

In an effort to substantiate reasonable care and to insure the ability to successfully complete a Customs audit, many importers engage us to conduct a compliance review prior to a Customs audit. We call these "pre-audit reviews". Our review culminates in an import manual which will document your import recordkeeping, processes, and procedures. An import manual is a major facet of reasonable care.

We would be delighted to furnish you with the following information:

- An outline of how we conduct a pre-audit review
- A list of records we (and Customs) potentially review
- An abbreviated reasonable care checklist & suggested responses

We urge you to download FUNDAMENTALS OF IMPORTING from this website under "FAQ & More". Please note the informed compliance and reasonable care section beginning on page 2.

We have considerable flexibility in the depth of the review. The greater the depth, the more we know about your recordkeeping, processes, and procedures, which can lead to a more complete import manual. Please contact us if you are interested in the important service.