

3.5 EXECUTION PHASE

EXHIBIT B – Typical Opening Meeting Agenda

Document Name	Typical Opening Meeting Agenda
Document Number	3.5 B
When/How Used	Provides the CVO with an example of what should be included in an opening meeting agenda
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Document Owner	
Division	Compliance Management HQ
Contact	Contact your local compliance verification office at: http://cbsa.gc.ca/contact/listing/indexpages/index-e.html

Other Stakeholders

TYPICAL OPENING MEETING AGENDA

1. Introduction

- CVO in charge to introduce team (hand out business cards)
- Explain purpose for verification
 - a) why company was selected
 - b) authority to perform Verification, *Customs Act* Section 42
 - c) records, *Customs Act* section 40
- Highlight confidentiality, *Customs Act* Section 107
- additional on-site work
- Explain stages of verification process (systems questionnaire (walk-through), sampling, execution of programs, exit meeting, final report)

2. Administration

- Who will be the primary contact at client?
- Who will be the main contact on the verification team?
- Plant tour
- Security passes, signing in/out, keys (if required)
- Accommodation for the CVO/verification team
- Security of accommodation (should clients files be returned every night)
- Team will work same hours as company
- Photocopies; would it be OK for the CVO to make copies when required?
- Access to records and key staff
- Who should documents be returned to when team has finished with them
- Timing of meetings to be held to
 - a) update company on findings to date
 - b) schedule required meetings with various departments
- Final verification results will be presented upon completion of file
- Assessment process explain procedures
- Inform company on AMPS and reason to believe
- Expectations of company upon completion of verification

3. Scope

- Period covered by verification
- Whether any other divisions will be included
- Timing of on-site visit
- Commodity being reviewed
- Trade programs:
- Valuation (including chart of accounts review and shortages and overages)
- Origin
- Tariff Classification
- End-Use
- Duties Relief
- Drawbacks
- SIMA
- Statistics Canada

4. General Verification Objectives

- a) assess the level of compliance with the *Customs Act*, the *Customs Tariff*, the *Special Import Measures Act* (SIMA), the *Statistics Act* and their related regulations, with respect to the importation of goods;
- b) provide client assistance and advise on the correct accounting of goods, to enable the client to self correct; and
- c) identify areas of potential concern, for which corrective action may be required.

5. Concerns

Prepare a list of outstanding items to obtain for verification (in advance of meeting) such as outstanding items from the request for information sent with notification letter. This may include any of the following:

1. Company organization chart showing structure, ownership, affiliates, divisions and key personnel;
2. Location of manufacturing and warehouse facilities;
3. Location of head office and records;
4. Most recently available annual report; financial statements and corresponding trial balances;
5. List of importer numbers and names;

6. Copies of license/royalty agreements. patents, trademarks, copyrights and quota and profit sharing agreements;
7. Foreign vendor list;
8. List of duties relief programs or any other trade related programs the company is utilizing; and
9. List of matters currently before the CBSA and not yet finalized.

Furthermore, you may want to have the client prepare a systems description and flowcharts.

6. Verification Process

- Team member's responsibilities, including verification manager (example)

Roles	Individuals	Activities
Verification Manager	The Manager	Review of the interim and final report
Team Members	Jane Smith	Preparation of the verification planning memo Preparation of the sampling working papers Duties relief Valuation Statistic Canada requirements
	Peter Hall	Tariff classification Familiarization with systems Walk-through Origin End use Preparation of interim and final report

- Sources of information:
 - meetings (company personnel - purchasing, receiving, customs, accounting);
 - systems descriptions, procedures, manuals;
 - plant tour(s); and
 - source documents.

- Sampling :
Once source for sample selection has been determined (FIRM vs. company records), WinIDEA or a manual sampling technique will be used to select the actual sample.
Provide client with a list of B3 transaction lines and request the following documents, for example:
 - CCI
 - vendor contracts (if applicable)
 - brokers invoice
 - waybill
 - suppliers commercial invoice
 - proof of payment (may not be necessary for all transactions)

7. Questions

Be prepared to answer client's questions about the process and any other concerns that may be relevant.