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Integrating CTPAT and UFLPA into a Unified Supply Chain Governance Model

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Abstract: This conceptual paper develops the CTPAT–UFLPA Integrated Governance Model (CUGM) for U.S. importers with multi-tier manufacturing supply chains. A targeted narrative synthesis of recent scholarship, foundational theory, statutory provisions, and official guidance informs a shared architecture for supplier identity, evidence review, escalation, corrective action, and reassessment. Institutional and principal–agent theories explain implementation and information problems; the Three Lines Model informs accountability. CTPAT's existing social compliance requirement provides a foundation for UFLPA decision support, while statutory admissibility tests remain distinct. A governance matrix, data specification, indicators, and four propositions make the proposal evaluable. No organizational implementation, causal performance improvement, or worker-protection effect is demonstrated. The contribution is a testable governance design rather than proof of reduced detention, cost, or forced labor.

Keywords: CTPAT, UFLPA, Supply Chain Governance, Supplier Due Diligence, Forced Labor

Introduction and Problem Statement

An importer may hold satisfactory cargo-security records while lacking reliable evidence of upstream material sources. The management problem is how to coordinate these assessments without allowing approval in one domain to conceal unresolved concerns in another. Fragmentation is defined here as conflicting supplier identities, inaccessible evidence, duplicated requests, or exceptions without accountable owners; its prevalence is not measured in this paper.

Geng et al. (2022) analyze 201 UK-listed firms using initial modern-slavery disclosures and secondary data. Their mean disclosure score is 50%, with a standard deviation of 20 percentage points and a 0%–91% range. Statements were collected in mid-2019; approximately 90% concerned fiscal 2015 or 2016. These normalized scores across six categories measure reporting, not forced-labor prevalence or a 2026 U.S. compliance rate. They motivate scrutiny of evidence quality rather than assuming consistent implementation.

Meehan and Pinnington (2021), analyzing 66 supplier statements and 20 policy documents, identify ambiguity that can weaken accountability. Pinnington and Williams-Woods (2026) interview 47 managers at eight UK construction firms and identify differing managerial frames and implementation weaknesses. These studies explain disclosure and behavior; neither tests integrated U.S. customs governance. The selected evidence does not establish the magnitude or financial effects of joint-program fragmentation.

Purpose and Research Questions

The purpose is to specify an evidence-informed governance architecture for U.S. importers and an evaluation framework. Three questions guide development: Which processes can share infrastructure while retaining separate assessments? How should decision rights and

independent assurance be allocated? Which measures can test process, business, and worker-related outcomes?

CUGM treats CTPAT's existing social compliance requirement as a foundation for UFLPA decision support. The proposed contribution connects that governance obligation to supplier evidence and accountable decisions. Shared data have value when reviewers can identify the source, affected material, unresolved gaps, and authorized decision-maker. Within CUGM, CTPAT-informed supplier reviews and corrective actions support decisions to approve sourcing, hold shipments, or escalate evidence. Their relevance to a UFLPA submission depends on the records' substance and shipment linkage, rather than membership status. This mechanism is proposed for evaluation, not proof of preferential admissibility.

Method and Theoretical Foundation

This conceptual design uses targeted narrative synthesis, not a systematic review or empirical evaluation. Searches on November 2, 2026, located publisher records, university repositories, U.S. statutory text, CBP publications, and Institute of Internal Auditors materials. Scholarly discovery prioritized 2020–2026 studies on supplier evidence and labor-risk implementation; foundational theory was selected separately. Scopus and Web of Science were not systematically searched, and no exhaustive coverage or independent dual screening is claimed.

Exact discovery queries included "site.sciencedirect.com multi tier supply chain modern slavery 2021 2022 empirical Stevenson" and "Modern slavery in supply chains: insights through strategic ambiguity". Regulatory searches included "site.cbp.gov UFLPA operational guidance applicability exception clear convincing evidence". Inclusion required identifiable peer-reviewed metadata and relevance to verification, accountability, or implementation; official authorities were appraised separately for legal descriptions. Source type, design, setting, sample, construct, limitations, and model implications were extracted and grouped into those three themes.

Quantitative extraction used available full text for Geng et al. (2022); accessible full text also informed Strand et al. (2024) and Pinnington and Williams-Woods (2026). Benstead et al. (2021) and Meehan and Pinnington (2021) are summarized only to the extent supported by accessible author or publisher abstracts. Their limited summaries are not substitutes for full methodological appraisal.

