

3.6 REPORTING PHASE

EXHIBIT A - Work Instructions for the Reporting of the Results of a Trade Compliance Verification

Document Name	Work instructions for the Reporting of the Results of a Trade Compliance Verification
Document Number	3.6A
When/How Used	In cases where a CVO is unsure of a task to be completed or for more detailed training, these instructions support the process summary steps.
Created on	May 12, 2003
Last Updated On	February 28, 2007
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

Work Instructions for the Reporting of the Results of a Trade Compliance Verification

The purpose of this section is to highlight some of the key components for reporting the results of a Trade Compliance Verification.

- Tariff simplification in 1998, and the introduction of Section 32.2 of the *Customs Act*, put the onus on the importer to self-correct once they have “reason to believe” their original declarations are incorrect. With the Multi-Program Verification or On-site Single Program Verification, CBSA will provide interim/final reports that may provide importers with “reason to believe” as per Section 32.2 of the *Customs Act*. Failure to make these corrections within 90 days, once the client has “reason to believe” that there are errors, may result in AMPS penalties.
- The Interim/Final Verification Report should be accompanied by a covering letter which identifies to the client the following:
 - The period covered, scope and a list of what is contained in the Interim/Final Verification Report, as well as a contact person and phone number.
 - In the case of the Interim Verification Report, the letter requests that the client review the report and make comments, as necessary, and sets the timeline for return of the report
 - The letter accompanying the final report indicates that the Interim Verification Report has been superseded and thanks the client for their cooperation. The letter also identifies a client services representative to assist them, if required.
 - The Interim/Final Verification Report should contain; results of the verification, including reason to believe, a description of the errors found, an explanation of errors, requirements and recommendations to assist the client in correcting the identified errors, an explanation of the Administrative Monetary Penalty system, and dispute resolution procedures.
- It is also good practice to hold a closing meeting with the client to discuss the contents of the interim report.

- The information needs for CBSA are different from those of the clients. While the client wants to know the results of the verification, there are extraneous pieces of information that Headquarters needs to obtain and analyze in order to determine if there are any trends of non-compliance. With this information, CBSA can then appropriately allocate resources to assist clients at addressing errors in the most cost effective manner.
- The Compliance Management Workbook is to be used for the recording of all multi-program verification results and some single program verification results.
- CVOs are to be familiar with their own regional reporting requirements.