



An Roinn Fiontar,
Turasóireachta agus Fostaíochta
Department of Enterprise,
Tourism and Employment

Export Controls

What to expect from an audit

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Who carries out an audit?

- ❑ Control of Exports Act 2023 – Section 56
 - *Minister appoints authorised officers under warrant*
 - *Currently the team consists of 5 authorised officers*
- ❑ Authorised officers are permanent civil servants assigned to the Compliance and Enforcement Section of the EU and Trade Development Division of the Department
- ❑ The scheduling for audits is usually set down per quarter and is based on category of product/good and length of time since last audit
- ❑ Companies are selected for audit based on licences they have held, usually two/three years previously
 - *Under the Act, companies are required to hold documentation for 5 years*
- ❑ This allows for sufficient time to notify companies in advance and carry out audits, assess all documentation and conduct post-audit reviews efficiently

How do we communicate about an audit?



- ❑ A notice of audit is issued to the manager with responsibility for trade compliance (as identified on the EAS licensing system) by registered post and email 4-6 weeks in advance of the date
 - *A “pre-audit questionnaire” (PAQ) is included and must be completed 5 working days in advance of the audit to identify relevant company details and all transactions conducted on licences held*
 - *Transactions and documentation relating to specific selected exports will be requested separately and these documents must be supplied 5 working days in advance of the audit*
 - *A Sharefile link is also included to enable a secure upload of documentation*
 - ❖ *This link is unique to the company*
- ❑ All correspondence is conducted through a shared email account:

Trade.Compliance@enterprise.gov.ie
- ❑ All documents relating to export controls supplied in advance of the date of the audit will be discussed at audit
- ❑ Where an audit is virtual, a Teams invitation will issue in advance of the date of the audit

What happens at an audit?



- ❑ A minimum of two officers will attend an audit, one will lead the questions and one will take contemporaneous notes of the discussion
- ❑ The authorised officers are not identified in advance of the audit
- ❑ The lead Authorised Officer will follow a script during the audit – this enables consistency of process for all companies
- ❑ There are four main categories discussed as follows:
 - *Specialist Knowledge;*
 - *General Knowledge;*
 - *Internal Compliance Programme; and*
 - *Compliance with Documentary Requirements*

Categories Examined at Audit



Specialist Knowledge:

- ☐ There is usually at least one person designated as responsible for export controls as declared on the original license application and identified on the pre-audit questionnaire
 - *The audit will examine the depth and breadth of their knowledge, training and experience in compliance, export controls and any professional training undertaken in this area*
- ☐ If there is a team responsible, the audit will examine the reporting structure and depth and breadth of knowledge of each of the relevant members of the team
- ☐ If there is dedicated internal software programmes, the audit will explore the checks applied throughout the system for export controls
- ☐ If there is no dedicated IT system in place, the audit will explore the checks in place to ensure due diligence for licensing and end-user checks

Categories Examined at Audit (2)



General Knowledge:

- ❑ It is important that any staff involved in packaging or issuing controlled goods have a level of understanding of the export controls involved
 - *The audit will examine the company policy and training programme available to general staff in the area of export controls*
- ❑ If there is a sales team in operation at the company, the audit will discuss the training and information the staff receive in relation to export controls
- ❑ Where there is a formal training programme, the audit will explore the methodology and delivery of training modules, including if the training is performance based and will usually look at an example of this
- ❑ Where any examination or certification process is in place, the audit will also look at these

Categories Examined at Audit (3)



Internal Compliance Programme (ICP):

- ❑ This is a document that should contain all of the company's internal policies and procedures relating to exports of controlled goods
 - The audit will examine all of the company policies in place and where they are stored
- ❑ There is EU Guidance in place relating to the expected contents of this document
[Commission Recommendation \(EU\) 2019/1318](#)
- ❑ There are seven main headings recommended to include:
 - Top-level management commitment to compliance
 - Organisation structure, responsibilities and resources;
 - Training and awareness raising
 - Transaction screening process and procedures
 - Performance review, audits, reporting and corrective actions
 - Recordkeeping and documentation
 - Physical and information security
- ❑ The audit discussion will examine these topics

Categories Examined at Audit (4)



Compliance with Documentary Requirements:

- ☐ The audit will examine the sample documents requested prior to the audit and will look at the invoice, end-user certification, licencing documents, customs declaration and any other relevant information
- ☐ During the discussion, product codes, licence codes, sanctions checks, end-user due diligence will all be explored
- ☐ Incorrect codes used will be identified and discussed and where errors are identified, corrective actions will be discussed and set out
- ☐ Companies will be expected to have used the [EU Sanctions Map](#) for the most up-to-date information relating to sanctions as part of their due diligence
- ☐ Further documents may be requested at audit

After the Audit



- ❑ If extra documents were requested during the audit, these can be submitted to the email address at Trade.Compliance@enterprise.gov.ie or to the Sharefile link provided in advance
- ❑ The authorised officers will review all documentation received, discussions at audit and any subsequent requested information and produce an audit report letter (up to 90 days after the latest information received)
- ❑ There are three levels of assessment: Compliant, Substantially Compliant or Non-Compliant under each of the four headings discussed at audit
- ❑ Under the headings, there will be a comment, steps to take and recommendations
- ❑ Steps to take are required and recommendations are best practice, but neither are legally binding
- ❑ At the end of the audit report letter, companies will be given a date by which updates must be submitted (usually 3 months) to the email/Sharefile link provided
- ❑ Where no update is received and no progress is made, there is a possibility that a Compliance Notice may be considered for issue (Section 61 of the Control of Exports Act, 2023) and this is legally binding

Some Findings that are Common



❑ The most common finding discovered is a mis-coding of the licenced good on the customs declaration and in particular generalised coding by some freight-forwarding companies

- This may be considered a false declaration and an offence under customs law and cannot be corrected retrospectively – there may be a problem exporting or achieving licences in the future as a result of continued practice.
- Compliance processes will be discussed at audit and corrective measures will be included in “steps-to-take” audit report letter
- Where this issue has been identified, a review process post-shipment should be implemented and this should be included in the ICP document
- Please note - All customs documentation must be kept on file as part of the export controls

❑ Screening of end-users – who are they and what are they doing with the product

❑ Training Programmes for staff involved in export controls are not contained in a specific programme/module

- Preference is for a dedicated module, repeated on an annual basis with scenario-based questions for examination

❑ Sometimes the Internal Compliance Programme (ICP) is not contained in one document

- Compliance with the EU recommendation is expected and companies are given the opportunity to submit an updated document for review

Don't Forget.....



- ☐ If any error comes to light, please inform us as soon as you become aware so we can assist with the actions that may need to be taken
- ☐ Where a date is assigned for the submission of updates, if there are any difficulties, you will need to let us know
- ☐ You can always email us with any query you have, even if we haven't contacted you regarding an audit at

Trade.Compliance@enterprise.gov.ie



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And to finish,

☐ We would like to thank you for your attendance and attention today

☐ Please send any questions you have to the chat function

- *If you have a sensitive or private question, we won't discuss it in public on this platform, but would be delighted to receive it by email at:*

Trade.Compliance@enterprise.gov.ie