

The Effectiveness of Post-Clearance Audit: A Scoping Review

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ABSTRACT

Customs institutions worldwide face the challenge of balancing strict border controls with trade facilitation. To address this, the World Customs Organization emphasizes the implementation of Post-Clearance Audit (PCA), a risk-based mechanism for ensuring traders' compliance with trade regulations and protecting state revenue. This study examines existing literature on the effectiveness of PCA, following the scoping review framework by Arksey & O'Malley. Relevant studies were collected from online databases such as Scopus, ProQuest, Google Scholar and the World Customs Journal, resulting in 14 articles that met the inclusion criteria. The review reveals that while PCA has the potential to bring promising benefits, its effectiveness is often constrained by various implementation challenges. This study contributes to the understanding of PCA by highlighting key themes in the literature and offering insights for customs administrations and future researchers.

Keywords: Literature Review; Customs Audit; Compliance Audit; PCA

Efektivitas Post-Clearance Audit: A Scoping Review

ABSTRAK

Institusi kepabeanan di seluruh dunia menghadapi tantangan dalam bagaimana menyeimbangkan pengawasan yang ketat dengan memfasilitasi perdagangan. Untuk mengatasi hal ini, World Customs Organization menekankan penerapan Post-Clearance Audit (PCA) sebagai mekanisme berbasis risiko guna memastikan kepatuhan importir dan eksportir terhadap peraturan perdagangan serta melindungi penerimaan negara. Penelitian ini menelaah literatur yang ada mengenai efektivitas PCA dengan mengacu pada kerangka scoping review dari Arksey & O'Malley. Artikel yang relevan diperoleh dari basis data Scopus, ProQuest, Google Scholar, dan World Customs Journal, menghasilkan 14 artikel yang memenuhi kriteria. Hasil tinjauan literatur menunjukkan bahwa meskipun PCA memiliki potensi untuk memberikan manfaat yang menjanjikan, efektivitasnya sering kali terhambat oleh berbagai tantangan yang dihadapi dalam implementasinya. Penelitian ini memberikan kontribusi tambahan terhadap pemahaman mengenai PCA dengan menyoroti tema-tema utama yang ditemukan dalam literatur dan memberikan wawasan bagi institusi kepabeanan dan peneliti selanjutnya.

Kata kunci: Literature Review; Audit Kepabeanan; Audit Kepatuhan; PCA



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INTRODUCTION

Over the years, international trade has become larger in scale due to the advancement of technologies, making trade between countries more accessible. As the global trade volumes and speed continue to rise, customs institutions worldwide face the challenge of balancing strict border protocol and trade facilitation (Karklina-Admine et al.2024). In addition, international trading poses significant compliance challenges, such as insufficient documentation to verify trade records, limited cooperation from third parties in foreign jurisdictions, as well as importers and exporters' compliance behaviours which are inherently complex (Clark, 2017).

The need for modernization in customs procedures led the World Customs Organizations (WCO) to call for an international convention on the simplification and harmonization of customs procedures, which later became known as Revised Kyoto Convention (WCO, 1999). This convention emphasizes simplified customs clearance procedures to facilitate international trade more efficiently. In particular, it highlights the adoption of risk management and audit-based controls, namely Post-Clearance Audit (PCA), as an essential mechanism to ensure both compliance and trade facilitation.

PCA is an examination of the customs declarations carried out after the goods have been cleared from the customs border inspection area (Clark, 2017). The primary objective of PCA is to ensure that customs declarations made by the traders comply with legal requirements by examining traders' systems and business records. This examination generally includes verification of the goods' value, classification, tariff, country of origin, licenses, quota, prohibitions, and restrictions, as well as the adequacy of supporting documentation to ensure that the goods are properly declared and the amount of state revenue has been identified and collected (WCO, 2018). What makes PCA superior to pre-clearance control is that it reduces the number of physical inspections at entry points, and it allows customs institutions to focus their resources on high-risk transactions.

Recognizing the importance of PCA, WCO and the World Bank have established guidelines to standardize its implementation. Guidelines issued by the WCO emphasize the necessity of a robust legal and operational framework, structured audit methodologies, risk management, and collaboration with foreign customs units and tax departments (WCO, 2018; WCO, 2012). Similarly, the World Bank highlights key aspects of PCA implementation and its methodology while additionally underscoring the critical role of quality control and quality assurance throughout the entire PCA process (World Bank, 2013). These guidelines serve as a reference for customs institutions worldwide in developing robust PCA frameworks that align with international best practices.

