

3.6 REPORTING PHASE

EXHIBIT B –Verification Report Instructions

Document Name	Verification Report Instructions
Document Number	3.6B
When/How Used	These instructions provide the CVO with national guidelines on the review and approval process, as well as the content of the Interim/Final Verification Report
Created on	April 16, 2003
Last Updated On	April 16, 2003
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	

Verification Report Instructions

Review and Approval

The client of a Multi-Program Verification and On-site Single Program Verification must receive an Interim and Final Report at the completion of the verification. The Interim report is presented to the client and the client has 30 days to provide comments for inclusion in the final report.

The compliance verification manager must review the verification report, prior to it being presented to the client. Each region will establish the actual review and approval procedures.

Presentation

Whenever possible, the interim verification report should be presented in person to the client. When this is not possible the report should be sent by registered mail and followed up with a telephone call to provide any explanations, or to answer questions the client may have. The client should be advised that they would be allowed 30 days to provide a response.

Amended Reports

An amended report may be necessary, in circumstances where an error occurred in the original report, where changes are required, as a result of additional information being supplied by the client, or where there are ongoing issues that could not be resolved during the verification. To avoid confusion, an amended report should be clearly differentiated from the original report, by stating in a separate paragraph that the original report has been withdrawn or superseded.

Format

All pages of the verification report should contain:

Header- "Canada Border Services Agency
Trade Compliance Verification Final Report
Client Name
Case Number
Protected"

Footer- "Region
Date
Page Number"

Contents of the Verification Report and Covering Letter

Covering Letter

A covering letter must be included with the Interim/Final Verification Report to the client, (See Exhibit D, Cover Letters to Client Interim and Final)

Interim/Final Verification Report

The verification report should contain the following components:

- **Purpose**
The purpose of the report.
- **Objectives**
The objectives of the verification.
- **Scope**
The period and goods being verified; the focus of the verification; and programs reviewed.
- **Verification Error Summary**
The number of samples verified and whether the samples were drawn from FIRM or CR; CBSA Program and Statistics Canada Summary Charts (linked from the CM workbook).
- **Requirements**
This part explains the requirements section of the Tariff Classification, Valuation and Origin portion of the report and provides the client with the legislative references relating to corrections under section 32.2 of the *Customs Act*.
- **Administrative Monetary Penalty System**
This part explains what AMPS is, as well as provides the client with a summary of AMPS penalties.
- **Dispute Procedures**
This part advises the client that a dispute resolution process is available and refers them to the appropriate D-Memorandum and Web site.
- **Appendices**
Containing the results of the programs verified.
- **Attachments**
Containing the roll-up of Samples Reviewed for CBSA and Statistics Canada (Printed from the CM Workbook) (See Exhibit C, Trade Compliance Interim / Final Verification Report)