

ISA : Importer Self-Assessment Audit - Performed annual control

Table of Contents

- [Table of Contents](#)
- [Steps](#)
- [ISA Testing Data](#)
- [Entry Information](#)
- [Classification Review](#)
- [Quantity Review](#)
- [Quantity Verification in GTS for Purchase Orders](#)
- [Quantity Verification in GTS for Sales Orders \(Direct Delivery\)](#)
- [Reported Value](#)
- [Value/Payment Verification for material received](#)
- [SPI Verification](#)
- [Unreported Value Review](#)
- [Record keeping Review](#)

Scope



ERP



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

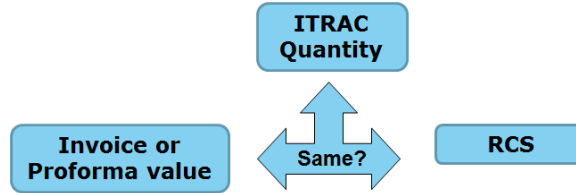
If yes, record ruling #.

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

The screenshot shows the SAP Easy Access - User menu for STEP 1. The 'PURCHASING' folder is expanded, and 'ME23N - Display Purchase Order' is selected. Below the menu, a screenshot of the SAP Stock transport order (4502251609) is shown, displaying a table of goods receipt and issue transactions.

Sh. Text	Mvt	Posting Date	Material	Document	Item	Entry Date	Q. Quantity	Time of Entry	Reference	Amount	Crpy	Amount in LC	Delivery cost	quantity	Qn	T. Q
GR	101	07/16/2014	5015455802	1	07/16/2014	4,485	22:03:34	0280507710	0.00	USD	0.00	0.00	0	KG		
GR	101	07/16/2014	4921295425	1	07/16/2014	4,485	21:04:54	0280507710	0.00	USD	0.00	22,220.98	0	KG		
DRR	07/16/2014	280507710	10	07/16/2014	0	17:43:45			0.00	USD	0.00	0.00	0	KG		
DRR	07/16/2014	280507710	1	07/16/2014	4,485	17:43:45			0.00	USD	0.00	0.00	0	KG		
Tr.Ev. Delivery note						4,485			0.00	USD	0.00	0.00	0	KG		

STEP 2

Select another PO

The screenshot shows the SAP Standard PO 4502396927. The 'Select Document' dialog box is open, and '4502396927' is selected. Below the dialog, a screenshot of the SAP Standard PO 4502396927 is shown, displaying a table of goods receipt and issue transactions.

Sh. Text	Mvt	Posting Date	Material	Document	Item	Entry Date	Q. Quantity	Time of Entry	Reference	Amount	Crpy	Amount in LC	Delivery cost	quantity	Qn	T. Q
DRR	04/18/2015	5016213905	1	04/18/2015	0	20:00:37			299.79	USD	299.79	0.00	0	KG		
DRR	04/18/2015	5016213905	1	04/18/2015	0	20:00:37			1,143.80	USD	1,143.80	0.00	0	KG		
GR	101	04/18/2015	5016213905	1	04/18/2015	2,040	20:00:37	SUDU081450	1,443.50	USD	1,443.50	0.00	0	KG		
GR	101	04/18/2015	5016213905	1	04/18/2015	2,040	20:00:37	SUDU081450	18,156.00	USD	18,156.00	0.00	0	KG		
Tr.Ev. Goods receipt						2,040			18,156.00	USD	18,156.00	0.00	0	KG		
DRR	06/09/2015	5110794728	1	06/09/2015	0	15:53:37			350.87	USD	350.87	0.00	0	KG		
Tr.Ev. Del. costs log. inv.						0			350.87	USD	350.87	0.00	0	KG		
DRR	03/23/2015	5110088024	1	03/23/2015	2,040	19:54:30			18,156.00	USD	18,156.00	0.00	0	KG		
Tr.Ev. Invoice receipt						2,040			18,156.00	USD	18,156.00	0.00	0	KG		

STEP 3

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

Item	Material	Short Text	PO Quantity	Deliv. Date	Net Prc.	Cum.	Par	O.	Met. Group	PRC	Purchase	Batch	Stor. Location
10	23554	MW A 22SF NATURAL 15...	2,040 KG	03/10/2015	1,10330	1	KS	SENF PRLM 7424 / Alky Polyme...					8862 ALLOY P...

STEP 4

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

Line	Purchase	Item	A.	Material	Mat. Short Text	Plant	St.	Qty	H.	Bin	Batch	M.	D.	S.	Stock Type	D.	Vendor	PO	O.	Received	DC	Del.
1	KR02	MW A 22SF NATURAL 15...	002	23554	MW A 22SF NATURAL 15...	002	23554	2,040	KG	277	101	1	0	0	0	0	33116	INQ02A POLM 21.040 KG	5,440	0	0	0

Quantity Verification in GTS for Sales Orders (Direct Delivery)

STEP 1

Receiving reports – SALES ORDERS – VA03

- Export
- Spool Requests
- Quality
- ISA Audit Transactions
- MASTER DATA
- REPORTS
- BILLING
- INVENTORY
- LOT HISTORY
- SALES ORDERS
 - VLPOD - POD - Change Outbound Delivery
 - VA01 - Create Sales Order
 - VA02 - Change Sales Order
 - VA03 - Display Sales Order
 - VA05 - LSC of Sales Orders
- ITEM PROPOSALS
- PURCHASING
- SHIPPING
- Inventory

