

3 Accounting and logistical system

(Article 39 (b) UCC, Article 25 UCC IA; AEO Guidelines Part 2, Section II)

- 3.1 Audit trail
- 3.2 Accounting and logistical system
- 3.3 Internal control system
- 3.4 Flow of goods
- 3.5 Customs routines
- 3.6 Procedures for back-up, recovery and fall back and archiving
- 3.7 Protection of computer systems
- 3.8 Documentation security

3.1 Audit trail

3.1.1.

Does your accounting system facilitate a full audit trail of your customs activities entries?

If yes, please describe the essential features of this audit trail.

3.2 Accounting and logistical system

3.2.1.

What computer system (hardware/software) do you use for your business in goods and services? Are those two systems integrated?

Provide information on the following:

- separation of functions between development, testing and operation
- separation of functions between users

- access controls (which ones/to whom)
- traceability between business system and declaration system.

3.2.2.

Are your logistical systems capable of distinguishing between Union and non-Union goods?

If yes, give details.

If you do not deal with non-Union goods, please indicate N/A.

3.2.3.

a) At what location are your computer activities undertaken?

b) Have computer applications been outsourced? If yes, provide details (name the applications are outsourced and how do you manage access controls for them?)

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- b) Use of incorrect permanent or out-of-date data such as number of articles and prices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

3.4 Flow of goods

3.4.1.

Describe briefly the registration procedure (physically and in the records) for the storage up to manufacture and shipment. Who keeps records and where are they kept?

3.4.2.

Briefly describe the procedures in place for checking stock levels, including the discrepancies handled (e.g. stocktaking and inventory)?

3.5 Customs routines

3.5.1.

Do you have documented procedures for verifying the accuracy of customs declarations by, e.g., a customs agent or a freight forwarder? Yes/No.

If yes please describe briefly the procedures.

If no, do you verify the accuracy of customs declaration? Yes/No. If Yes in what way?

3.5.2.

a) Does your company have instructions or guidelines on the notification of irregularities or suspicion of theft, burglary or smuggling in connection with customs-related goods? Are these instructions documented (e.g. work instructions, manuals, other guidelines)?
b) Over the last year, have you detected any irregularities (or presumed irregularities) in your customs declarations? Yes /No

3.5.3.

Do you trade in goods that are subject to economic trade licences e.g. textiles, footwear, agricultural products, etc.?
If yes, please describe briefly your procedures for administering the licences relevant to your business.

3.5.4.

- a) Are you dealing with goods subject to import and export licenses controlled by the EU?
- b) Are you dealing with goods subject to other import and export licenses controlled by the EU?
- c) If yes, please specify which type of goods and if you have procedures in place to ensure compliance with the relevant regulations.

3.5.5.

Are you dealing with goods falling under the Dual Use Regulation (Council Regulation (EC) No 1525/2007)?
If yes, have you implemented an Internal Compliance Programme (ICP)? Yes/No
If yes please describe them briefly and how they are updated.

3.6 Procedures for back-up, recovery and fall back and archiving

3.6.1. Describe briefly your procedures for back-up, recovery, fall back, archiving and

3.6.2. How long is the data saved in the production system and how long is this data

3.6.3. Does the company have a contingency plan for system disruption/failure? Yes

3.7 Protection of computer systems

3.7.1.

- a) Describe briefly the actions you have taken in order to protect your computer (antivirus- programme, password protection).
- b) Has any intrusion testing been carried out, and if so what were the results taken?
- c) Have you experienced any IT security incidents in the last year?

3.7.2.

- a) Describe briefly how access rights for the computer systems are issued.
- b) Who is responsible for the running and protection of the computer system?
- c) Do you have guidelines or internal instructions for IT security for your person?
- d) How do you monitor that IT security measures are followed inside your company?

3.7.3.

- a) Please provide details on where your main server is located?
- b) Give details of how your main server is secured.

3.8 Documentation security

3.8.1.

Describe briefly what actions have been taken in order to protect (e.g. constrict information/documents from unauthorised access, abuse, intended destruction)

3.8.2.

Have there been any cases of unauthorised access to documents in the last year? How do you prevent this from happening again?

3.8.3.

Please briefly answer the following questions:

- a) Which categories of employees have access to detailed data about the firm?
- b) Which categories of employees are authorised to change this data?
Are changes comprehensively documented?

3.8.4.

Describe briefly what requirements regarding security & safety you require from your suppliers in order to avoid abuse of information (e.g. endangering of the supply chain through security breaches)