

# 3.3 Internal control system

**3.3.1.**

Do you have in house guidelines for the internal control system in the accounts customs department, production, material- and merchandise management and

If yes please describe them briefly and how they are updated.

For example, actions like job instructions, employee training, instructions for ch

**3.3.2.**

Have your internal control processes been subject to any internal/external audit? Does this include audit of your customs routines? Yes/No.

If yes, please provide a copy of your most recent audit report.

**3.3.3.**

Describe in brief the procedures for checking your computer files (standing data) against the following risks from your perspective:

- a) Incorrect and/or incomplete recording of transactions in the accounting system
- b) Use of incorrect permanent or out-of-date data such as number of articles and prices
- c) Inadequate control of the company processes within the applicant's business

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