

(e) Annually, each U.S. based remitter, which retains an independent accountant and which remits \$10,000 or more in fees in any one calendar quarter, shall submit to the Associate Commissioner, Finance a report from the independent accountant in accordance with the *Statement on Standards for Attestation Engagements* on the application of Passenger User Fee Collection and Remittance Procedures established by the American Institute of Certified Public Accountants and the Service, to the Associate Commissioner, Finance. Each foreign-based remitter, which retains an independent accountant and which remits \$10,000 or more in fees in any one calendar quarter, shall submit a similar report to the Associate Commissioner, Finance from the independent accountant in accordance with generally accepted accounting principles of their respective countries. These reports from the independent accountants are to be submitted for receipt by the Associate Commissioner, Finance no later than ninety (90) days after the close of the fiscal year of each remitter. Each remitter, which does not retain an independent accountant or which does not remit \$10,000 or more in any one calendar quarter, shall certify under oath on each statement submitted pursuant to paragraph (c) of this section that they have complied with the applicable statutes and regulations.

(f) The Commissioner reserves the right to conduct an independent audit of any collector or remitter not providing the report or certification required pursuant to paragraph (e) of this section or based upon other information indicating non-compliance in order to assure the accuracy of the remittances of fees collected and remitted and compliance with the applicable statutes and regulations.

(g) In order to enforce compliance with the provisions of this part, the Commissioner may issue a subpoena requiring the production of records, evidence, and witnesses pursuant to the procedures set forth in §287.4 of this chapter. The authority to issue a subpoena pursuant to this section is limited to the Commissioner, Deputy Commissioner, Associate Commissioner for Management, Director for Program In-

spection, all Regional Commissioners; and all District Directors.

[53 FR 5757, Feb. 26, 1988, as amended at 55 FR 729, Jan. 9, 1990; 59 FR 49348, 49349, Sept. 28, 1994]

#### **§286.6 Maintenance of records.**

Each collector and remitter shall maintain records necessary for the Service to verify the accuracy of fees collected and remitted and to otherwise determine compliance with the applicable statutes and regulations. Such records shall be maintained for a period of two years from the date of fee collection. Each remitter shall advise the Associate Commissioner, Finance of the name, address, and telephone number of a responsible officer who shall have the authority to verify and produce any records required to be maintained under this part. The Associate Commissioner, Finance shall be promptly notified of any changes of the responsible officer.

[53 FR 5757, Feb. 26, 1988, as amended at 59 FR 49349, Sept. 28, 1994]

#### **§286.7 Penalties.**

Failure of any air or sea carrier to comply with the provisions of section 286 of the Act and this part shall subject it to one or more of the following:

- (a) Termination of existing agreements under the provisions of section 238 of the Act; and
- (b) Suspension of enroute inspections or preinspections.

#### **§286.8 Establishment of pilot programs for the charging of a land border fee for inspection services.**

Under the provisions of section 286(q) of the Act, the Service may establish pilot programs at one or more land border ports-of-entry to charge fees for immigration inspection services to be collected by the Commissioner. Individual ports-of-entry selected by the Commissioner to participate in such pilot programs may charge a fee to enhance inspection services and to recover the cost of:

- (a) Hiring additional immigration inspectors, including all associated personnel costs such as salary, benefits, and overtime;