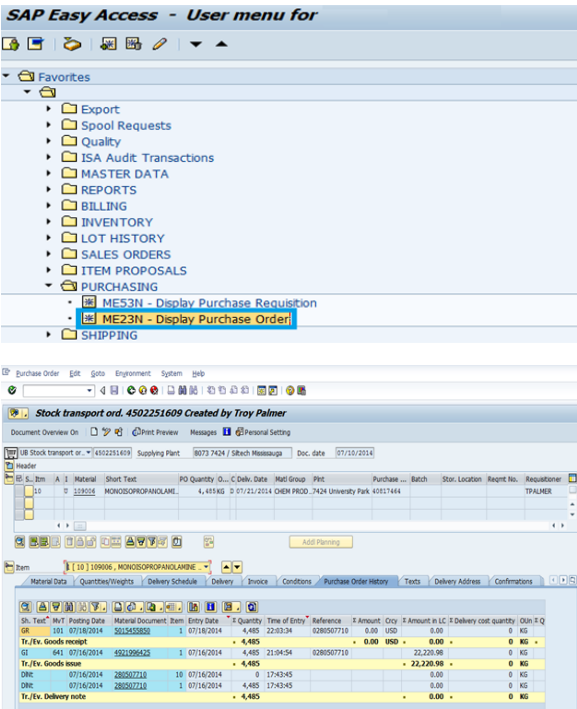
- Confirm that 7501 Quantity, invoice quantity and "received" quantity are all the same
- Investigate discrepancies
- Correct as needed, make notations on spreadsheet



Quantity Verification in GTS for Purchase Orders

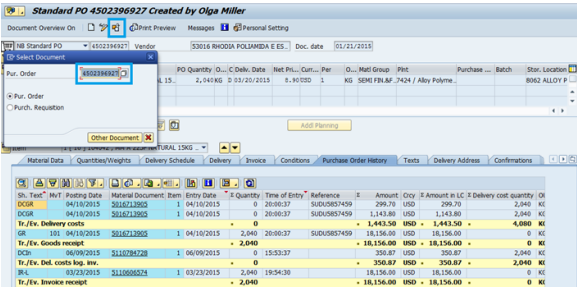
STEP 1

Receiving reports – PURCHASE ORDERS – ME23N



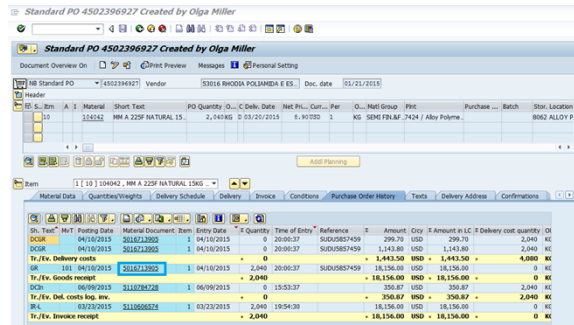
STEP 2

Select another PO



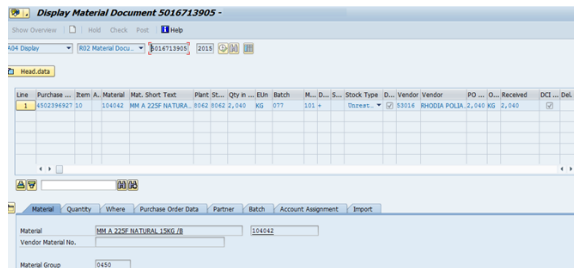
STEP 3

Click on « Goods Receipt » (there may be several lines)



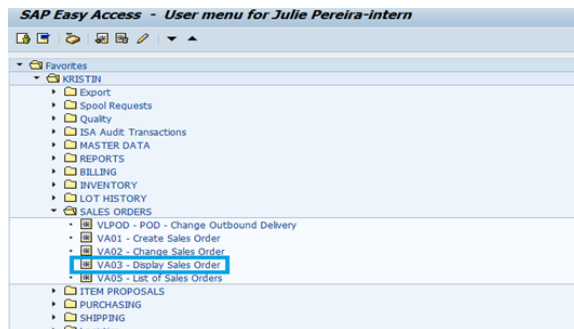
STEP 4

Screen print the following page and repeat for additional lines in "Goods receipt"



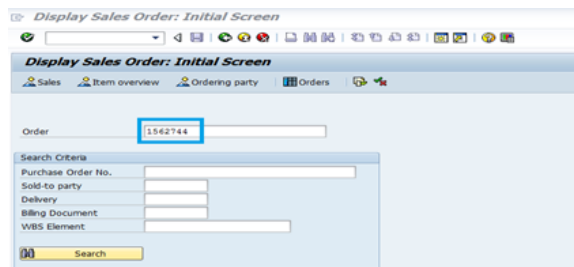
Quantity Verification in GTS for Sales Orders (Direct Delivery)

