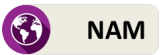


ISA : Importer Self-Assessment Audit - Performed annual control

Table of Contents

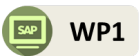
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- [Entry Information](#)
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- [Quantity Review](#)
- [Quantity Verification in GTS for Purchase Orders](#)
- [Quantity Verification in GTS for Sales Orders \(Direct Delivery\)](#)
- [Reported Value](#)
- [Value/Payment Verification for material received](#)
- [SPI Verification](#)
- [Unreported Value Review](#)
- [Record keeping Review](#)

Scope



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

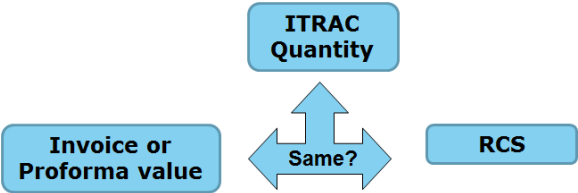
Classification Review

- 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

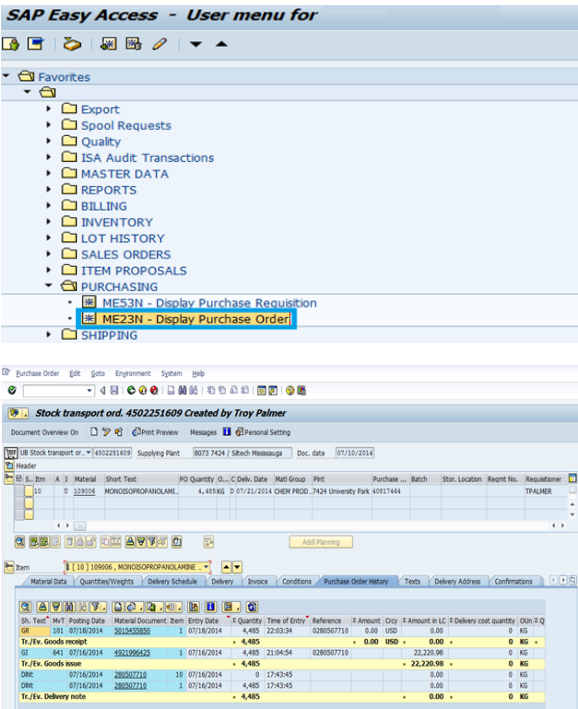
- Confirm that 7501 Quantity, invoice quantity and "received" quantity are all the same
- Investigate discrepancies
- Correct as needed, make notations on spreadsheet



Quantity Verification in GTS for Purchase Orders

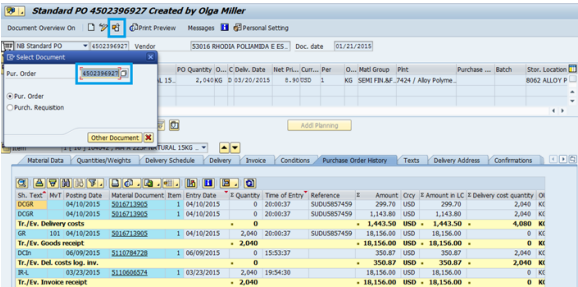
STEP 1

Receiving reports – PURCHASE ORDERS – ME23N



STEP 2

Select another PO



STEP 3

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

Standard PO 4502396927 Created by Olga Miller

Document Overview On | Direct Preview | Messages | Personal Setting

Header

Item	Material	Short Text	PO Quantity	Del. Date	Net Pric.	Cur.	Par	Q. Unit	Group	PRG	Purchase	Batch	Stor. Location
10	114142	RM A 225F NATURAL 13...	2,140.00	0 13/10/2015	1.10100	USD	3	KG	3096 PBLM_724	Ally Polyme...	8962 ALLOY P...		

Item

Item	Material	Short Text	PO Quantity	Del. Date	Net Pric.	Cur.	Par	Q. Unit	Group	PRG	Purchase	Batch	Stor. Location
10	114142	RM A 225F NATURAL 13...	2,140.00	0 13/10/2015	1.10100	USD	3	KG	3096 PBLM_724	Ally Polyme...	8962 ALLOY P...		

STEP 4

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

Display Material Document 5016713905 -

Show Overview | Hold | Check | Post | Help

Material Display | Material Docu... | 5016713905 | 2015

Head data

Line	Purchase	Item	Material	Mat. Short Text	Plant	St...	Qty in	Bin	Batch	M...	D...	S...	Stock Type	D...	Vendor	Vendor	PO	Q...	Received	DO	Dec
1	ASG02396927	10	114142	RM A 225F NATURAL 13...	0102	2140	2,140	KG	017	131	+	000000	0000	0	3096	ALLOY POLY...	4502	2,140	0	0	0

Material

Quantity

Where

Purchase Order Data

Partner

Batch

Account Assignment

Import

Material

Vendor Material No.