Institutional theory explains how formal structures can become detached from operating practice (Meyer & Rowan, 1977). Applied here, policy signatures cannot establish effective controls. Principal–agent theory explains information and incentive differences in delegated relationships (Jensen & Meckling, 1976); its application to suppliers motivates corroboration and change notification. These are theoretical extensions, not findings that CUGM works. The Three Lines Model distinguishes operational ownership, specialist oversight, and independent assurance (Institute of Internal Auditors, 2026).

Benstead et al. (2021) describe targeted investigation of a high-risk Southeast Asian textile supplier with NGO and customer collaboration, supporting attention to verification without establishing a general detection rate. Strand et al. (2024), reviewing 106 articles, distinguish prevention, detection, response, and remediation and identify primary-data gaps. Together, these sources inform design while leaving its performance untested.

Legal and Program Boundaries

CTPAT is a voluntary partnership with mandatory criteria for participating importers (6 U.S.C. §§ 961–963). Its Business Partner Requirements include MSC 3.9, which requires a documented social compliance program addressing goods made wholly or partly with prohibited labor, including forced labor (U.S. Customs and Border Protection [CBP], 2023,

criterion 3.9). Forced-labor prevention is therefore already part of CTPAT. CUGM extends this existing governance foundation into coordinated UFLPA evidence review; it does not introduce labor concerns into a purely physical-security program.

UFLPA's mandatory presumption covers goods made wholly or partly in Xinjiang or produced by entities on specified statutory lists. An exception requires compliance with applicable guidance, complete and substantive responses to inquiries, and clear and convincing evidence that the goods were not made with forced labor (Pub. L. No. 117-78, § 3). An applicability review instead concerns whether goods fall within the presumption's scope. CTPAT controls can support relevant evidence collection and review, but membership or MSC conformity alone does not resolve either determination; CBP retains admissibility authority.

CBP's June 12, 2026, announcement describes consolidated guidance covering 19 U.S.C. § 1307, UFLPA, and CAATSA (CBP, 2026a). A separate announcement requires the Forced Labor Portal for listed review requests from January 21, 2026 (CBP, 2026b). These announcements support the updates stated here; a full appraisal of the consolidated guidance is not claimed. Controlling law and shipment-specific instructions govern actual responses.

CTPAT UFLPA Integrated Governance Model

CUGM links CTPAT supplier and social compliance controls to UFLPA evidence review, internal authorization or hold, corrective action, and reassessment. Shared records connect these stages; specialists retain distinct review responsibilities. CTPAT provides a governance foundation for importer decisions and substantiated submissions, while CBP determines admissibility. Table 1 specifies the proposed architecture.

Table 1. Proposed governance and decision architecture

Stage and shared function	Separate assessment and decision	Accountable owner
Identify supplier and facility; map ownership and material links.	Reconcile identities; retain separate security and labor attributes.	Procurement director
Assess risk and review indexed evidence.	CTPAT social compliance and supplier reviews inform labor-risk assessment; specialists verify shipment traceability and worker concerns.	Trade compliance lead
Record exceptions and affected lots; authorize or hold.	Unresolved material concerns pause internal authorization; legal advises on scope and response route.	Trade compliance lead
Correct, corroborate, and reassess.	Close security and labor cases independently; worker remedy continues separately from shipment disposition.	Security / human resources leads
Report and independently test controls.	Executives resource the program; internal audit tests operation without routine approval responsibility.	Executive sponsor / chief audit executive

Minimum data specification. Entity records contain legal name, aliases, facility ID, address, ownership links, and effective dates. Material records link product, lot, producer, upstream input, quantity, unit, production period, and transfer documents. Evidence records identify issuer, source, date, version, translation, reviewer, and corroboration status. Case records identify the signal, affected lots, owner, deadline, decision basis, and closure proof. Unknown tiers remain explicit gaps. Worker identities and sensitive allegations are segregated under restricted access.

Decision triggers and cadence. Proposed triggers include ownership or site changes, new subcontractors, contradictory origin records, quantity mismatches, seal discrepancies,

and credible labor signals. Identity matches are investigated rather than presumed conclusive. Critical issues receive same-day internal triage; high-risk files receive quarterly reassessment and the register annual review plus event-driven updates. These are proposed intervals; legal deadlines control external responses. IT maintains versioning, access logs, and backups; legal approves retention schedules and holds.

Implementation and example. A proposed 90-day pilot assigns scope and owners, reconciles identities, tests separate checklists, and reviews readiness before expansion. If a hypothetical supplier passes seal checks but discloses an undocumented upstream producer, procurement updates the map and compliance holds affected lots pending evidence review. Security approval cannot close the sourcing gap. Reviewers document resolution or maintain the hold; credible worker concerns prompt safe investigation and remedy. This is an illustration, not an actual case or performance finding.

