

A Director's Perspective:
Strategies for U.S. Customs Readiness
and Resilience
Speaker: Aasha Wanless

2026 ATCC CONFERENCE

Overview



REGULATORY LANDSCAPE
COMPLEXITY



DATA AND METRICS: KEYS TO RISK
MANAGEMENT



PROACTIVE AUDIT READINESS



Regulatory Landscape Complexity

THE REGULATORY LANDSCAPE: SCANNING FOR SIGNALS, NOT NOISE



Increased Enforcement

Velocity of Change

Input Overload

A collage of overlapping screenshots from various sources, including a tweet from Donald J. Trump, a U.S. Customs and Border Protection bulletin, a White House press release, the Federal Register, a U.S. Customs and Border Protection FAQ page, and an NBC News article. The screenshots illustrate the volume and complexity of regulatory information and news that professionals must scan through.

Donald J. Trump @realDonaldTrump

Effective immediately, any Country Islamic Republic of Iran will pay a business being done with the Uni

U.S. Customs and Border Protection

CSMS # 65236645 - UPDATED GUIDANCE: Import Duties on Imports of Aluminum and Aluminum Derivative Products

U.S. Customs and Border Protection sent this bulletin at 06/03/2025 06:55 PM EDT

THE WHITE HOUSE

FEDERAL REGISTER

U.S. Customs and Border Protection

Section 232 Tariffs on Steel and Aluminum Frequently Asked Questions

General Section 232 FAQs

NBC NEWS

Trump says he'll hit Denmark and 7 other countries with new tariffs until there's a deal to buy Greenland

THE REGULATORY LANDSCAPE: MONITOR AND MOBILIZE



Intelligence Network

Email lists, LinkedIn
Webinars – CBP and Industry
Trade groups



Administration Actions

Read White House Presidential Actions and subsequent CSMS messages
Engage legal counsel and develop strategy for court cases



Legislative Engagement

Join industry lobbying organizations
Participate in gov't outreach efforts, including DC engagement
Sign onto letters



