

### 3.4 PLANNING PHASE

#### EXHIBIT O - Standard File Index

<b>Document Name</b>	Standard File Index
<b>Document Number</b>	3.4O
<b>When/How Used</b>	Use this index as a guide for numbering the pages and supporting documentation contained in a Trade Compliance Verification working paper file.
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<b>Document Owner</b>	
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**Company Name**  
**Compliance Verification**  
**Verification Period**  
**Standard File Index**

**A. VERIFICATION REPORTING**

- A05 File Completion Checklist
- A10 Final Report including Cover Letter
- A20 Company Submissions
- A30 Interim Report including Cover Letter
- A40 Detailed Adjustment Statements
- A50 Notice of Penalty Assessments
- A60 T151's
- A70 Rulings Issued

**B. FILE REVIEW**

- B10 Regionally Developed Reports
- B20 Manager's File Review Checklist
- B30 Compliance Management Workbook Checklist
- B40 Record of Time – Verification Case

**C. MONITORING ISSUES & CONCERNS**

- C10 Recommendations for Future Verification
- C20 Unresolved Issues (K14D's etc)
- C30 Client Assistance/Guidance Provided

#### **D. VERIFICATION PLANNING**

- D10 Planning Checklist  
(Planning 3.4 Exhibit A)
- D20 Verification Planning Memorandum  
(Planning 3.4 Exhibit J)
- D30 Client Contact Information Sheet (Pre-  
Planning Exhibit D)
- D40 Supporting Documentation

#### **E. CORRESPONDENCE AND MEETINGS**

- E10 Authorization and Release Forms
- E20 General Correspondence (notification  
letter, facimiles, letters, e-mails, etc.)
- E30 Record of Phone Calls
- E40 Record of Meetings / Meeting  
Agendas / Meeting Notes

#### **F. SYSTEMS QUESTIONNAIRE**

- F10 Systems Questionnaire
- F20 Systems Review Summary Working  
Papers
- F30 Systems Descriptions
- F40 Walk through

#### **G. SAMPLING**

- G10 Sampling Methodology
- G20 Sampling Summary Working Papers  
(FIRM Reports, WIN Idea, etc.)
- G30 List of Transactions Selected for  
Verification
- G40 Supporting Documentation

#### **H to O PROGRAM VERIFICATION AND ANALYSIS**

- H10 Accounting Verification Procedures  
(Execution 3.5 Exhibit J)
- H20 Accounting Summary Working Paper
- H30 Multi-program Workbook Accounting  
for Goods Spreadsheet
- H40 Supporting Documentation

#### **H to O PROGRAM VERIFICATION**

- I10 Embargo Goods Verification

## AND ANALYSIS (CONTINUED)

- Procedures (Execution 3.5 Exhibit L)
- I20 Embargo Summary Working Paper
- I30 Spreadsheet
- I40 Supporting Documentation
  
- J10 Tariff Classification & End Use  
Verification Procedures  
(Execution 3.5 Exhibit Q & M)
- J20 Tariff Classification Summary Working  
Papers
- J30 Compliance Management Workbook  
Classification Spreadsheet(s)
- J40 Supporting Documentation
  
- K10 Valuation Verification Procedures  
(Execution 3.5 Exhibit R)
- K20 Valuation Summary Working Papers
- K30 Compliance Management Workbook  
Valuation Spreadsheet(s)
- K40 Supporting Documentation
  
- L10 Origin (Tariff Treatment) Procedures  
(Execution 3.5 Exhibit O & P)
- L20 Origin Summary Working Papers
- L30 Compliance Management Workbook  
Origin Spreadsheet(s)
- L40 Supporting Documentation
  
- M10 Duties Relief Procedures  
(Execution 3.5 Exhibit K)
- M20 Duties Relief Summary Working  
Papers
- M30 Compliance Management Workbook  
Duties Relief Spreadsheet(s)
- M40 Supporting Documentation

## H to O PROGRAM VERIFICATION

- N10 SIMA Procedures

AND ANALYSIS (CONTINUED)

(Execution 3.5 Exhibit S)

N20 SIMA Summary Working Papers

N30 Compliance Management Workbook  
SIMA Spreadsheet(s)

N40 Supporting Documentation

O10 Statistics Canada Procedures  
(Execution 3.5 Exhibit T)

O20 Statistics Canada Summary Working  
Papers

O30 Compliance Management Workbook  
Statistics Canada Spreadsheet(s)

O40 Supporting Documentation

**P to T** Other Areas of Concern

P10 CITES Procedures (Section 4)

P20 CITES Summary Working Papers

P30 Spreadsheet(s)

P40 Supporting Documentation

Q10 Sample

Q20 Supporting Documentation

R10 Unsolicited Goods Procedures  
(Execution Exhibit U)

R20 Unsolicited Goods Summary Working  
Papers

R30 Compliance Management Workbook  
Unsolicited Goods Spreadsheet(s)

R40 Supporting Documentation

S10 Goods and Services Tax Procedures  
(Execution 3.5 Exhibit N)

S20 GST Summary Working Papers

S30 Compliance Management Workbook  
(Classification Sheet in CM Workbook)

S40 Supporting Documentation

T10 [Other Documents](#)