Material Group

Quantity Verification in GTS for Sales Orders (Direct Delivery)

STEP 1

Receiving reports – SALES ORDERS – VA03

SAP Easy Access - User menu for Julie Pereira-intern

Favorites

- KRISTIN
 - 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 - List of Sales Orders
 - ITEM PROPOSALS
 - PURCHASING
 - SHIPPING
 - Inventory

STEP 2

Enter the Sales Order # and hit entry

Display Sales Order: Initial Screen

Display Sales Order: Initial Screen

Sales | Item overview | Ordering party | Orders

Order

1562744

Search Criteria

Purchase Order No.

Sold-to party

Delivery

Billing Document

WBS Element

Search

Highlight the line then click on "Document Flow" icon

Sales document | Edit | Goto | Entries | Engagement | System | Help

Display Standard Order 1562744 - Overview

Standard Order | Net value | 45,909.59 USD

Sold-to Party | 231111 | HSC ADVANCED POLYMERS INC 1100 PORT VIAL THAIL OR

Ship-to Party | 231111 | HSC ADVANCED POLYMERS INC 1100 PORT VIAL THAIL OR

PO Number | 1562744 | PO Date | 05/05/2015

Item overview | Item detail | Ordering party | Procurement | Shipping | Reason for rejection

Res. deliv. date | 04/21/2015 | Deliver Plant | 20750

Delivery block | Total weight | 1,100

Billing block | Pricing date | 04/21/2015

Payment terms | 1111 | 30 days | Invoice date | 04/21/2015

Order reason | 0000 | 147 / 147 | Sales US PB 1, Non-Royal others, P1 Reference

Sales area | 0000 | 147 / 147 | Sales US PB 1, Non-Royal others, P1 Reference

Shipping Cond. | 0000 | 147 / 147 | Sales US PB 1, Non-Royal others, P1 Reference

All items

Item	Material	Order Qty	Unit	Description	Customer Material	Prod date	Prod Bldg	Order Qty	Batch	On Ty Amount	Qty	Net
10	114142	45,909.59	USD	ASPHC ALLOY BLOCK		04/21/2015	1100	2,140	0000	104,100	0000	

STEP 3

Check the quantity. Blue box below

Document flow | Edit | Goto | Environment | System | Help

Document Flow

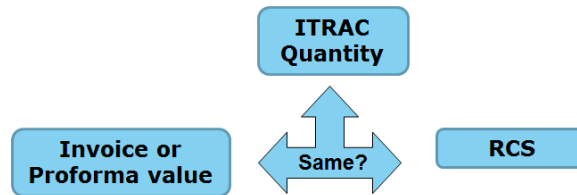
Status overview | Display document | Service documents

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 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				06/06/2013 Completed	
Shipment 0010267818 / 1					06/20/2013 Completed	status set
WMS transfer order 0000005071 / 1	20.085 TO				06/07/2013 Completed	
GD goods issue/deb 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

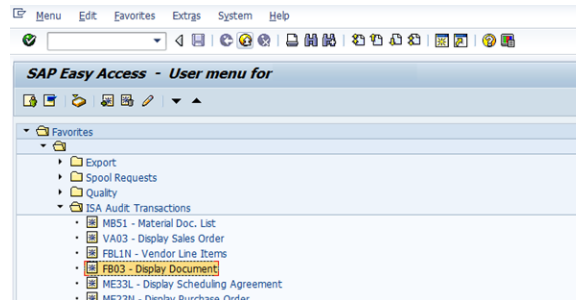
- Confirm that 7501 value, invoice value and amount paid vendor are all the same
- Data: method of payment, invoice#, PO#, LC#/Wire Transfer#, LC/Wire amount, verify value reported to GL posting (Y/N), verify related party indicator correct (Y/N)
- Make sure your sample includes both PO#'s and Sales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



Value/Payment Verification for material received

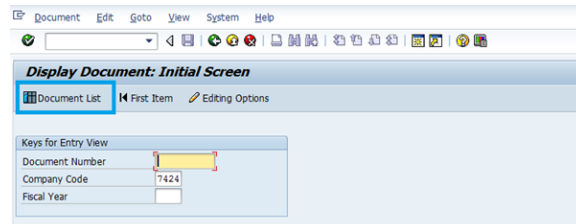
STEP 1

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

STEP 4

Make a hard copy of this page

Highlight the line and double click

Make a hard copy of this second page

CoCode	Reference Key	Doc. Date	Posting Date	Reference	User name	HeaderText	DocumentType	Type	Year	Ctry	Reversal	Reversal TCCode	User	Reason
7424	5109683960014	02/10/2014	02/10/2014	0092413431	OPSCHEDULE		5100019679	RE	2014	USD			HRIM	

Doc. No.	Doc. Date	Doc. Type	Doc. Number	Doc. Date	Posting Date	Reference	User name	HeaderText	DocumentType	Type	Year	Ctry	Reversal	Reversal TCCode	User	Reason
11	2014	45100000	00010000000000000000	02/10/2014	02/10/2014	0092413431	OPSCHEDULE		5100019679	RE	2014	USD			HRIM	

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

GL Report in
RCS/GTS



ITRAC/invoice
Data

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

Florence Constant-Gibson

Chief, Trade Compliance Branch

Office of Field Operations

DHS/U.S. Customs & Border Protection

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Email: florence.v.constant@cbp.dhs.gov