Counsel, Consultants and Advocates

HIGH-VELOCITY COMPLIANCE: RESPONSE ROADMAP



Engagement Framework

Strategic Synthesis

Verified Accuracy

Communication Cadence



Actionable Insights

Targeted Relevance

Defined Execution

Impact Assessment

HIGH-VELOCITY COMPLIANCE: NAGIVATING NEW NORMS



Agility Mandate

Rapid Response

Minimum Viable Product

Foundational Leverage



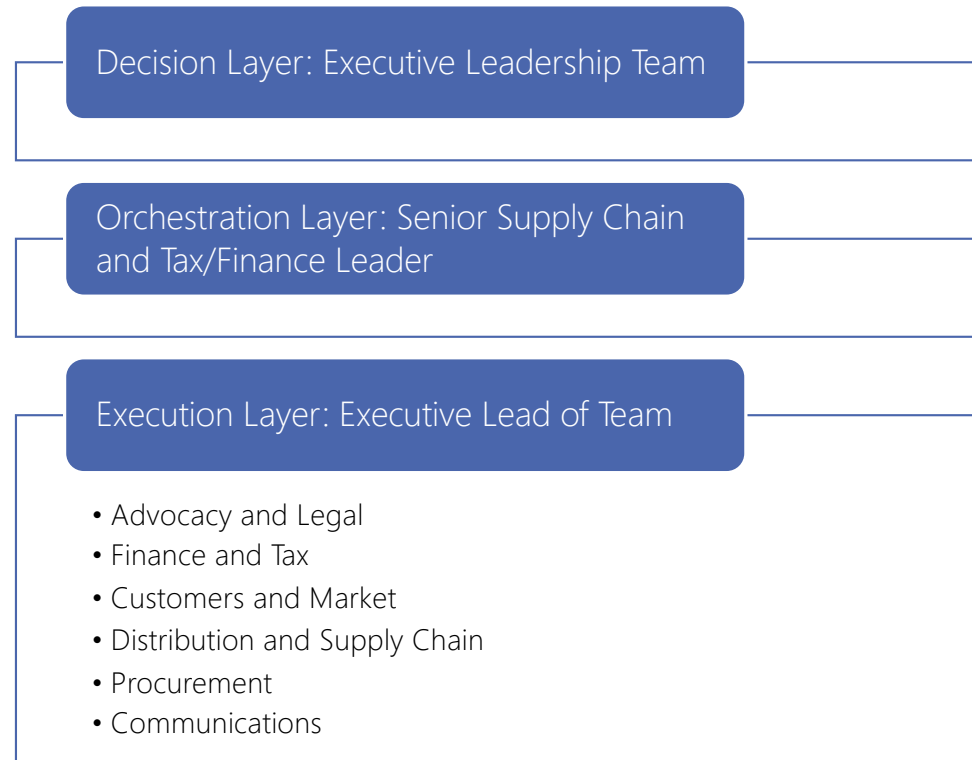
Shared Solutions

Cross-functional Collaboration

Accountable Actions

Deliverables Defined

CROSS FUNCTIONAL TARIFF TEAM EXAMPLE





Data and Metrics: Keys to Risk Management

COMPLIANCE AS A DATA FUNCTION: PREDICTIVE RISK MODELING



Stakeholder Engagement

Segmented Signaling
Relevant Impact



The Power of Proactive Data

Proactive Risk Targeting
Metric-Driven Execution



Scenario Planning

Predictive Risk-Mapping
Savings Simulations



Leveraging Basic Tools

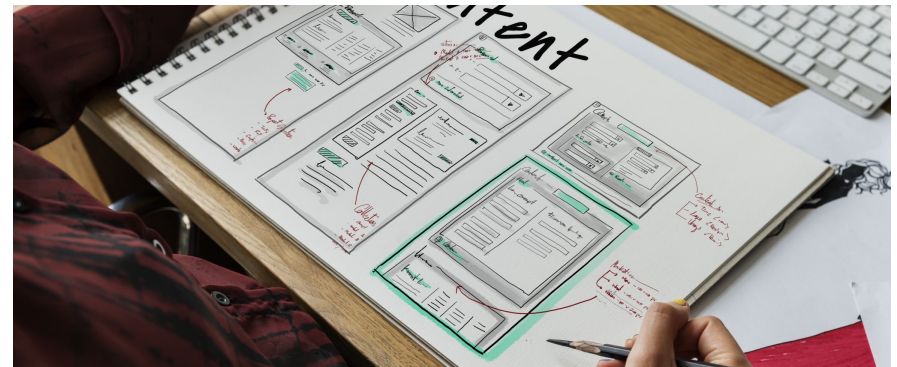
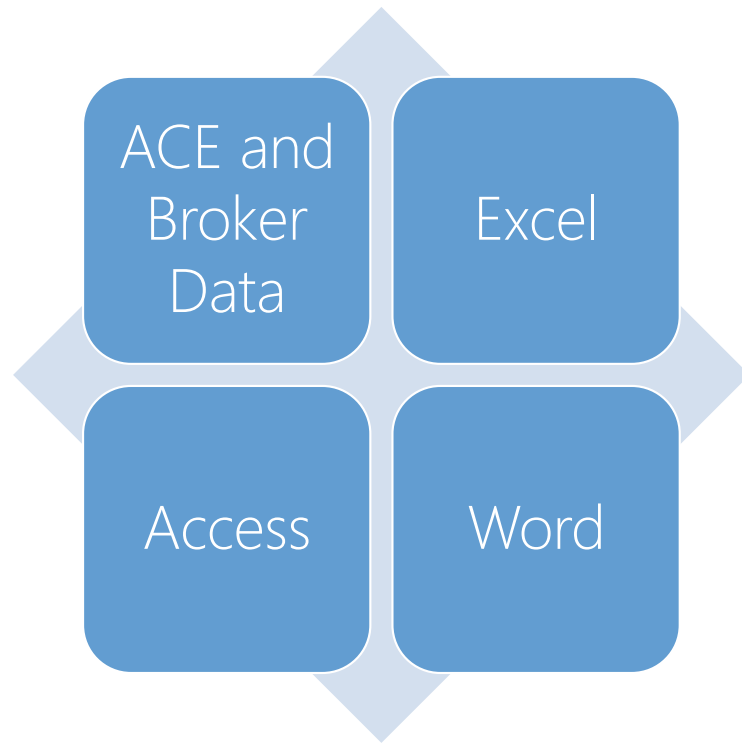
Agile Integration
Desktop Data Solutions

COMPLIANCE AS A DATA FUNCTION: KPMG GLOBAL DATA TOOL



Metric	Value
Total Export Value	\$124,946,000
Destination Countries	52
Declarations	5,534
Item Lines	27,006
Lines With Export Licenses	1,168
Freight Forwarders	11
Incoterms	13
Ship To Parties	232