Despite the significance of PCA, there is limited literature on PCA, especially research on its effectiveness in different customs jurisdictions. This study aims to seek and map out existing literature about the effectiveness of PCA using a scoping review framework. The scoping review will provide a comprehensive overview of the available literature, identify key factors influencing PCA effectiveness, highlight the challenges and opportunities associated with its implementation, which could be useful for customs institutions, policymakers, and researchers who seek to enhance the effectiveness of PCA. Accordingly, this study seeks to answer

the following research questions: (1) “How is the research profile regarding effectiveness of PCA?” and (2) “What is known from the literature about the effectiveness of PCA?”

RESEARCH METHOD

This study uses a literature review method called scoping review, which was adopted from Arksey & O'Malley (2005). According to Arksey & O'Malley, scoping review is a type of literature review that is best used when the research area is complex or has not been studied considerably before because it focuses on mapping relevant research in a broad field rather than answering a specific and well-defined question. Also, scoping review aims to identify research gaps in the existing literature of the research area. There are five stages to conduct a scoping review, which are (1) identifying the research question; (2) identifying relevant studies; (3) study selection; (4) charting the data; and (5) collating, summarizing, and reporting the results.

The first stage of a scoping review is identifying the research question that would be answered. This scoping review initially adopted a broad research question, aimed at exploring the overall effectiveness of PCA. Consistent with the iterative nature of scoping review framework by Arksey & O'Malley (2005), the research questions were refined during the course of the review process. As the literature were analysed, three major thematic key themes were identified. Thus, the research questions in this review were refined to: (1) “How is the research profile regarding effectiveness of PCA (research trends, types of literature, country locations, and methodology)?” and (2) “What is known about the impact, influencing factors, and challenges of PCA implementation?”

In Arksey & O'Malley framework, the scoping review does not assess the quality of the literature. Thus, the literature used in this review were sourced not only from reputable online research databases, such as Scopus and ProQuest, but also grey literature, for example official publications from the World Customs Organization, namely World Customs Journal, also theses and dissertation found on Google Scholar. To find relevant articles much faster and with more precision about PCA, primarily this review used this keyword: (“Post-Clearance Audit” OR “Post Clearance Audit”) AND “Effectiveness”. However, when searching on Scopus, ProQuest, and World Customs Journal, the keyword (“Post-Clearance Audit” OR “Post Clearance Audit”) were used since adding the “Effectiveness” provided no result.

Unlike a systematic literature review, a scoping review has broader selection criteria since it focuses on mapping relevant research studies and finding research gaps. Therefore, this review include literature from grey area such as official publications also theses and dissertations. However, inclusion and exclusion criteria still need to be established based on the relevancy of the articles to the research questions. Thus, the reviewed articles were articles published only in English, and with publication date starting from 2006 (Table 1). The year 2006 is chosen as the starting point because the year 2006 is the starting year of mandatory implementation of Kyoto Convention across customs organization all around the world.

Table 1. Inclusion and Exclusion Criteria

Inclusion Criteria	Exclusion Criteria
- Literature in English - All types of literature - Literature from the period 2006 to 2024 - Literature that directly addresses the effectiveness of PCA	- Literature not in English - Literature without full-text access - Literature published before 2006 or after 2024 - Literature that is not relevant to the effectiveness of PCA - Duplicates references across databases

