

CUSTOMS AUDIT DATA CHECKLIST

No.	Document	Details/Instructions	Responsible Department
1	Detailed report of import/export declarations	Exported from Ecus for the audit period	Import-Export (UNI)
2	List of canceled declarations and AMA-amended declarations	- List of canceled declarations. - Detailed report of AMA amendments, showing changes before and after revision.	Import-Export (UNI)
3	Code conversion table for materials and finished goods (customs code vs. internal codes)	Required if different codes are used between ECUS, accounting, and warehouse systems	Import-Export (with UNI support)
4	Unit of measurement conversion table	Required if different units of measurement are used across ECUS, accounting, and warehouse	Import-Export
5	Finalization reports (Form 15, 15A, 16)	Final reports submitted to Customs from previous years	Import-Export
6	Inspection/Audit Decisions (internal or external to customs) & minutes/conclusions (if any)	Including prior customs audit reports indicating inventory status	Import-Export
7	Detailed warehouse data – raw materials	Inbound/outbound details by date/declaration/invoice	Raw Material Warehouse
8	Detailed warehouse data – finished goods	Inbound/outbound details by date/declaration/invoice	Finished Goods Warehouse
9	Raw materials stockbook	For 2019–2024	Accounting / Raw Material Warehouse

No.	Document	Details/Instructions	Responsible Department
10	Finished goods stockbook	For 2019–2024	Accounting / Finished Goods Warehouse
11	Manufacturing process for exported goods		Production / HR
12	Detailed accounting journal entries for accounts: 111, 112, 131, 151, 152, 154, 155, 156, 331, 511, 621, 627, 632, 711		Accounting
13	Certificates of Origin (CO) dossiers	Submitted CO application including list, invoices, BOMs, and related documents	Import-Export
14	WIP at time of audit	- Inventory as of 31/01, 28/02, 31/03 - WIP converted into material quantities	Accounting / Production / Warehouse
15	Subcontracted inventory: raw materials, finished goods, WIP	- Inventory as of 31/01, 28/02, 31/03 - WIP converted into material quantities	Accounting / Production / Warehouse
16	Summary of raw materials sent to subcontractors		Raw Material Warehouse
17	Summary of finished goods received from subcontractors		Accounting
18	Defective materials returned by QC	As of 31/12, 31/01, 28/02	QC
19	Scrap and waste handling records for processing/export production/EPZ		Import-Export
20	Documents related to destruction, repurposing, or domestic sale of		Import-Export

No.	Document	Details/Instructions	Responsible Department
	imported materials, semi-finished, or finished goods (for processing type)		
21	List of locally purchased materials & goods (VAT invoices)		Accounting
22	List of domestically sold products/goods (VAT invoices)		Accounting
23	List of leased machinery/equipment from foreign partners for each processing contract	Include declaration number, depreciation, disposal status, label images	Import-Export
24	List of owned machinery and equipment	Include declaration number, depreciation, disposal status, label images	Import-Export
25	Contract liquidation records and annexes after processing contract ends		Import-Export

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