COMPLIANCE AS A DATA FUNCTION: FOUNDATIONAL TOOLKIT



COMPLIANCE AS A DATA FUNCTION: RISK TRACKER



Trade Compliance Risk Tracker										
Scope: Risks to be added to the tracker are higher risks that might lead to disclosures, penalties, or other actions that would be reported to leadership. For Example: discrete HTS errors would not be added to the risk tracker but the identification of a systemic issue would.										
Date Added to the Tracker	ID Naming Convention: "001, 1st Letter of Risk Category, 1st Letter of Region" in sequence				Examples include: Customs Valuation, HTS, ITAR, EAR, OFAC Sanctions, ECCN	Provide brief description of the issue such as "Use of an incorrect HTS code due to product modification resulting in duty underpayment."	Click here for assistance with determining Risk Impact Help_Risk Evaluation	Click here for assistance with determining Risk Vulnerability Help_Risk Evaluation	Click here for assistance with determining Risk Likelihood Help_Risk Evaluation	Risk Calculation
(Free Form)	(Free Form)	(Chose Option)	(Free Form)	(Chose option)	(Free Form)	(Free Form)	(Chose Option)	(Chose Option)	(Chose Option)	(Free Form)
Date	ID	Region	Country	Risk Category	Compliance Area	Risk Description	Risk Impact	Risk Vulnerability	Risk Likelihood	Risk Score

COMPLIANCE AS A DATA FUNCTION: ENTITY RISK ASSESSMENT



International Trade and Regulatory Entity Risk Assessment			
	Response	Measurement Score	Category Score
Category A: Trade Volume/Value (20% Weight)			
<u>Measurement 1 (100% Weight)</u>			
Import and export value for previous fiscal year	\$ 1,000,000.00	5	5
Score			5
Category B: Sanctions Risk (30% Weight)			
<u>Measurement 1 (20% Weight)</u>			
Number of sanctioned party hits		2	3
<u>Measurement 2 (30% Weight)</u>			
Sales value to top risk countries	2000		1
<u>Measurement 3 (50% Weight)</u>			
Sanctions screening occurring for all customers and suppliers	Yes		1
Score			1.4
Category C: Customs Environment (30% Weight)			
<u>Measurement 1 (40% Weight)</u>			
Ease of making entry including regulatory complexity	Moderate		3
<u>Measurement 2 (60% Weight)</u>			
Customs' approach to handling self disclosures, violations, audits and penalties	Moderate		5
Score			4.2
Category D: Control Environment (20% Weight)			
<u>Measurement 1 (40% Weight)</u>			
Audits in place to validate procedures occurring and accuracy	Yes		1
<u>Measurement 2 (30% Weight)</u>			
Mandatory training for all impacted employees on imports, exports, and sanctions	Yes		1
<u>Measurement 3 (30% Weight)</u>			
Previous year's disclosures, violations, penalties, and audit findings	Moderate		3
Score			1.6
Total Risk Score			6.24



Proactive Audit Readiness

THE FOUNDATION OF RESILIENCE: MASTERING THE CONTROL ENVIRONMENT

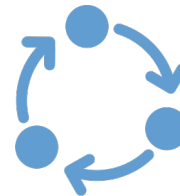


Agile Trainings

Risk Relevant

Audience Specific

Reasonable Care Fundamentals



Process, Process, Process

SOP for SOPs

Standardize to Stabilize

Partner with Precision

THE FOUNDATION OF RESILIENCE: DOCUMENTATION

Operational Accuracy

Memorializes decisions made and agreements with third parties to ensure clarity and alignment

Legal and Regulatory Adherence

Ensures compliance with complex, quickly changing trade laws and recordkeeping requirements

Employee Training and Consistency

Provides clear guidelines for training staff, ensuring consistent application of procedures

Risk Mitigation and Defensibility

Creates an auditable record, proving due diligence and protecting against penalties, fines, and seizure