Source: Research Data, 2025

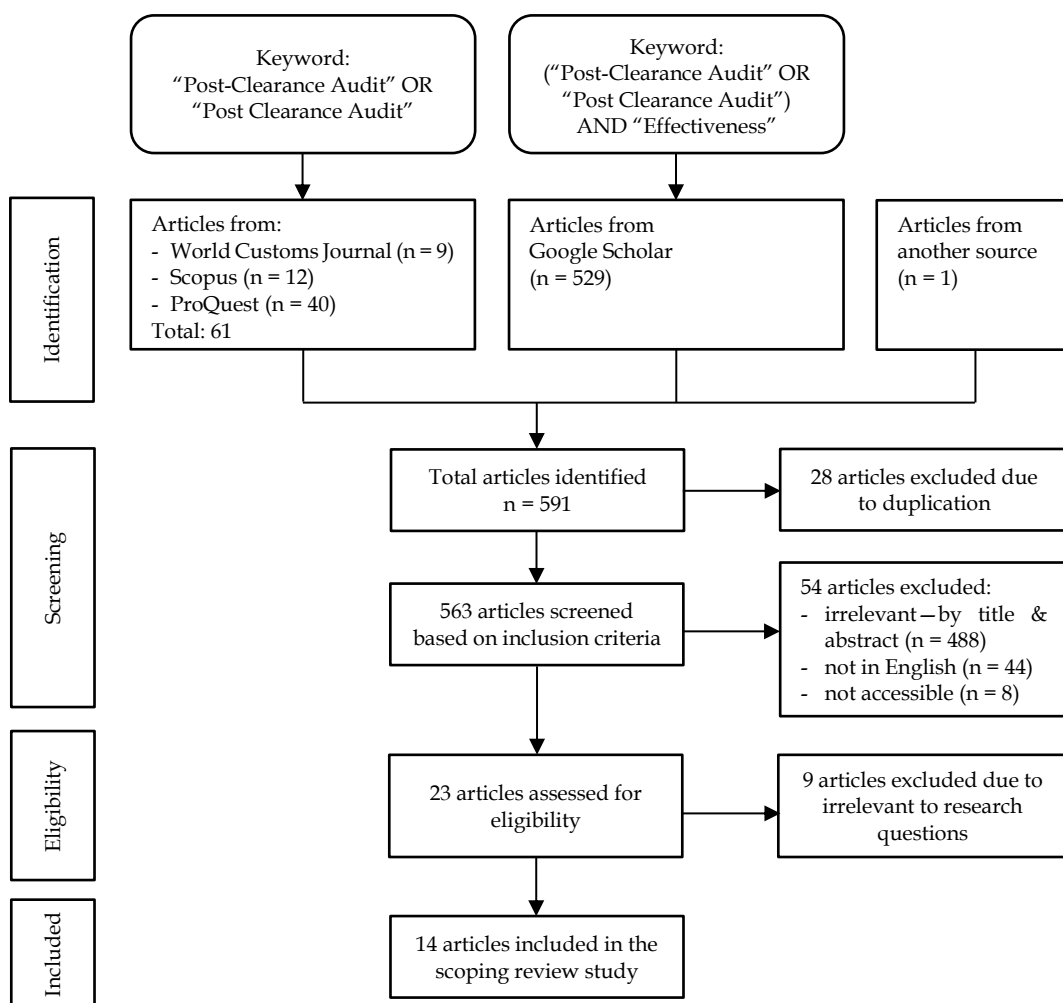


Figure 1. PRISMA Flow Diagram

Source: Research Data, 2025

Study selection and screening used in this reviewed are based on the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) diagram model (Moher et al., 2010). The total of 590 studies were found from the four initial planned sources. All studies then were screened and assessed for eligibility, resulted in 13 relevant articles to be reviewed. In addition, one more

article was identified through manual search outside the initial search strategy. As this article met all the inclusion criteria and was relevant to the research question, it was included in the final review, bringing the total number of reviewed articles to 14 (Figure 1). This approach is still consistent with the flexible and iterative nature of scoping review methodology, as suggested by Arksey & O'Malley (2005).

In this stage, details from the relevant articles were extracted in a spreadsheet or databases flexibly based on the focus of the research questions (Armstrong et al., 2011). The extracted details from the 14 relevant articles in this review includes author(s), year of publication, study location, type of literature, methodology, and key theme (Table 2).

Table 2. Literature Details

Author(s)	Year	Location	Type	Methodology	Key Theme
Hossain & Yusuf	2019	Bangladesh	Journal Article	Qualitative	Impact & Challenges
Musembi	2019	Kenya	Thesis	Quantitative	Impact
Mashalia	2018	Kenya	Thesis	Quantitative	Impact
K. M. Mwaniki	2019	Kenya	Thesis	Quantitative	Impact
Louis	2020	Kenya	Thesis	Quantitative	Impact
Odhiambo	2020	Kenya	Thesis	Quantitative	Impact
Wujira	2016	Ethiopia	Thesis	Mixed	Challenges
Clark	2017	Not Specified	Journal Article	Qualitative	Impact & Challenges
Heidarzadeh et al.	2021	Iran	Journal Article	Quantitative	Affecting Factors
Hoang & Nhung	2023	Vietnam	Journal Article	Mixed	Affecting Factors, Impact, & Challenges
Hossain	2020	Bangladesh	Journal Article	Qualitative	Affecting Factors
Wabwire	2020	Kenya	Thesis	Quantitative	Impact
D. N. Mwaniki	2022	Kenya	Thesis	Quantitative	Impact
Gebreyesus	2020	Ethiopia	Journal Article	Mixed	Challenges

