ISA : Importer Self-Assessment Audit - Performed annual control

Table of Contents

Scope

NAM

ERP

SAP 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

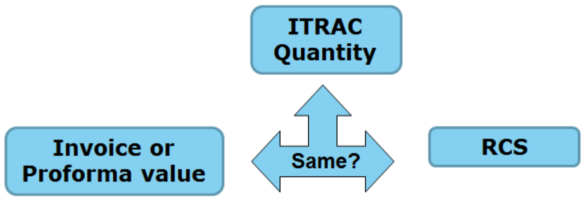
- Binding Ruling

  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

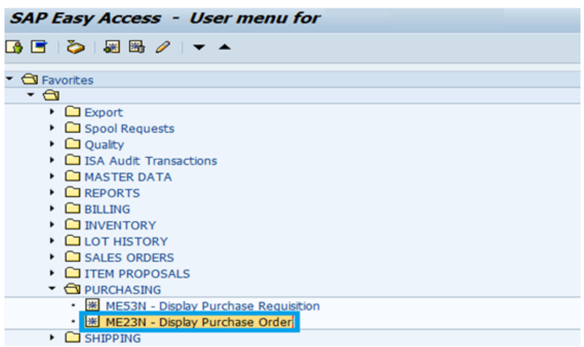
- Confirm that 7501 Quantity, invoice quantity and “received” quantity are all the same
- Investigate discrepancies
- Correct as needed, make notations on spreadsheet

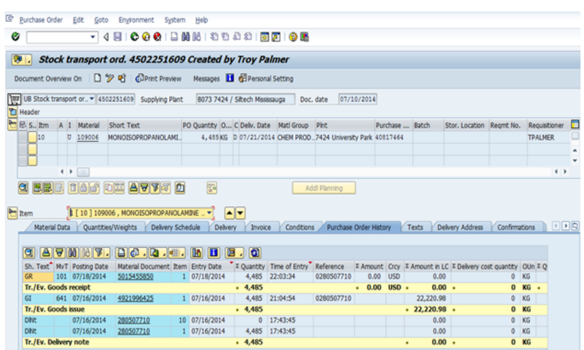


Quantity Verification in GTS for Purchase Orders

STEP 1

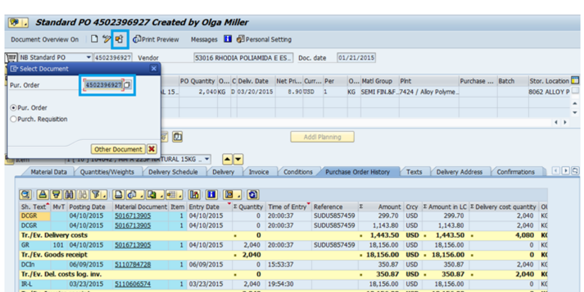
Receiving reports – PURCHASE ORDERS – ME23N





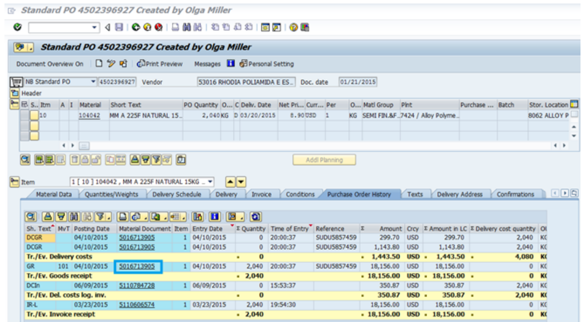
STEP 2

Select another PO



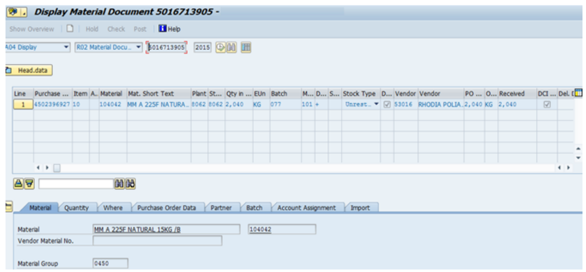
STEP 3

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



STEP 4

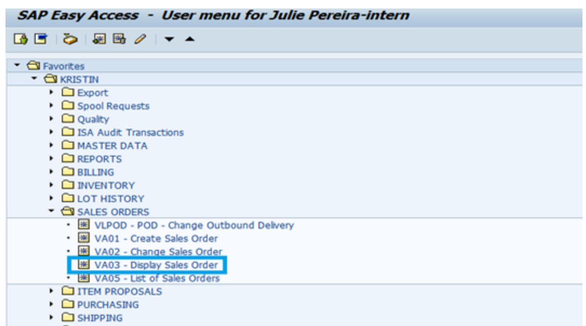
Screen print the following page and repeat for additional lines in “Goods receipt”



Quantity Verification in GTS for Sales Orders (Direct Delivery)

