



CUSTOMS AUTHORITY

Commissioner's Administrative Instruction



Standard Operating Procedure (SOP) titled:

“Internal Audit Procedure – 2020”

SOP Number 17 of 1A / 07 / 2020

1. Standard Operating Procedure (SOP) Title

This Standard Operating Procedure (SOP) will be officially titled: *"Internal Audit Procedure – 2020"*.

2. Scope

The provisions and associated annexes contained within this SOP apply to internal audits in all areas of the Customs Authority (CA).

The Unit of Internal Audit and Ethics (UAIE), was established by Article 11 (3e) of Decree Law 2/ 2020, Organic Structure of the Customs Authority. In addition, Article 17 of DL2/ 2020, sets out the responsibilities of the UAIE, such as monitoring and evaluating CA's administrative structure; training of CA's employees; administration of CA's human, material and financial resources; compliance with legal provisions of CA's internal regulations and instructions; and research and implementation of internal quality standards.

This SOP is designed to support key functions of the UAIE, in accordance DL 2/2020. Specifically, this SOP will help internal auditors of UAIE to check 'compliance with legal provisions of CA's internal regulations and instructions. In addition, in Decree Law 28/ 2019, Organic Structure of the Ministry of Finance (MOF), Article 39, defines the responsibilities of the Office of Inspector General (herein abbreviated to the Portuguese acronym GIG). The GIG is the central service of MOF responsible for internal audits and inspection actions in all areas under the portfolio responsibility of MOF, including the CA. Therefore, the UAIE will conduct its activities in a manner that supports and aligns with the functions of GIG.

Following implementation of this SOP, a further SOP may be developed to support UAIE in its other core functions as defined in Article 17 of DL2/ 2020. In addition, it is likely that this SOP, will aim to incorporate more advanced Internal Audit International standards.

3. Authorization

This SOP is issued by the Commissioner of the Customs Authority, in accordance with the following provisions of the Customs Organic Law, Decree Law 2/2020:

- a) Article 9, Customs Authority Commissioner, paragraph (1c) allows the Commissioner to: "approve the administrative rules and/or instructions necessary for the operation of the Customs Authority, including the application of Customs legislation";

4. Responsibilities, Working Definitions and Audit Guiding Principles

In the international context, Internal audit is considered an important appraisal function that brings a systematic evidence-based approach to assessing and improving the effectiveness of risk management strategies and practices, management control frameworks, systems and practices, and governance processes within an administration.

The World Customs Organization Revised Arusha Declaration concerning Good Governance and Integrity in Customs, lists ten principles for an effective national Customs integrity program. The sixth principle, "Audit and Investigation", states that the prevention and control of corruption in Customs can be assisted by the implementation of an array of appropriate monitoring and control mechanisms, such as the use of internal audit.

4.1 Role of Unit of Internal Audit and Ethics (UAIE)

In accordance with Article 17 of DL2/ 2020, the Unit of Internal Audit and Ethics (UAIE), supports the Commissioner in carrying out its monitoring and evaluation functions in relation to:

- a) CA's administrative structure;
- b) The training of CA's employees;
- c) The administration of CA's human, material and financial resources;
- d) Compliance with the legal provisions applicable to CA and internal regulations and instructions; and
- e) The research and implementation of internal quality standards.

4.2 Definitions

For the purposes of this SOP, the following working definitions will be adopted and utilized:

Internal audit: The review and examination of records and activities, undertaken by the organisation itself, usually on a regular basis, to assess the adequacy of system controls, to ensure compliance with established policies and operational procedures, and to recommend necessary changes in controls, policies, or procedures.

Internal auditor: (Adapted from Article 17 of DL2/ 2020). A Customs Authority employee who is assigned to perform duties in the Unit of Internal

	Audit and Ethics (UAIE), in accordance with the Customs Organic Law and Civil Service Commission (CSC) rules and regulations.
<u>Process:</u>	A set of interrelated or interacting activities which transforms inputs into outputs.
<u>Procedure:</u>	A specified way to carry out an activity or a process.
<u>Customs procedure:</u>	Any activity conducted by the Customs Authority, in a specific way, for the purposes of performing its missions.
<u>Control:</u>	Any measure applied to a process activity to ensure compliance with regulatory requirements and/ or internal directives.
<u>Customs control:</u>	The actions and set of measures applied by Customs to ensure compliance with Customs legislation or other legislation of Timor-Leste governing the import, export, transit, transshipment and warehousing of goods moving between Timor-Leste and other countries or territories, and the movement of foreign goods, passengers and luggage in Timor-Leste (Customs Code Decree Law 14/2017, Article 3h).
<u>Fraud:</u>	Any person who, with intent to obtain unlawful gain for him or herself or a third party, by means of error or deceit over acts he or she has cunningly committed, and thus leads another person to act in such a manner that causes property loss to said person or any third party, is punishable with up to 3 years imprisonment or a fine (Timor-Leste Penal Code, Article 266).