Data for Improvement

Enables continuous review and improvement of compliance programs



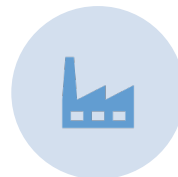
CONTRACTS



PURCHASE ORDERS



BROKER
INSTRUCTIONS



ORIGIN, HTS, VALUE,
AD/CVD
DETERMINATION

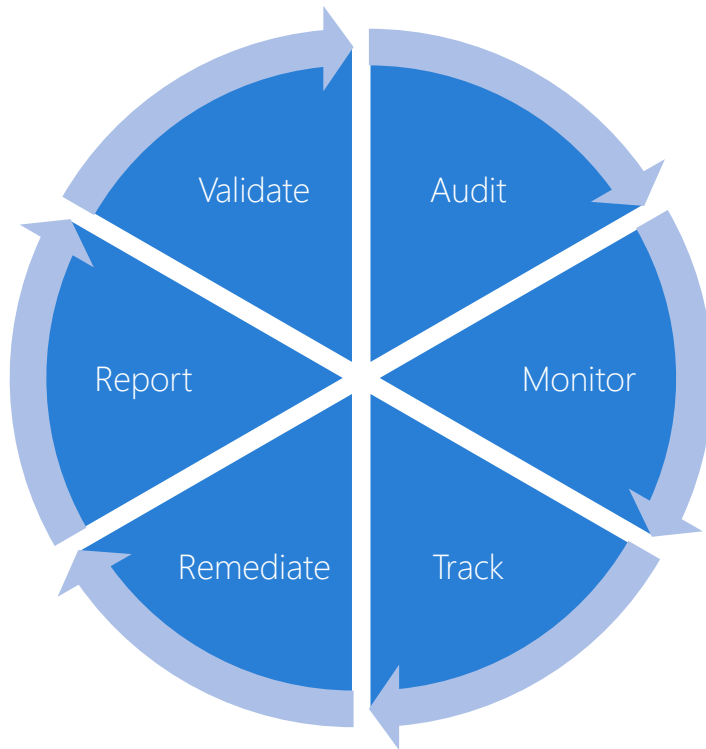


APPROACH TO NEW
REGULATION



KEY DECISIONS

THE FOUNDATION OF RESILIENCE: CLOSE KNOWN GAPS



Audit critical compliance elements

Monitor key activities

Track findings

Remediate through root cause and corrective actions

Report status and progress to organization

Validate compliance using external partners

THE FOUNDATION OF RESILIENCE: AUDIT AND MONITOR



Area	SOP/WI Name	SOP/WI #	Auditing or Monitoring	Responsible Party	Activity	Frequency	Planned Timing of Activity	Activity File Path	Auditing or Monitoring Overview
Trade Compliance	Reconciliation	SOP-123	Monitoring	Self-Assessment	Blanket Reconciliation Flagging Communication	Annual		Annual Assessment	This monitoring step will ensure the annual assessment was performed by the Trade Compliance Manager within the first month of each fiscal year. Trade Compliance Manager will determine if reconciliation is still applicable to each IOR.
Trade Compliance	Reconciliation	SOP-345	Monitoring	Self-Assessment	Reconciliation Status	Quarterly			This monitoring step will confirm that TC validates that the entry reconciliation status is changed in ACE. This will be executed by verifying the Recon Log is marked as "Y" and by reviewing the ACE report to confirm the status was changed.
Trade Operations	Broker Management	SOP-564	Monitoring	Self-Assessment	Power of Attorneys	Annual		Power of Attorneys	This monitoring plans will ensure that all POA's are renewed on an annual basis. The monitoring plan will confirm that renewed POA's are sent to the agent and acknowledgement of receipt by the agent of the renewed POA. In the case of a POA revocation, the monitoring plan will ensure the letter of revocation was sent to the agent and acknowledgement of receipt of the revocation by the agent was received by Trade Operations. Monitoring will include that the power of attorney tracker dates are populated and correspondence is received for 100% of the active POA's.
Trade Compliance	Trade Compliance Training	SOP-236	Monitoring	Self-Assessment	Training Completion	Quarterly	TBD based on FY training schedule	Trade Compliance Training Program	This monitoring plan will ensure that the Trade Compliance team has performed the necessary actions to ensure that each training has reached the 95% completion goal and that new/transferred employees are receiving the trainings automatically.
HTS	HTS Classification	SOP-678	Monitoring	Self-Assessment	Product and Classification Training Review	Annual	April	Product and Classification Training Review	This monitoring plan will ensure that the HTS Manager performs an annual review of the training material in Q4. Email confirmation of the change notification or notification that no change was needed will be stored in the Training Evidence folder.

