AEO and ATLAS: the controls auditors actually ask for

A working list of the internal controls that come up in practice during an AEO review, what evidence satisfies each one, and the three most applicants cannot produce on the day.

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Scope and caveat

This paper describes what we have seen asked for in practice during AEO reviews at forwarders and industrial shippers in northern Germany. It is not legal advice and it does not replace the self-assessment questionnaire or the guidance of your competent customs office. Where this paper and your customs office disagree, your customs office is right.

1. Master data ownership

The question is rarely phrased as a data question. It arrives as: who is responsible if a consignee address on a declaration is wrong? An answer naming a department rather than a person is treated as no answer.

Evidence that satisfies it: a named role, a documented cleansing routine with a stated frequency, and the last two cleansing records with dates. Screenshots of a clean record do not satisfy it; the routine does.

2. Classification governance

Who decides the commodity code, on what basis, and what happens on a repeat consignment? Automatic reuse of the previous shipment’s code is common, defensible in some settings, and very hard to defend when the goods description has changed and nobody looked.

Evidence: a written rule for when a code may be reused and when it must be confirmed, plus a sample of confirmations from the last quarter.

3. Valuation and incoterm consistency

A mismatch between the incoterm on the commercial invoice and the additions or deductions in the customs value is one of the fastest ways to turn a routine review into a detailed one.

Evidence: a reconciliation for a sample of declarations showing invoice, incoterm, freight and insurance treatment lining up.

4. Gross mass and VGM linkage

Where the verified gross mass exists in the booking system and the gross mass on the declaration is keyed separately, the two will diverge. Auditors know this and look for it.

Evidence: a system link, or, where the link does not exist, a documented control that compares the two before submission.

5. Transit discharge monitoring

T1 movements that are never discharged at the office of destination accumulate quietly until a guarantee is affected. The control is a monitored open-movement list with an escalation point.

Evidence: the current open-movement report, with the oldest item explained.

6. Rework and error recording

A process that produces corrections is normal. A process that produces corrections nobody counts is a finding. The control is a register of post-submission corrections by error type.

Evidence: the register itself, with at least two quarters of history and a visible trend.

7. Access and segregation

- Who can submit a declaration, who can amend one after submission, and are those the same people?
- What happens to system access when someone leaves, and what is the evidence that it happened within a stated period?
- Who holds the customs office correspondence, and can it be retrieved without asking the person who filed it?

8. Record retention

Ten years is the number most people quote and few can demonstrate for electronic records. The control is a documented retention arrangement covering the systems the declarations actually live in, including any system you have since migrated away from.

The three that are usually missing

- The rework register (section 6). Almost nobody keeps one before the first review.
- Evidence of access revocation (section 7). The policy exists; the dated evidence usually does not.
- Retention for the superseded system (section 8). The data was migrated; the ability to retrieve it in its original form was not.

About this paper

Written by Malte Cordsen, partner, Hafenlogik. Based on engagements with forwarders and shippers holding or seeking AEO-C and AEO-F authorisations. No client is identified.

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