4.3 Internal Audit Guiding Principles

The following are the guiding principles that CA Internal auditors should observe, as a minimum, when undertaking UAIE activities.

- 1) Internal auditors must conduct activities in accordance with relevant national laws and regulations. For example, Article 39 of DL28/ 2019, MOF's Office of Inspector General, which can be found at **Annex 1**.
- 2) Internal Audits will be generally conducted by the UAIE in accordance with their Annual Audit Plan, as approved by the Commissioner.

- 3) Requests to undertake audits of approved Standard Operating Procedures (SOPs) can also be initiated by a National Director or Unit Director, by completing the "Audit Request Form" at Annex 2.
- 4) Where appropriate and necessary to do so, spot checks can also be undertaken at the direction of the UAIE or the Commissioner. Further information is provided at Section 5.
- 5) When undertaking UAIE related activities, staff must utilize the report template titled, "Internal Audit Checklist and Report", which is available at Annex 3.
- 6) When undertaking UAIE related activities, staff must follow the process identified at Section 12, and summarized within the process diagram which is available at Annex 4.
- 7) In the event that fraud, criminality or any other act contrary to law may be suspected, the UAIE will report it as soon as practicable to the Customs Authority Commissioner and include evidence to support the claim. In doing so, the UAIE will complete the "UAIE Referral to the Commissioner" report template, which is available at Annex 5.
- 8) All staff engaged upon UAIE related activities must:
 - a) Remain completely impartial, and have no direct operational responsibility or authority over any of the activities audited.
 - b) Exhibit the highest level of professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined.
 - c) Make a balanced assessment of all the relevant circumstances and not be unduly influenced by their own interests or by others in forming judgments.

5. Tasking and Requests for Internal Audits

Internal audits conducted by the UAIE can be generated in any of the following ways:

- a) At the direction of the Director of UAIE;
- b) As part of any approved Internal Audit Annual Plan;
- c) At the direction of the Commissioner;
- d) Following a formal request from a National Director or Unit Director; and
- e) Following a formal request of assistance from MOF GIG.

Spot checks, which relate to a single specific issue but not amounting to a full internal audit, may be conducted:

- a) At the direction of the Director of UAIE; and
- b) At the direction of the Commissioner.

6. Objectives of this SOP

The objective of this SOP is to provide clear instructions on:

- a) Who is responsible for applying the provisions contained within this SOP;
- b) Processes that must be followed;
- c) Use of approved standard templates; and
- d) Minimizing opportunities for procedural abuse or malfeasance.

7. When this Procedure Applies

The provisions and associated annexes contained within this SOP apply to all CA employees.

8. Applicable Legislation

The following legislation is applicable to UAIE activities:

- a) Article 3 of DL2/ 2020, Material Tasks, paragraph (2c) requires the Customs Authority to “exercise customs supervision over people and goods, carrying out control actions, namely verification, retail, inspection, audits and reviews of persons with a view to guaranteeing the application of customs regulations and fiscal”;
- b) Article 11 of DL2/ 2020, Organic Structure of the Customs Authority, paragraph (3e) establishes the Unit of Internal Audit and Ethics (UAIE);
- c) Article 17 (1) of DL2/ 2020, UAIE, mandates that the unit is responsible for the “development of Customs Authority inspection and audit actions”; and
- d) Article 39 of DL28/ 2019, establishes the Office of Inspector General in the Ministry of Finance.

9. Procedure Owner

The owner of this procedure is the Director of UAIE, who will be responsible for:

- a) The implementation and standardized application of all the provisions in this SOP, in all relevant Customs areas nationally and regional border posts;
- b) Ensuring that all officers have access to a written copy of this SOP;
- c) Ensuring that all relevant officers receive appropriate training in the content of this SOP at the relevant level;
- d) Taking corrective measures in case the provisions contained within this SOP are not followed strictly as described; and
- e) Proposing to the Commissioner, any changes or amendments to this SOP when operational circumstances so demand.