Source: Research Data, 2025

Finally, the last part of the scoping review is collating, summarizing, and reporting results of the review based on the research questions. The results of this scoping review are shown in two ways. First, this review presents the basic numerical analysis about the profiles of the relevant studies, produced in tables and figures. Second, the literature are organized systematically according to the key themes found in the studies.

RESULTS AND DISCUSSIONS

The earliest research about the effectiveness of PCA in this review dates back to 2016, conducted by Wujira, who assessed the key constraints in the implementation of the PCA. Since then, the number of studies in this subject remained limited with only one study per year until 2023, except in 2019 and 2020 with three and five studies respectively (Figure 2). The consistent research starting 2016 is likely in response to the further global push for implementation of PCA

following the formal adoption of the World Trade Organization's Trade Facilitation Agreement (WTO TFA) in 2014.

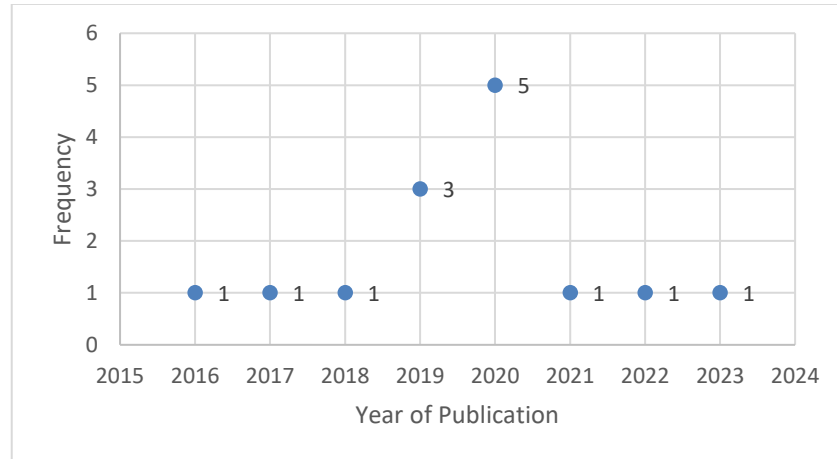


Figure 2. Research Trend

Source: Research Data, 2025

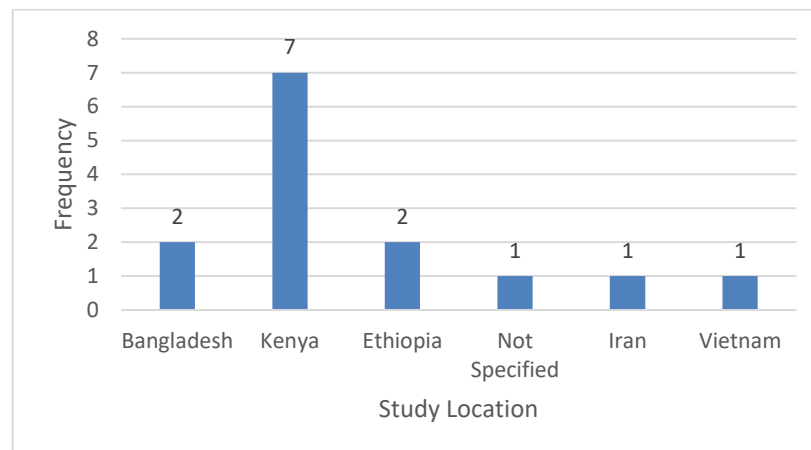


Figure 3. Distribution of Studies

Source: Research Data, 2025

Geographically, most studies were conducted in Kenya with the total of seven studies (Figure 3). Following it were Bangladesh and Ethiopia with two studies for each of them. Other than Iran and Vietnam, there is a single study, conducted by Clark (2017), that did not specifically address PCA in certain geographic areas, rather discussing affecting factors and challenges for effective PCA in general. Overall, the research in this topic appears to be unevenly distributed, with a dominant focus on Kenya, suggesting the need for broader geographic representation to better understand the global implementation and effectiveness of PCA.

