

3.4 PLANNING PHASE

EXHIBIT N - File Completion Checklist

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|---------------------------|--|
| Document Name | File Completion Checklist |
| Document Number | 3.4N |
| When/How Used | To assist the CVO in assembling the working papers and supporting documentation into a structured and well organized file. |
| Created on | January 7, 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 | |

FILE COMPLETION CHECKLIST

File Number:

Client's Name and BN:

Verification period:

Fiscal period:

CV Manager:

OBJECTIVE

To assist the CVO in assembling the working papers and supporting documentation into a structured and well organized file.

| <i>PLANNING</i> | <i>DONE BY</i> | <i>REF.</i> |
|--|-----------------------|--------------------|
| 1. Ensure that the verification team prepared a detailed client profile, including all relevant issues and concerns and incorporated this into the Verification Planning Memorandum. | | |
| 2. Ensure that the verification team has identified all relevant issues and concerns and incorporated them into the Verification Planning Memorandum. | | |
| 3. Ensure that the Verification Planning Memorandum has been submitted to the Manager for approval. | | |
| 4. Ensure that the detailed Planning Checklist has been completed. | | |

FILE COMPLETION CHECKLIST (continued)

| EXECUTION | DONE BY | REF. |
|--|----------------|-------------|
| 1. Ensure that the opening meeting has taken place and is documented. | | |
| 2. Ensure that the System Questionnaire and walkthrough has been completed and all issues and concerns identified in the planning have been addressed. | | |
| 3. Ensure that client processes and control systems have been documented in the working papers. | | |
| 4. If a plant tour was taken, any issues or observations requiring follow-up were resolved at a later time. | | |
| 5. Ensure a representative sample has been selected (from either FIRM or the client's records), which addresses the imports identified in the profiling step (vendors, classifications, country of origin etc.). | | |
| If the sample was taken from FIRM, ensure compensating procedures were performed to test for non-account using the guidelines in Section 3.5, Exhibit J, Accounting Compensating Procedures. | | |
| 6. Ensure that the verification procedures detailed in the Verification Planning Memorandum have been completed: <ul style="list-style-type: none"> - Accounting; - Valuation; - Tariff Classification / End Use; - Origin (TT); - Statistics Canada where required; Other Government Departments, - SIMA - Duties relief (Drawbacks, OICs) | | |
| 7. Ensure that all samples and determinations have been entered into the Compliance Management Workbook. | | |

FILE COMPLETION CHECKLIST (continued)

| <i>EXECUTION</i> | <i>DONE BY</i> | <i>REF.</i> |
|---|-----------------------|--------------------|
| 8. Ensure that all controversial issues have been discussed and resolved with assistance from HQ program areas, when needed. Ensure that findings have been highlighted in working papers. | | |
| 9. Ensure that all original documents have been returned to the client. | | |
| 10. Review materials that have been collected during the verification to ensure a level of adequacy required for arriving at and supporting conclusions. | | |
| 11. Ensure that all the working papers are properly titled, numbered, indexed, referenced, signed and dated and that all verification procedures, for each of the CBSA program and Statistics Canada program are properly initialled and cross-referenced to the appropriate working papers. Where all verification procedures have not been completed, ensure that adequate explanations have been provided. | | |

FILE COMPLETION CHECKLIST (continued)

| REPORTING | DONE BY | REF. |
|--|----------------|-------------|
| 1. Ensure the most current version of the interim / final report template was used to prepare the interim report. | | |
| 2. Ensure that the interim report contains all significant findings and conclusions from the verification. | | |
| 3. Ensure that the interim/final verification report has been reviewed and approved by the manager prior to being sent to the client. | | |
| 4. Ensure that the exit meeting has been conducted with company officials to discuss verification findings and all client and CBSA concerns have been documented. | | |
| 5. Ensure all outstanding issues from the exit meeting have been followed up and, where applicable, resolved. | | |
| 6. Ensure that feedback obtained by the client has been incorporated into the comments sections of the final verification report and, where warranted, our conclusions have been modified. | | |
| 7. Ensure that the working paper file copy of the interim report has been cross-referenced to the applicable sections of the verification file. | | |
| 8. Ensure that the final verification report has been reviewed by the team leader / manager prior to submitting a final copy to the client. | | |
| 9. Where warranted, ensure that the “ruling-type decisions” and findings have been input into TRS. | | |
| 10. Ensure that any NPAs assigned as a result of non-compliance have been properly authorized. | | |

FILE COMPLETION CHECKLIST (continued)

| REPORTING | DONE BY | REF. |
|---|----------------|-------------|
| 11. Ensure that the CM Workbook has been updated for any changes in determinations. | | |
| 12. Where appropriate, ensure that the DAS has been prepared. | | |
| 13. Ensure that the final verification report is sent to the client. | | |

FILE COMPLETION CHECKLIST (continued)

| FOLLOW-UP | DONE BY | REF. |
|--|----------------|-------------|
| 1. Any follow-up action that is required has been documented in the file and brought forward to the attention of the appropriate person(s) or OGD. | | |
| 2. Ensure the regional procedures are followed to close verification file and adequately store the information. | | |