10. Changes

Any changes to this SOP, and any associated annexes, must be approved and signed by the Commissioner prior to coming into force. Once approved, the updated SOP must be circulated to employees prior to any changes taking effect.

11. Enforcing this SOP

All employees shall apply and enforce this procedure, as per the following laws:

- a) Organic Structure of the Customs Authority, Decree Law 2/ 2020;
- b) Customs Code, Decree Law 14/ 2017;
- c) Public Service Statute, Law No. 8/ 2004, Article 40 (2c); and
- d) Public Service Statute, Law No. 8/ 2004, Article 43.

12. Process

When UAIE staff conduct internal audits of approved standard operating procedures (SOPs), they will be required to apply and adhere to the following four steps:

1. Plan the Audit;
2. Conduct the Audit;
3. Prepare Audit Report; and
4. Monitor Implementation.

For ease of reference, a process model which summarizes these steps is available at Annex 4.

These steps are expanded upon further below:

1. Plan Audit

- a) If the audit has been initiated by the Director of UAIE, at his or her own discretion, or as part of internal audits included in the UAIE Annual Plan, then proceed to tasks indicated in points (1e) and (1f) below, and then proceed to steps 2, 3 and 4.
- b) UAIE receives a formal request from a National Director or Unit Director. All requests must be completed using the "Audit Request Form" (identified at Annex 2).
- c) UAIE reviews the request and can seek further information before approving or not approving the audit request.
- d) If the request is approved, the Director of UAIE formally approves the request and then delegates an internal auditor to prepare to conduct the audit and confirming the date of audit with relevant National Director or Unit Director. A copy of the signed request is given to the National Director or Unit Director.
- e) The Director of UAIE gives a copy of the approved SOP to be audited to the internal auditor, as well as any other relevant material to enable the auditor to conduct the internal audit.
- f) The internal auditor reads the audit request form, the "Audit Checklist and Report" (identified at Annex 3), the approved SOP being audited, and if applicable, associated supporting annex's, legislation and guidelines.
- g) The assigned internal auditor will inform the relevant National Director or Unit Director, of the nature, scope and proposed dates for the internal audit to be conducted in his/ her area of responsibility.

2. Conduct Audit

- a) Using the "Audit Checklist and Report" template, the internal auditor conducts interviews with the National Director or Unit Director, who is the process owner of the approved SOP.
- b) The internal auditor also conducts interviews with other process actors to get a holistic understanding of the work area and implementation of the SOP.

- c) The auditor must also conduct a walk through the different process steps of the approved process to verify if the SOP is being completely followed. The auditor must make notations of this and collect any statistical data that is available.
- d) The internal auditor must go through each step outlined in the audit checklist and respond to each checklist question, with a yes or no answer. Where the answer is a no, the auditor must clearly describe the reason for non-compliance.

3. Prepare Report

- a) All steps of the "Audit Checklist and Report" (identified at Annex 3), must be completed.
- b) Where necessary, the internal auditor can seek further clarification from the relevant National Director or Unit Director, where the audit occurred.
- c) It is important the internal auditor makes specific and detailed recommendations on what is needed to improve the SOP or the implementation of the SOP in the work area, and set specific dates for when the changes must be made. Recommendations on potential process improvements must be agreed to by the process owner (Responsible National Director or Unit Director).
- d) If non-compliance is determined during the audit, the internal auditor must make specific recommendations to rectify the non-compliant issue(s) and set clear dates for when changes must be made. If necessary, the internal auditor can speak with the process owner to negotiate an agreed date for when changes must be made.
- e) The Internal auditor submits the audit report for review and approval by the Director of UAIE.
- f) A final copy of the audit report must be given to the process owner of the SOP being audited, and a summary of the audit results and recommendations must be included in the monthly audit report of the Commissioner.

4. Monitor Implementation

- a) Where process recommendations have been made to address non-compliance with the SOP, the internal auditor must schedule a follow up review to check that agreed changes have been complied with in the SOP or the work area.
- b) The internal auditor must return to the work area to observe whether changes have been made and what impact the changes have had to the work area. Any


progress made will be recorded in the "Audit Checklist and Report" (identified at Annex 3).