The distribution of study types in the research on the effectiveness of PCA reveals a predominance of academic theses over journal articles (Figure 4). More than half ($n=8$) of the studies reviewed were diploma and master's theses while the remainder consisted of peer-reviewed journal articles ($n=6$). The relatively

small proportion of journal articles suggests that while implementation and effectiveness of PCA is an important topic, it remains a niche subject in mainstream academic publishing. Moreover, seven out of eight theses were coming from the same university in Kenya (Musembi, 2019; Mashalia, 2018; K. M. Mwaniki, 2019; Louis, 2020; Odhiambo, 2020; Wabwire, 2020; D. N. Mwaniki, 2022) while the other one came from Ethiopia (Wujira, 2016). This raises concerns about the geographical diversity of the research landscape and also suggests that future research on PCA effectiveness should aim to cover a more diverse region.

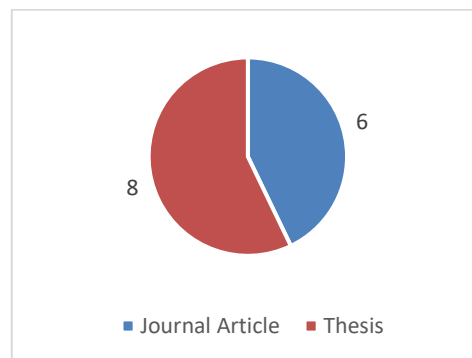


Figure 4. Types of Studies

Source: Research Data, 2025

Research design mapping reveals that studies of PCA effectiveness were predominantly used quantitative methods (n=8) compared to qualitative (n=3) and mixed methods (n=3). All of the quantitative studies used questionnaires to collect their data, but seven out of eight studies used regression methods to analyze their data (Musembi, 2019; Mashalia, 2018; K. M. Mwaniki, 2019; Louis, 2020; Odhiambo, 2020; Wabwire, 2020; D. N. Mwaniki, 2022) while the other one used Freidman test to rank the affecting factors of PCA effectiveness (Heidarzadeh et al., 2021). The small number of studies using qualitative and mixed methods presents opportunities for future research in PCA effectiveness by adopting these methodologies, thereby contributing to a more balanced and comprehensive understanding of PCA effectiveness across diverse contexts.

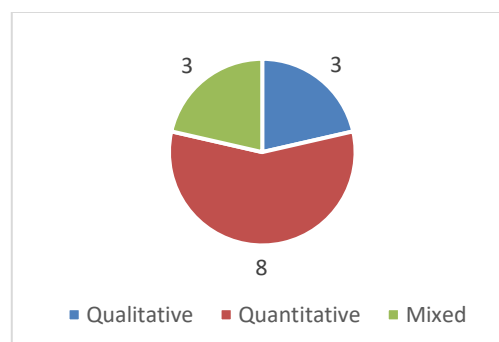


Figure 5. Research Methodologies

Source: Research Data, 2025

The analysis and comprehensive review of 14 studies led to the identification of three key themes related to the effectiveness of PCA. These key

themes include the impact of PCA implementation, factors influencing its effectiveness, and challenges encountered during its implementation.

The primary goal of PCA is to ensure that customs declaration submitted by the traders is fully compliant with customs legal requirements and other relevant laws to export and import (WCO, 2018). Therefore, effective PCA could bring some benefits such as reducing the need for extensive physical inspections at border points, thereby contributing to trade facilitation through streamlined post-clearance procedures (Musembi, 2019) and allowing customs agencies to reallocate human and material resources toward other critical border functions (Clark, 2017). Furthermore, PCA also served as an additional control mechanism to monitor the end-use of imported goods. In doing so, customs authorities may ensure that such goods are not diverted for prohibited or unauthorized purposes (Wabwire, 2020).

Implementation of PCA allows customs officers to do thorough examinations of the customs declarations, supported by extended post-clearance review periods and cross-verification with relevant supporting documents. This leads to detection of various practical issues, including the use of fictitious entities (ghost traders), submission of falsified invoices, duplication of packing lists, and inaccuracies in the declaration of critical data such as imported goods' Harmonized System (HS) codes, Customs Procedure Codes (CPC), and trader activity codes (Hossain & Yusuf, 2019). These findings illustrate the practical utility of PCA in uncovering both procedural errors and deliberate attempts by the traders to circumvent customs regulations.