STEP 2

Enter the Sales Order # and hit entry

Order: 1562744

Search Criteria

Purchase Order No. _____

Sold-to party _____

Delivery _____

Billing Document _____

VBWS Element _____

Search

Highlight the line then click on "Document Flow" icon

Item	Material	Order	Quan.	Un.	S.	Description	Customer Material	Pmt. date	PRC	BCG	BCGP	Hg	Bm	O	Batch	CoTy	Amount	Qty
1	23554	1562744	2,040	KG	0	MW A 22SF NATURAL 15...		03/10/2015	1,10330								18,156.00	2,040

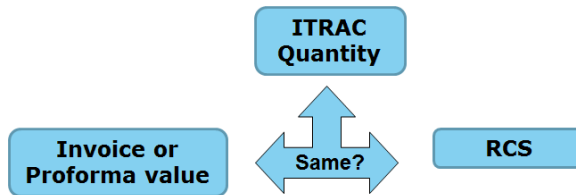
STEP 3

Check the quantity. Blue box below

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	06/05/2013	Completed
Outbound delivery 0082468146 / 10	0	TO			06/06/2013	Completed
Shipment 0010267818 / 1					06/20/2013	Completed, 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			06/04/2013	Completed
Shipment 0010267818 / 1					06/20/2013	Completed, status set
WMS transfer order 0000000071 / 1	20.085	TO			06/07/2013	Completed
GD goods issue delivery 4910439697 / 1	20.085	TO	42,381.46	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

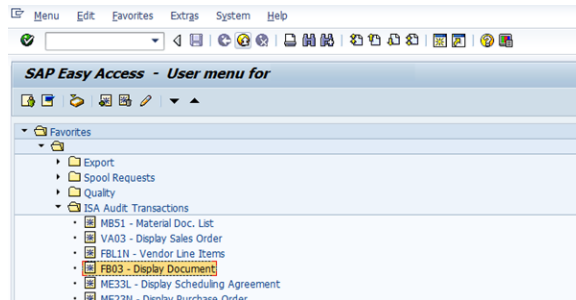
- Confirm that 7501 value, invoice value and amount paid vendor are all the same
- Data: method of payment, invoice#, PO#, LC#/Wire Transfer#, LC/Wire amount, verify value reported to GL posting (Y/N), verify related party indicator correct (Y/N)
- Make sure your sample includes both PO#'s and Sales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



Value/Payment Verification for material received

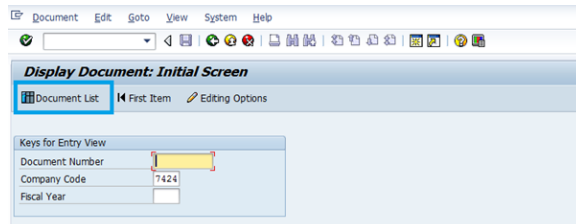
STEP 1

Proof of Payments – FB03



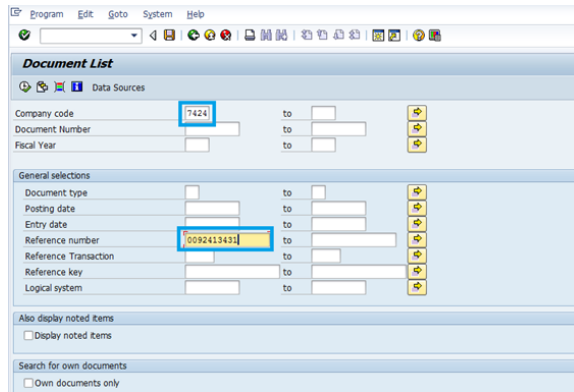
STEP 2

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

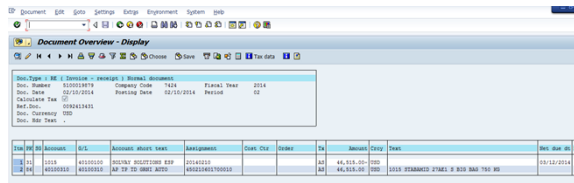
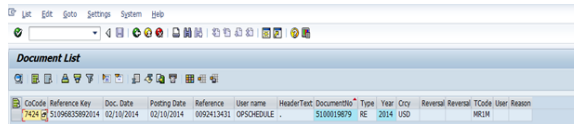


STEP 4

Make a hard copy of this page

Highlight the line and double click

Make a hard copy of this second page

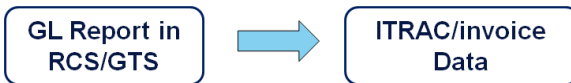


SPI Verification

- Indicate SPI flag (A, CA, MX...etc.)
- Sample should include at least two of every SPI / country combination
- Confirm that records include appropriate certification of origin from vendor
- Investigate discrepancies
- Correct as needed, making notations on spreadsheet

Unreported Value Review

- Select sample (10) from each GL report
 - Foreign vendors only
 - RCS (both PO# and SO#/coded)
- Data from (General Ledger): vendor name, vendor number, vendor country, vendor address, invoice #, PO# (or SO# /coding), amount paid, quantity received
- Data from ITRAC: entry number, invoice #, quantity, value
- Review GL reports for anomalies
- Confirm amount paid and quantity received agree with invoice and entry information



Record keeping Review

Mandatory Documents

- CF 7501
- CF 3461
- BOL
- Delivery Order
- Import Master Sheet
- Commercial or Pro-forma Invoice
- USDA Stamp
- TSCA Stamp
- Insurance & freight support

Optional

- Packing list
- Certificate of origin (mandatory for GSP and FTA entries only)
- Certificate of analysis
- Proof of Payment

Completed spreadsheet and annual report sent to CBP by email

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