- c) In monitoring changes, the internal auditor will interview the process owner and process actors to seek their opinions about what positive impact it has had to the work area. If any negative impact is identified, the internal auditor must take on board the feedback and make recommendations to address the problems.
- d) In instances where audit recommendations are not implemented, without valid justification, the UAIE must prepare an Exception report to the Commissioner, explaining the circumstances of the audit, the steps undertaken and the action(s) the Commissioner can take to resolve the issue(s).
- e) The Director of the UAIE is responsible for providing regular audit updates to the Commissioner. These periodic audit reports, among other things, should focus on the Internal Annual Audit Plan and progress made towards implementation of the audit plan.

By virtue of Article 9 (1c) of Decree Law 2/2020 that allows the Commissioner to: *"approve the administrative rules and/or instructions necessary for the operation of the Customs Authority, including the application of Customs legislation"*, I hereby:

- a) **Approve** this Standard Operating Procedure (SOP) titled, "Internal Audit Procedure - 2020";
- b) **Direct** that this SOP be communicated to all relevant CA employees, and for all CA employees to implement, apply and enforce all parts of this SOP as described; and
- c) **Direct** that this SOP shall come into effect the day after the signed date below.

Signed on the 14 day of July 2020


Jose Abilio

Acting Commissioner

Customs Authority

Timor-Leste

(official Customs seal)

	v.1 (version one)	

14.1 Amendments

Annex 1: Organic Structure of Ministry of Finance (Decree Law 28/ 2019)

Article 39, Office of Inspector General (GIG)

5. The Office of the Inspector General, abbreviated by GIG, it is the central service of the Ministry of Finance (MOF) responsible for internal audits and inspections in all legally dependent organic units of MOF, at any functional and hierarchical level and in any activities they carry out.
6. The GIG is responsible for:
 - a) Conducting internal audits, inspections or supervisions within the scope of the MOF or other institutions regarding the respective financial management and patrimonial;
 - b) Carrying out inspection activities for specific purposes, according to the Minister's guidelines;
 - c) Report to the Minister the results of the activities of audit or inspection provided for in a) and b) above; and
 - d) Perform any other tasks that may be required assigned by law, regulation or order.
7. The GIG is Chaired by an Inspector General, who is equivalent to a Director General for all legal purposes, recruited under the terms of Leadership and Management positions of Public Administration and directly reporting to the Minister of Finance.
8. The Inspector General is assisted by two Sub-Inspector Generals, equivalent to National Directors, for all legal effects, recruited under the terms of the career regime directing and leading the Public Administration and directly subordinate to the Inspector General.

Annex 2: Internal Audit Request Form



Background			
Submitted By:		Position:	
Audit Location:		Work Area:	
SOP Title and Number:		Proposed Date(s):	
Reason for internal audit			
Please describe the reason why you would like to request an audit of the approved SOP.			
Audit Limitations			
Please describe any potential known problems the auditor may encounter when conducting the audit.			
Audit Objectives			
What are the objectives of the audit? These should be listed by level of importance.			
Submitted for Approval			
Name:		Position:	
Signature:		Date:	

Assessment by UEIA			
<p>I have assessed this request and:</p> <p>Agree with the proposed audit request <input type="checkbox"/></p> <p>Disagree with the proposed audit request <input type="checkbox"/></p> <p><i>(record reasons below)</i></p>			
Reason(s):			
Name:		Position:	
Signature:		Date:	

Annex 3: Internal Audit Checklist and Report



BACKGROUND	
Name of Auditor:	
Position:	
Name of Supervisor:	
Position:	
Process Being Audited: <i>(include title of process and number)</i>	
Date of Audit:	
LOCATION OF AUDIT	
National Directorate or Unit:	
Name of Department:	
Name of Section:	
Name of Supervisor:	

Using this Checklist and Report

This checklist is designed to assist internal auditors in reviewing Customs processes in a systematic and methodical way. The focus is to establish and record on the checklist whether a process is being performed in accordance with its approved Standard Operating Procedure (SOP), and to identify any deviation from approved procedure.

The audit findings are recorded simply as **"YES"** or **"NO"** regarding compliance, with the internal auditor able to record details of non-compliance to the process implementation or performance.

At the end of this checklist, the internal auditor must report on the audit findings, including corrective actions to be taken, and if required, suggest process improvements. In this connection, corrective actions are mandatory activities to help bring the process into compliance with the SOP; and suggested improvements are not mandatory activities, but the process owner should consider in order to improve a particular part of the approved SOP.