Ultimately, one of the key benefits and objectives of PCA is to enhance state revenue collection. Through systematic and in-depth examination of traders' customs declarations, customs authorities are able to verify the accuracy and completeness of the duties and taxes declared, thus ensuring that the full amount of revenue legally due is properly identified and collected (WCO, 2018). Several studies have shown that PCA plays a significant role in reducing revenue leakage (Clark, 2017) and optimizing the state revenue collection (D. N. Mwaniki, 2022; Hoang & Nhung, 2023; Louis, 2020; K. M. Mwaniki, 2019; Mashalia, 2018; Odhiambo, 2020). These findings underscore that the effective implementation of PCA is crucial in safeguarding and optimizing state revenue derived from international trade.

Understanding the determinants of effective PCA is essential for improving audit performance and achieving both regulatory and revenue objectives. A study by Heidarzadeh et al. (2021) have identified some factors that affect the effectiveness of PCA implementation, including the adequacy of customs infrastructure, traders' cooperation and their familiarity with customs regulation and tax rules, customs authorities' strategic directions and reaction to external issues, rules and regulations surrounding PCA, risk management frameworks, and the capacity of customs human resources.

In addition to general these general influencing factors, a case study of PCA implementation conducted by Hoang & Nhung (2023) highlighted how customs authorities in Vietnam have adopted several proactive strategies to further enhance the effectiveness of PCA. These strategies include prioritizing business with significant trading volumes and emphasizing the use of data analysis to target specific business, products, and product groups that pose higher compliance risk.

As a result, the number of post-clearance inspections and the amount of revenue collected have increased significantly over time.

Both studies conducted by Heidarzadeh et al. and Hoang & Nhung emphasize the importance of using risk management and data analysis to enhance the effectiveness of PCA, particularly in the planning stage. A case study conducted by Hossain (2020) further reinforces the significance of risk-based approaches in PCA by identifying a range of selectivity criteria considerations that customs authorities can use when determining which customs declarations to be audited. In the context of customs authorities in Bangladesh, they commonly used indicators such as: HS Codes, database value, import-export volume, revenue analysis report, previous examination and audit reports, fine and penalty data, the nature of business, the profiles of traders, Customs Procedure Codes (CPC), secret information, and Country of Origin. These findings offer practical insights that may assist other customs administrations around the world in designing an effective risk management system, thus improving the efficiency and effectiveness of PCA.

Despite its recognized benefit in enhancing customs compliance and safeguarding state revenue, the implementation of PCA remains complex due to numerous several challenges (A second major challenge in PCA implementation is related to audit planning. Multiple studies have found that several customs administrations have an inadequate risk management system for selecting audit cases (Hossain & Yusuf, 2019; Wujira, 2016). In this condition, the auditors rely on experience and specific parameters or considerations to select the risky customs declaration (Hossain, 2020), and this process can be laborious, time consuming, and subjective (Wujira, 2016). Furthermore, inconsistencies in handling suspected fraud cases during audits further complicate the planning and execution of PCA. As noted by Clark (2017) some jurisdictions mandate auditors to abandon their audit and switch to developing a fraud case, while others require completion of the audit alongside parallel coordination with criminal investigators. This fragmented approach could disrupt future audit planning stage and could weaken the overall impact of PCA if no standardized protocol were made.

Table 3). The most frequently reported challenge is related to human resources and auditors' capacity. The issue is not just about the ideal number of customs auditors needed to properly conduct PCA, but mostly about the lack of skills, training, and experience. One underlying factor is the tendency of customs administration to undervalue the unique skill set required by PCA auditors, as compared with front-line officers that directly work in contraband, interdiction, security, or anti-terrorism (Clark, 2017). To address this gap, customs administration must identify and give proper training of specialized skills and knowledge needed for PCA auditors, such as the international accounting standards, customs and domestic tax law and procedures, royalty agreements, or global trade business strategies (Wujira, 2016). This knowledge are essential for customs auditors to detect irregularities and mitigate revenue leakage. Additionally, another constraint to the effectiveness of PCA may be arisen from the unmotivated auditors. In such case, customs administration could devise structured incentive schemes and formal recognition of audit accomplishments to enhance auditors' performance.

