



**Australian Government**  
**Australian Customs Service**

Customs House  
414 LaTrobe Street  
GPO Box 2809  
Melbourne Vic 3001

V06/09225

Mr Aaron Poole  
BR INTERNATIONAL  
7 Lillee Cres  
Tullamarine, Vic 3043

Dear Mr Poole,

**Re: Audit under s.240AC of the customs Act 1901**

Customs Compliance Assurance requested documents under s240AC of the *Customs Act 1901*. The purpose of the request was to conduct Compliance testing of import records held by your company.

**Executive Summary:**

BR International was one of the companies selected for Compliance testing by Compliance Assurance. The testing is part of Customs responsibilities to monitor the international trading environment and validate relevant transactions with Customs. It is part of an overall environmental assessment to provide a measure of assurance in terms of revenue leakage and data integrity in the importing/exporting environment.

Substantive testing was conducted on 30 selected import entry lines. Line details were verified against the supporting commercial documents provided by your company. Entries for testing were selected from those lodged with Customs where BR International was the Customs Broker supplying import details to Customs.

All fields relating to the selected import entry lines were examined.

**Test Findings - Imports**

With the exception of 4 incidence of incoterms not entered, the examination revealed that all entries examined were correct.

**Compliance conclusion.**

The assessment revealed a high level of compliance for the audit period and self-regulation was seen to be in place. This opinion is based on the company's overall performance during the audit, and the standard of documentation provided in support of the entries.

The Infringement Notice Scheme has not been considered as there were no issues, which warrant such consideration. In cases where sanctions may apply, clients are given every opportunity to clarify and discuss the matter with the relevant auditors.

Notwithstanding the results of this limited audit, Customs reserves the right to re-examine commercial documents relating to any of the client's Customs entries within five (5) years of the goods being entered.

**Outstanding actions / issues:**

There are no outstanding issues.

The audit team wish to thank you for the co-operation shown to us during this audit.

Yours sincerely,



Trevor Anderson  
Compliance Assurance Team 3  
Melbourne.

30th January 2007