Propositions and Measures

P1: Linked intake and adequate source evidence may reduce missing records and response time. P2: Named ownership and independent challenge may reduce overdue and recurrent exceptions. P3: Greater tier depth and information asymmetry may weaken these relationships. P4: Worker-informed investigation with independently verified remedy may improve sustained remedy compared with documentary review alone. All four propositions require empirical testing.

Evaluation and Practical Recommendations

Establish pre-implementation baselines and disclose mapping scope and denominators. Integration means linked records, coordinated intake, separate specialist decisions, owned exceptions, and independent testing; repository adoption alone is insufficient. Table 2 separates administrative responsiveness from business and worker outcomes.

Table 2. Proposed balanced scorecard

Indicator and definition	Source and cadence
Verified chain coverage: lots with verified links at every required stage ÷ lots reviewed; disclose unknown stages.	Evidence register; monthly
Missing-record rate: absent required items ÷ items requested. Response time: median and 90th percentile hours to reviewed packet.	Requests and timestamps; monthly
Overdue cases ÷ open cases; 12-month recurrence; security failures ÷ controls tested. Report severity and scope.	Case and audit records; quarterly
Fully loaded compliance cost ÷ shipments; holds ÷ shipments; release-time distributions.	Finance and customs records; quarterly
Independently checked completed remedies ÷ remedies due; recurrence and safe reporting access assessed separately.	Protected case records and worker-informed follow-up; quarterly

Eight proposed actions assign owners and completion measures:

1. Procurement reconciles supplier IDs in a controlled register; measure the share with reviewed identities and current assessments.
2. Trade compliance maps high-risk material chains and documents missing tiers; measure verified coverage against a defined lot population.
3. Security and compliance approve separate evidence checklists linked to shared records; sample unsupported or incorrectly closed approvals.
4. The executive sponsor signs a decision-authority matrix and tests shipment holds; measure ownerless cases and time to implement holds.

5. Procurement and compliance test source-change and corrective-action procedures; track overdue actions and recurrence.
6. IT and legal approve provenance, access, retention, and legal-hold controls; sample record completeness and access failures.
7. Compliance, security, and human resources specialists assess scenario-based training; measure decision accuracy rather than attendance.
8. Leadership reviews the balanced dashboard and independent testing; evaluate worker remedy separately from customs responsiveness.

Future Research and Limitations

Matched importer studies should compare response quality, evidence gaps, and costs, controlling for volume, risk, staffing, and supplier complexity. Phased-rollout studies could test exception aging and recurrence if pre-trends and enforcement changes are addressed. Case studies should compare successful and failed escalations; digital pilots should assess accuracy and lifecycle cost across importer sizes. Independent worker research should evaluate safe reporting and sustained remedy through protected engagement and follow-up.

The selective narrative review includes UK settings and older observations, with two studies limited to abstracts. No new importer or worker data were collected. Increased detected cases can reflect better detection; lower complaint counts can reflect fear. Cost analysis must subtract implementation and operating costs and avoid double counting released inventory as recurring income. Release speed cannot establish worker protection, and competitive advantage requires separate market evidence.

Evaluation should also test adverse effects of integration: whether common records propagate errors, commercial deadlines discourage escalation, or centralized access exposes sensitive worker information. Independent assurance should sample approved and rejected cases, examine the original evidence, and document disagreement among reviewers. Such testing would distinguish a functioning governance capability from a shared repository whose apparent completeness obscures unresolved risk.

Conclusion

CUGM advances the integration argument from an existing point of regulatory overlap: CTPAT already requires participating importers to maintain a social compliance program addressing forced labor. Its supplier oversight, documented review, and corrective-action routines can provide an organizational foundation for UFLPA-related decisions. The proposed model connects those routines to shipment-linked evidence and accountable choices to source, hold, investigate, or escalate. CTPAT's role is substantive decision support; membership is neither a substitute for evidence nor a guarantee of a favorable CBP determination.

For management, the central implication is that accountability must accompany visibility. Procurement owns accurate source information; specialists challenge evidence within their competence; executives provide resources; and independent assurance tests whether controls operate as described. An unresolved upstream link must remain visible even when commercial urgency favors approval. Worker-related concerns also require investigation and remedy that cannot be closed merely because a shipment is released or sourcing is discontinued.

The model's value remains conditional. Future evaluation must examine whether coordination improves evidence completeness and response quality after implementation costs, supplier complexity, and enforcement changes are considered. Worker protection requires its own evidence of safe reporting and sustained remedy. Until those relationships are demonstrated, CUGM should be understood as a disciplined framework for implementation and research, with proposed benefits that remain open to challenge.

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