

## Management system for commercial and transport data

### Question 1

#### Audit trail for goods and data flows

*The applicant must have, in the Member State where the records are kept, an accounting system consistent with universally approved accounting principles that enables customs controls based on bookkeeping audits, as well as the tracking of specific information starting from the entry of the record. The audit trail must show the movement of the goods from the time when the information regarding the goods is entered in the records, to when the information is removed.*

- Please describe the audit trail, for example by using descriptions of the data system (diagram) and/or verbally.
- Below is a description of the most common stages of the audit trail. How is the audit trail of the goods, from one stage to another, shown in your records?
- Do you have several records in use for customs purposes?
  - If you do, how is cross-checking possible between the systems? Please provide an example!

The audit trail contains, among other things,

- sales, purchases, orders
- warehousing, warehouse supervision (including movement of goods), manufacturing
- dispatch and transport of goods
- customs declarations and related documents, invoices

### Question 2

#### Management of goods flows, internal audit system and administrative organisation

*The authorisation holder must monitor the quality of their operation. Depending on type and scale of the business activity, the applicant must have an appropriate administrative organisation, which is suitable for the administration of flows of goods and with its internal audit the applicant can prevent, detect and correct errors as well as prevent and detect unlawful and unauthorised transactions.*

- Please describe how the follow-up and internal audit regarding customs transactions is carried out (when, how and by whom?).
- Who is the person in charge of this internal audit?
- What actions do you take when you notice errors in your business operation?
- Provide an example of what kind of errors you have noticed through internal audit.
- Tell us about your administrative organisation, you can for example use an organisation chart.

### Question 3

#### Customs clearance practices

*The applicant must ensure that the appropriate employees have been instructed on their duty to inform the customs authorities of any compliance problems, and the applicant must establish procedures for informing the customs authorities of such problems.*

- The abovementioned requirement is fulfilled with up to date clearly written work instructions through which possible exceptional circumstances can be prevented and anticipated (fiscal/procedure errors, thefts, break-ins and smuggling).
- As regards the abovementioned, what kind of work instructions do you have in use?
- What areas have been addressed in them?
- How are the instructions updated?
- If you have a comprehensive guarantee in use, how do you follow-up that the guarantee is sufficient?

**Question 4****Accounting system, Customs must have access to goods and documents**

*The applicant must grant the customs authority physical access to their accounting systems and, when necessary, to the commercial information and transport details.*

- What accounting system for customs purposes is in use?
- Where are the records for customs purposes kept or available?
- Does the customs authority have physical access to your accounting systems and, when necessary, to your commercial information and transport details?

**Question 5****Logistics system, separating Union goods from other goods**

*The applicant must have a logistics system where goods can be identified as Union goods or other than Union goods and which shows where they are located, if needed. The system must show the customs status of the goods.*

- Do you store or handle non-Union goods in your operation (=undeclared goods or goods under a customs procedure)?
  - How are goods that are undeclared/under a procedure and other goods separated in the records?
  - How is the physical location of goods that are undeclared/under a procedure specified?

**Question 6****Appropriate procedures for handling certificates granted in accordance with trade policy measures or related to the trade in agricultural products.**

*When necessary, the applicant must have procedures for handling authorisations and certificates granted in accordance with trade policy measures or related to the trade in agricultural products. (e.g. certificates of origin, quotas, import licences for agricultural products, import and export licences etc.)*

Describe the procedures for handling authorisations and certificates, if you trade in the abovementioned products.

**Question 7****Data security, securing documents, backups and archiving**

*The applicant must have satisfactory procedures in place for the archiving of their records and information, and for protection against the loss of information. The company must use information classification based on which the personnel knows which information is of a sensitive nature, and also instructions/methods for destroying paper files, archives, information and data media.*

*The company must backup the material and ensure that the best practices and actions are sufficient and that the backups are stored securely.*

*Mapping of passwords and access rights - how the company defines and maintains the access levels and how the company carries out password changes. The company must know how and in what format the data is entered and how they can retrospectively detect changed data and who changed it.*

- Please describe the procedures and responsibilities regarding the classification and archiving of documents (storage, usage, destruction etc.).
- How have you arranged the backup of electronic information?
- Firewalls and anti-virus programmes in use?
- Please describe your password management policies.
- Please describe your policies regarding the management of access rights.
- Does the information on changed data stay in the systems maintenance log (or similar place)?

**Question 8**

**When necessary, the applicant must have access to the appropriate procedures for handling import and export authorisations on goods subject to prohibitions and restrictions, including measures by which goods under prohibitions or restrictions are separated from other goods and which serve to ensure compliance with the said prohibitions and restrictions.**

*When necessary, the applicant must have access to the appropriate procedures for handling import and export authorisations on goods subject to prohibitions and restrictions, including measures by which goods under prohibitions or restrictions are separated from other goods and which serve to ensure compliance with the said prohibitions and restrictions.*

- Please describe the procedures for handling authorisations and certificates and for complying with restrictions, if you trade in the abovementioned products.
- How do you find out if the goods are subject to import/export restrictions or prohibitions?

#### **Question 9**

**With the information in the records, Customs must be able to supervise the procedure concerned, in particular with regard to identification of the goods placed under that procedure, their customs status and their movements (fill in if the following authorisations are applied for: authorisation for processing, end-use procedure authorisation)**

*Based on the information in the records, the customs authorities must be able to supervise the procedure concerned, in particular with regard to identification of the goods placed under that procedure, their customs status and their movements.*

- Please describe the contents of your records.
- Please attach a template page of your records.

The detailed requirements regarding record keeping are available in article 178 of the Commission Delegated Regulation.