Compliance Guideline

Finding	Definition/Impact	Action/Mitigation
"YES" (COMPLIANT)	Compliant means adherence with the requirements of the approved Standard Operating Procedure (SOP). Minor deviation practices, not affecting the overall process objectives, may be accepted only if the process owner has identified a corrective measure, or an improvement, and is making efforts to implement it.	Continue to monitor periodically. Ensure that minor deviation practices are corrected promptly.
"NO" (NON-COMPLIANT)	Non-compliant means issues have been identified, which result in deviation from the approved SOP, ranging from partial implementation to ignorance of the SOP, likely to result in the process not being performed in accordance with the Customs law, or specific management directives.	Investigate causes of non-compliance, and recommend immediate corrective action. Re-audit in 4 weeks to verify correction.

Section 1: Process Implementation

The purpose of these questions is to assist the auditor determine whether the approved SOP has been effectively communicated and implemented in the relevant work area.

#	Audit Question	Complies		Reasons for Non-Compliance
		YES	NO	
1.	Is the SOP defined and documented?	<input type="checkbox"/>	<input type="checkbox"/>	
2.	Is the process owner identified in the SOP and actively supporting its implementation in the work area?	<input type="checkbox"/>	<input type="checkbox"/>	
3.	Have Customs officers been given a hardcopy of the SOP and associated forms, or do officers have access to an electronic version?	<input type="checkbox"/>	<input type="checkbox"/>	
4.	Was training, workshop or information session provided by the process owner and/ or the Customs Training Department before implementation of SOP?	<input type="checkbox"/>	<input type="checkbox"/>	
5.	Is the SOP being used and followed in the work environment?	<input type="checkbox"/>	<input type="checkbox"/>	
6.	Do employees undertake all the steps in the SOP?	<input type="checkbox"/>	<input type="checkbox"/>	
7.	Are documents (SOP and forms) understood by those who need to use them?	<input type="checkbox"/>	<input type="checkbox"/>	
8.	Is there a clear and simple narrative in SOP, which describes accurately the actions to be taken by Customs officers?	<input type="checkbox"/>	<input type="checkbox"/>	
9.	Does the SOP help Customs officers to do their job better? <i>Note: Auditor will need to review and make observations.</i>	<input type="checkbox"/>	<input type="checkbox"/>	

Section 2: Process Resources

The purpose of these questions is to assist the auditor determine whether adequate resources (for example, personnel, training, and equipment) have been allocated to support effective implementation of the SOP.

#	Question	Complies		Reasons for Non-Compliance
		YES	NO	
1.	Has the process owner allocated resources to support Customs officers in implementing the SOP? <i>(Resources may include access to relevant laws, forms, templates; relevant training or information sessions for Customs officers before implementation of SOP; allocation of computer, to name a few)</i>	<input type="checkbox"/>	<input type="checkbox"/>	
2.	Was the training, workshop or information session, sufficient to equip Customs officers with the knowledge and tools to implement the SOP?	<input type="checkbox"/>	<input type="checkbox"/>	
3.	If applicable, was training in the use of new software or equipment provided before implementation of the SOP?	<input type="checkbox"/>	<input type="checkbox"/>	
4.	If applicable, did the training of new software or equipment help the Customs officers to understand their role and help them to implement the SOP?	<input type="checkbox"/>	<input type="checkbox"/>	
5.	Is the work area clean and safe?	<input type="checkbox"/>	<input type="checkbox"/>	
6.	Are employees motivated and encouraged to make suggestions for process improvement, and what additional resources are needed to help them in their job?	<input type="checkbox"/>	<input type="checkbox"/>	

Section 3: Process Monitoring

The purpose of these questions is to assist the auditor determine whether the process owner has taken necessary action to monitor the implementation of the SOP, and where necessary, made adjustments.

