

## Import Best Practices

### Have management commitment

- Demonstrate management's commitment to compliance.
- Establish a statement of corporate policy that addresses Customs matters
- Solicit a statement from the Board of Directors that assigns authority and responsibility to an internal compliance group

### State compliance and cost goals

- Identify and analyze relevant risk and develop internal goals to manage the risk
- Conduct post-entry reviews and compare them to established goals
- Determine how risk areas should be managed.
- Resolve control weaknesses in a timely manner.

### Develop formal policies

- Develop, implement, and modify formal policies and procedures to ensure that management's goals and objectives are met
- Verify the accuracy of internal manual to ensure processes and procedures achieve goals and objectives
- Modify controls that are ineffective or inefficient and report to management.
- Define accountability and controls in job descriptions.

### Establish training programs

- Ensure that employees receive appropriate training to effectively discharge their responsibilities.
- Convey pertinent information to the right people at the appropriate time.
- Disseminate Customs information via company's communication system.

### Conduct internal control reviews

- Conduct periodic process reviews to assess the quality of the internal controls.
- Use internal or external audit to periodically review each business unit to confirm that corporate policies are implemented and mandate corrective action when necessary.
- Adjust testing in response to changing risk.

### **Create compliance group**

- Establish Customs group.
- Foster open communication channels between all departments that may be involved in the import process.
- Establish control activities and self-testing processes to verify the accuracy of the company's internal system

### **Access executives for needed resources**

- Organize the compliance group so that it is visible to top management and that it provides adequate authority for the group to interact with other departments
- Provide an awareness of supply chain structure

### **Develop compliance requirements for suppliers**

- Develop contract language in purchase agreements.
- Develop and implement controls to help ensure that Customs transactions are valid, properly authorized, and accurately processed.
- Exercise reasonable care over operations performed by service providers.

### **Establish a recordkeeping program**

- Maintain a recordkeeping system that forms and audit trail from production control through payment to Customs entry.
- Provide supporting documentation for Customs transactions in a timely manner.

### **Partner with Customs and Border Protection**

- Enhance partnership by participating in voluntary Customs programs