STEP 1

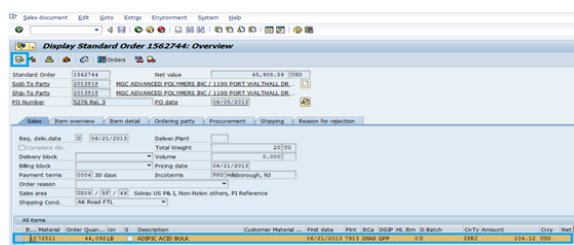
Receiving reports – SALES ORDERS –
VA03

STEP 2

Enter the Sales Order # and hit entry



Highlight the line then click on
"Document Flow" icon



STEP 3

Check the quantity. Blue box below

Document flow Edit Goto Engagement System Help

Document Flow

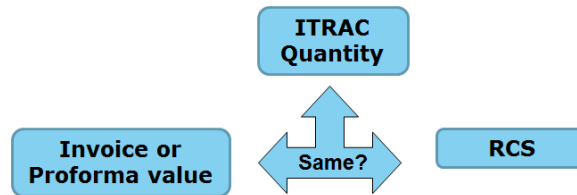
Status overview Display document Service documents

Business partner 00013818 MGC ADVANCED POLYMERS INC
Material 0000000000072811 ADIPE ACID BULK

Document	Quantity	Unit	Ref. value	Currency	On	Status
Item Proposal 005002777 / 10	20 TO		0.00 USD		05/27/2011	
Standard Order 001502744 / 10	20 TO		45,908.59 USD		06/06/2013 Completed	
Outbound delivery 0082468146 / 10	0 TO				06/06/2013 Completed	
Shipment 0010267818 / 1					06/20/2013 Complet_status set	
Confirmation of service 1718146000 / 1	0 TO		0.00 USD		06/20/2013 Completed	
Invoice 0100398365 / 10	0 TO		0.00 USD		06/20/2013 Completed	
Accounting document 0100398365	0 TO				06/20/2013 Cleared	
Outbound delivery 0082468146 / 900001	20.085 TO				06/06/2013 Completed	
Shipment 0010267818 / 1					06/20/2013 Complet_status set	
WMS transfer order 0000005071 / 1	20.085 TO				06/07/2013 Completed	
GD goods issue/debty 4919439697 / 1	20.085 TO		42,381.66 USD		06/20/2013 complete	
Invoice 0100398365 / 11	20.085 TO		46,103.70 USD		06/20/2013 Completed	
Accounting document 0100398365	20.085 TO				06/20/2013 Cleared	

Reported Value

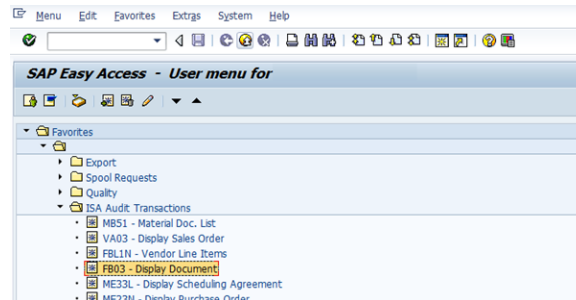
- Confirm that 7501 value, invoice value and amount paid vendor are all the same
- Data: method of payment, invoice#, PO#, LC#/Wire Transfer#, LC/Wire amount, verify value reported to GL posting (Y/N), verify related party indicator correct (Y/N)
- Make sure your sample includes both PO#'s and Sales Order #'s for RCS
- Investigate discrepancies and problems
- Correct as needed, making notations on spreadsheet



Value/Payment Verification for material received

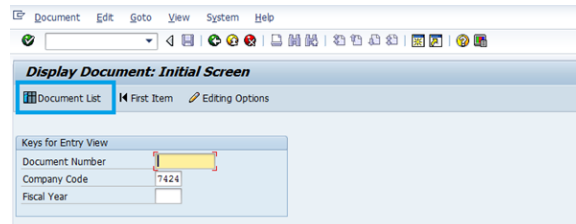
STEP 1

Proof of Payments – FB03



STEP 2

Select « Document List »



STEP 3

The company code for Solvay USA Inc. is 7424
Enter invoice # with a 00 in front of the number and Execute

Completed spreadsheet and annual report sent to CBP by email

Florence Constant-Gibson

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