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Table 3. Challenges of PCA implementation

Challenges	References
Customs auditors lack proper skills and training	Clark (2017); Gebreyesus (2020); Hoang & Nhung (2023); Hossain (2020); Hossain & Yusuf (2019)
No automated risk management system for selecting audit cases	Hossain (2020); Hossain & Yusuf (2019); Wujira (2016)
Insufficient IT infrastructure	Hoang & Nhung (2023); Hossain (2020)
Limited inspection methods, mainly transaction-based PCA	Hoang & Nhung (2023); Hossain & Yusuf (2019)
Weak coordination with tax authorities and customs offices	Hoang & Nhung (2023); Wujira (2016)
Lack of original documents and samples	Hossain & Yusuf (2019)
No incentives or motivation for customs auditors	Hossain & Yusuf (2019)
Difficulty tracking goods and traders after clearance	Hossain & Yusuf (2019)
Audit coverage periods are too long	Gebreyesus (2020)
Lack of equipment for audits	Wujira (2016)
No central monitoring or quality assurance for PCA	Wujira (2016)
No standardized protocols for handling suspected fraud	Clark (2017)
Limited time to complete audits before statutory deadlines	Clark (2017)
Auditor information is not shared with other customs units	Clark (2017)
PCA auditors' skills are often overlooked	Clark (2017)
Difficulty balancing revenue collection with security programs	Clark (2017)
Improper inspection procedures	Hoang & Nhung (2023)
Insufficient human resources in PCA units	Hossain (2020)

Source: Research Data, 2025

Another defining factor of PCA success is the availability of adequate infrastructure and equipment to support audit activities. Effective PCA requires robust customs IT infrastructure to maintain and analyze databases to support risk-based audit planning (Hoang & Nhung, 2023; Hossain, 2020) as well as logistical resources such as computers and vehicles for conducting field audit

(Wujira, 2016). The absence of these tools may limit the PCA operations, audit coverage, and ultimately audit findings.

Since the goal of PCA is not only to ensure customs compliance but also contribute to additional state revenue, ideally PCA does not function as a standalone system, rather its operations often linked to other relevant units within the customs administration or external unit such as tax authorities and other enforcement units (Wujira, 2016). The challenge is to maintain strong coordination between these units. If the coordination between customs auditors and these units is weak, it can hamper the knowledge and information exchange and potentially make PCA less effective.

Additional issues when implementing PCA are related to the technicality in conducting PCA. These constraints include the lack of monitoring system (Wujira, 2016), excessively long audit coverage periods (Gebreyesus, 2020), and the limited statutory timeframes within which audits must be completed (Clark, 2017). Moreover, extended time gaps between customs clearance and the audit can result in practical verification issues, such as the unavailability of supporting documents and difficulties in tracking goods and locating traders after clearance (Hossain & Yusuf, 2019). These operational delays not only hinder the reliability of PCA outcomes but also reduce the deterrent effect of PCA on non-compliant traders.

CONCLUSION

This scoping review aimed to provide an overview of the research profile on the effectiveness of PCA and to explore what is known about the effectiveness of PCA. The findings indicate that implementing PCA plays a significant role in identifying irregularities in customs declaration and optimizing state revenue collection. Despite these promised benefits, there are some challenging issues that may hinder effective implementation. The two most notable challenges are related to the capacity of customs auditors—particularly the need to enhance technical competencies of the customs auditors—and the inadequacy of customs infrastructure and risk management systems. To strengthen PCA effectiveness, it is essential for customs administration to recognize various factors that influence successful PCA implementation and invest strategically in them.

This review has several limitations. First, the scope of the literature reviewed was limited. This review could only find and examine thesis and journal articles. This may have been influenced by the use of relatively simple keywords and narrowed online research databases. Future research should consider employing more comprehensive search strategies to capture a wider range of relevant sources, including books, proceedings, dissertations, and official article publications. Second, this review followed only the five main stages of Arksey & O'Malley's scoping review framework, excluding the optional sixth stage—the consultation exercise. Future research could incorporate experts or practitioners to enhance the quality of the review as the consultation step can provide additional potential references as well as valuable insight into current issues relating PCA implementation and its effectiveness. The authors would like to thank the Lembaga Pengelola Dana Pendidikan (LPDP), Indonesia, for financial support.

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