THE FOUNDATION OF RESILIENCE: TRACK AND REMEDIATE



Auditing Activity	Identified By	Priority	Finding Identifier	Date Identified	Facts	Finding Owner	Root Cause	Action Plan	Action Plan Owner(s)	Original Action Plan Deadline(s)	Revised Deadline (if applicable)	Date of Completion

THE FOUNDATION OF RESILIENCE: REPORT



			Q1 (FY2025 Q4)	Q2 (FY2026 Q1)	Q3 (FY2026 Q2)
Activity	Critical?	Responsible Party being Monitored	Monitoring Result	Monitoring Result	Monitoring Result
Product and Classification Training Confirmation	No	HTS	Green	Red	Red
HTS Database Checks	No	HTS	Red	Red	Red
Broker Request Root Cause and Corrective Actions	No	HTS	Green	Green	Green
HTS Updates	No	HTS	Green	Green	Yellow
Database Integrity Audit	Yes	HTS	Green	Green	Green
Broker Scorecard	No	Trade Operations	Green	Red	Red
Customs Entry Recordkeeping Audit	Yes	Trade Compliance	Green	Green	Green
Entry Packet Line-Item Audit	Yes	Trade Compliance	Green	Green	Green
Broker Weekly Line Level Data Audit	Yes	Trade Operations	Green	Green	Green
Training Assignment/Execution	No	Trade Compliance	Yellow	Green	Green

THE FOUNDATION OF RESILIENCE: VALIDATE

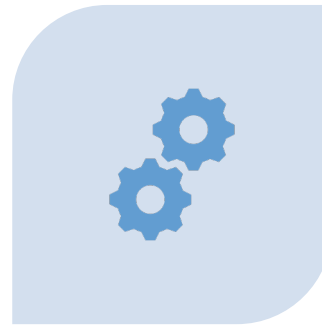


ID	Sub-Section	SOP Control #	SOP Name	Critical Action	Procedure Section	Procedure Reference	Assessment Step	Sample Size; Within Audit Period Unless Stated Otherwise
1	A	SOP-123	Communications with Customs and Border Protection SOP (SOP-123)	ACE Monitoring and Contact Verification	5.3.1	Confirm ACE Activity	1. Confirm the ACE report has been viewed at least every two weeks. 2. Confirm that ACE contacts for all US importing entities were verified within the last year and are accurate.	1. Verify no open CBP messages and received confirmation of twice a week checks 2. Verify accurate contact for each IOR and receive confirmation of annual check
2	E	SOP-563	Country of Origin and Marking SOP (SOP-563)	CF4647 Notice Response & Remediation	2.3.1	CF4647 Incident Review	1. For any received CF4647 Notice to Mark/Redeliver, confirm that Trade Compliance Operations immediately: Notified Director, Legal, and Supply Chain Management/Supplier Contact; documented the merchandise being held or recalled; and documented the remedial action (marking, export, or destruction) taken within the 30-day window to avoid the 10% marking duties.	1. 100% of any CF4647 notices
3	E	SOP-985	Customs Broker Management SOP (SOP-985)	Recordkeeping Compliance	2.3	Recordkeeping	1. Confirm that required documents (POAs, Broker Manual, Scorecards, Meeting minutes) are saved to the correct folders	1. Review location for documents provided as part of Customs Broker Management assessment
4	A	SOP-426	HTS Classification SOP (SOP-426)	Rationale Documentation & Legal Basis	5.3	Verify Rationale Completeness	1. Verify that the detailed rationale is complete and provides an account of the steps taken, explicitly referencing applicable GRIs, Section/Chapter Notes, and/or ruling precedent used to support the classification. 2. Verify the existence of records providing the basis for the HTS determination are maintained.	1. Random sample of 10 items classified during the audit period 2. Same sample as above

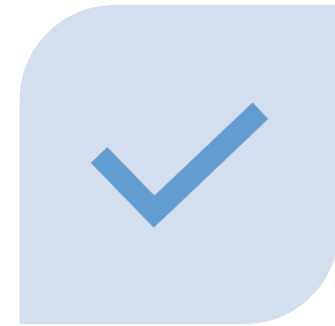
CONCLUSION



STRENGTHEN
REGULATORY RESILIENCE



LEVERGAE DIGITAL
INTELLIGENCE



ENABLE PROACTIVE
COMPLIANCE

Thank You



2026 ATCC CONFERENCE