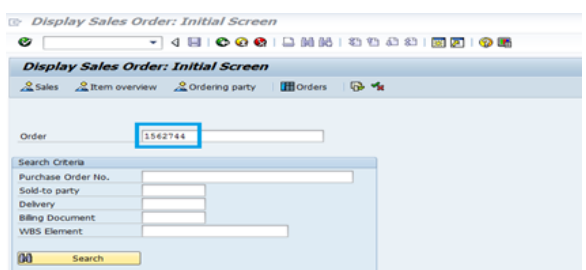
STEP 1

Receiving reports – SALES ORDERS – VA03

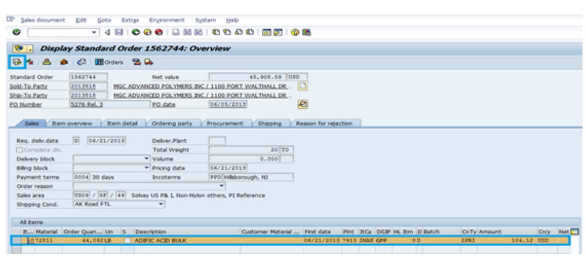


STEP 2

Enter the Sales Order # and hit entry

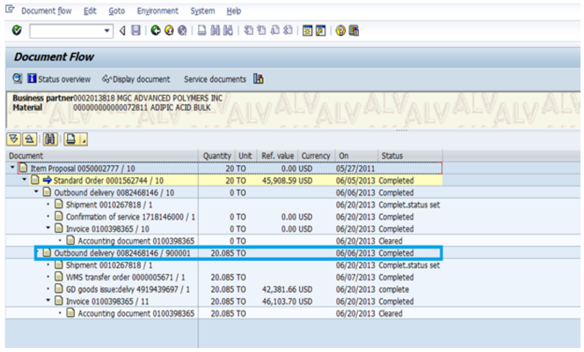


Highlight the line then click on “Document Flow” icon



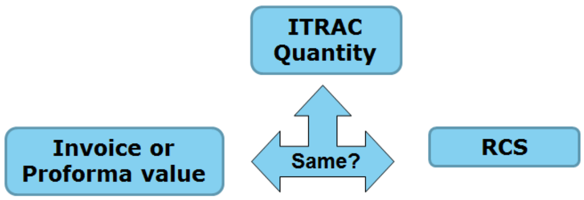
STEP 3

Check the quantity. Blue box below



Reported Value

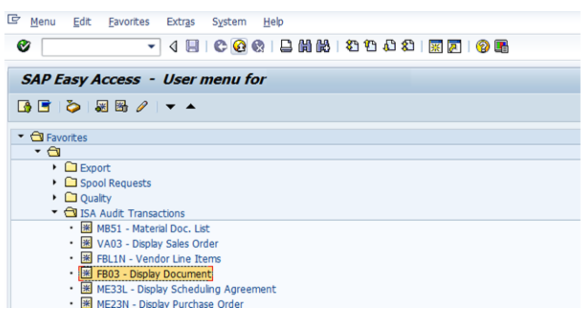
- Confirm that 7501 value, invoice value and amount paid vendor are all the same
- Data: method of payment, invoice#, PO#, LC#/Wire Transfer#, LC/Wire amount, verify value reported to GL posting (Y/N), verify related party indicator correct (Y/N)
- Make sure your sample includes both PO#'s and Sales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



Value/Payment Verification for material received

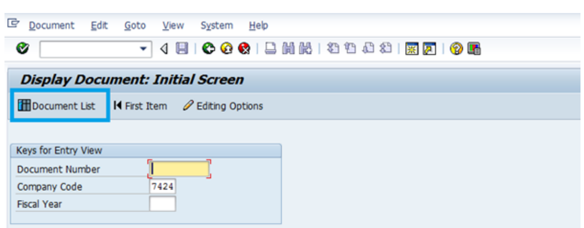
STEP 1

Proof of Payments – FB03



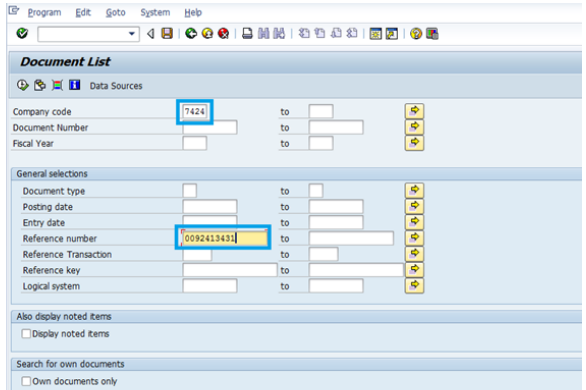
STEP 2

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

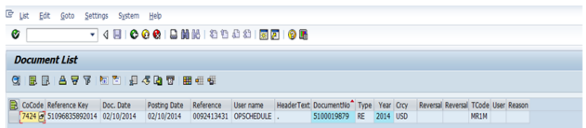


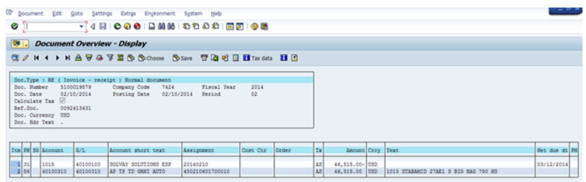
STEP 4

Make a hard copy of this page

Highlight the line and double click

Make a hard copy of this second page



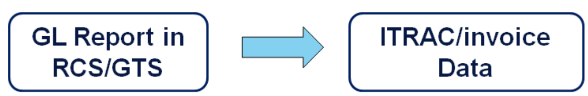


SPI Verification

- 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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