#	Question	Complies		Reasons for Non-Compliance
		YES	NO	
1.	Is the effectiveness of the SOP regularly monitored, and when necessary, action taken to update the SOP?	<input type="checkbox"/>	<input type="checkbox"/>	
2.	Before the SOP is updated, is it sent to DG for consideration and approval?	<input type="checkbox"/>	<input type="checkbox"/>	
3.	When updates are made to SOP, are they communicated to Customs officers before changes take effect in the work area?	<input type="checkbox"/>	<input type="checkbox"/>	
4.	Is someone in the work area assigned to monitor the process and report to the process owner if changes are required? If so, who is it?	<input type="checkbox"/>	<input type="checkbox"/>	
5.	Are accurate records of process monitoring maintained by the process owner?	<input type="checkbox"/>	<input type="checkbox"/>	
6.	Is process status communicated regularly to management and Customs officers involved in the process?	<input type="checkbox"/>	<input type="checkbox"/>	
7.	If applicable, has the process owner provided the required reports to the DG as defined in the SOP?	<input type="checkbox"/>	<input type="checkbox"/>	

Section 4: Process Improvement

The purpose of these questions is to assist the auditor determine if the process owner and Customs officers are committed to improving the SOP to ensure it accurately reflects the realities of the work area.

#	Question	Complies		Reasons for Non-Compliance
		YES	NO	
1.	Where improvement is needed, can the process owner demonstrate how proposed improvements to the process can be made? <i>Note: If no improvement is required, auditor does not need to mark the "Yes or "No" column.</i>	<input type="checkbox"/>	<input type="checkbox"/>	
2.	If applicable, are accurate records kept of process problems and actions taken to determine the need for corrective/ preventive action?	<input type="checkbox"/>	<input type="checkbox"/>	
3.	If applicable, where corrective/ preventive action has been approved and implemented, have these action(s) been effective?	<input type="checkbox"/>	<input type="checkbox"/>	
4.	Are Customs officers encouraged to be involved in identifying improvements in the work area and SOP?	<input type="checkbox"/>	<input type="checkbox"/>	

Section 5: Data Collected

This section only needs completed by the auditor if the SOP being audited involves looking at declarations (DAUs).

#	DAU information to be collected	Total
1.	Number of DAUs Registered on day of audit.	
2.	Number of DAUs documentary checked (CREP) on day of audit.	
3.	Number of DAUs physically examined on day of audit.	
4.	Number of DAU's actually released on day of audit.	
5.	Auditor may add more data as needed.	

Section 6: Summary of Audit Findings

The following sections, report on the audit findings, including corrective action to be taken and timeframes; and suggestions for improvement to particular parts of the approved SOP.

6.1: List of Items Non-Compliant with Checklist

#	Non-Compliance Details	Reason(s) for Non-Compliance	Rectification Date
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			

6.2: Corrective Action

#	Corrective Action Required	Required by	Corrective action been taken/ Not taken
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			

6.3: Opportunities for Improvement

#	Recommendation for Improvements	Implementation Plan, as agreed	Implementation Date
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			

Section 7: Audit Approval

Internal Audit Completion and Approval					
Undertaken by:		Signature:		Date:	
Supervisor's Name:		Signature:		Date:	
Audit Approved:	<div style="display: flex; justify-content: space-around; align-items: center;"> YES <input type="checkbox"/> NO <input type="checkbox"/> </div>				
Comments: <i>(If no, please explain your reasons)</i>					

Annex 4: Process Model Diagram



Annex 5: UAIE Referral to the Commissioner



Background			
Requestor Name:		Position:	
Audit Date:		Audit Location:	
<p>There are reasonable grounds to suspect that one or more of the following may have occurred:</p> <p> FRAUD <input type="checkbox"/> SMUGGLING <input type="checkbox"/> CORRUPTION <input type="checkbox"/> ABUSE OF POSITION <input type="checkbox"/> OTHER <input type="checkbox"/> </p>			
Nature of the Activity			
<i>Describe the nature of the activity. Provide specific examples.</i>			
Suspect(s)			
<i>Who do you suspect may be involved? Provide names where available.</i>			
Location(s)			
<i>In which location(s) was this activity committed? Provide place names or addresses where available.</i>			
Date(s)			
<i>When did this activity occur? Provide exact dates if available.</i>			
Methodology			
<i>How was the activity undertaken? Provide specific examples.</i>			

Request Approved by UAIE Director and Submitted			
Name:		Position:	
Signature:		Date:	
Commissioner's Assessment			
<p>I have read the report and any associated information and:</p> <p>Agree with the assessment <input type="checkbox"/></p> <p>Disagree with the assessment <input type="checkbox"/></p> <p>(record reasons below)</p>			
Reason(s):			
Description of Further Action to be Taken:			
Commissioner's Approval			
Name:		Position:	
Signature:		Date:	