Auditing has emerged as one of the most utilized tools for ensuring food safety systems and programs are both compliant and effective. Internal auditing has traditionally been a key element of most food safety standards; however, in recent years we have seen an explosion in both second party and third party auditing within the global food sector.

In this whitepaper we will cover both the general principles of good food safety auditing and the specific practices normally employed by companies, certification bodies and regulatory authorities.
1 INTRODUCTION

Food safety auditing is a massive subject area. Unlike other compliance audit programs such as those covering financial governance or management, food safety requires knowledge of a number of very different fields which need to be combined to effectively audit or assess the risk and status of a food production, processing or distribution operation. For example, a typical food safety audit, depending on the defined scope of the program, requires a detailed and working knowledge of management processes, hygiene, risk assessment, monitoring, human resources, health and safety, microbiology, chemistry, toxicology, engineering and so on.

Auditing can also require that this knowledge covers an extensive range of product categories, each with its own specific and unique attributes, hazards and risks. We can see that the job of the food safety auditors is not simply one of showing up and ticking boxes. It is a challenging one where becoming an effective, fair and valuable auditor requires time, dedication, experience, knowledge, education and communication skills.

As food safety becomes a daily issue in many global markets, those responsible for its management and control, e.g. processors, retailers and regulatory agencies are increasingly turning to auditing to effectively ensure both compliance and improvement in standards. If this emerging policy is to be effective, it must be underpinned by a body of auditors who not only possess the experience, education and knowledge of the above disciplines, but they must also have skills in conducting auditing in a systematic, objective and professional way. In this whitepaper we will set out in detail these skills and demonstrate how they support the principles of effective food safety auditing.

This whitepaper will cover the basic principles of food safety auditing, the core skills and knowledge required from auditors, as well as the steps required in conducting an audit.

1.1 What is an audit?

Before covering the specific character and nature of a food safety audit, let us first look at what an audit is in general. An audit is usually defined as:

*A systematic, independent and documented process for obtaining audit evidence, and evaluating it objectively to determine the extent to which the audit criteria are fulfilled.*

In simple language, an audit is a structured activity whereby a trained individual checks for evidence that a standard is being complied with. The trained individual (auditors) will collect evidence to support their conclusion in regard to the level of compliance and overall result of the audit. This definition and description applies to auditing in general and also where an audit is focused on food safety.

1.2 What is a food safety audit?

A food safety audit usually is centred on the defined requirements set out in food safety standards, legislation and internal standards of operation. It focuses specifically on those requirements, criteria, procedures, activities and data relating to the safe production and supply of food products.

As a management activity the food safety audit is used as an effective and reliable tool in support
of food safety management policies and controls. It provides information upon which the food business can act to improve its performance. Food safety audits are usually organized into an audit program which covers a specific scope of activity and scheduled on a routine basis depending on the associated risks.

1.3 Audit programs

An audit program is a collection of specific audits required to be conducted by an individual company, organisation, agency or other entity with a policy of auditing to ensure compliance against a specific standard. The following is a sample of an internal auditing program for a food processing plant.

Picture 1: Internal Food Safety Auditing Program

1.4 Different audit standards

This chapter explores some of the most common food safety standards and explains how they relate to food safety audits and internal audits.

GFSI & Retailers’ Requirements for Auditing

Most food safety and retailer technical standards require management to establish a program of internal audits. These standards set out very specific requirements on how the program should be conducted and used to confirm both compliance and non-compliance. We will look at the specific requirements of one GFSI standard and one retail standard to gain a sense of how these requirements impact on the food safety of a business.

BRC Standard

The BRC Standard is a member of the GFSI family of approved schemes and sets out the following requirements for internal auditing:
Internal auditing is a Fundamental requirement of the BRC standard. The requirements are focused on ensuring the food safety plan is fully in place and effective. Audits should be planned and cover the entire standard. The frequency of audits should also be based on risk assessment which should be documented but in all cases the standard should be audited at least annually. The requirements also clearly indicate the need for a competent auditor capable of reporting on the outcome of the audit. The new version of the standard has introduced a special focus on audits to inspect the hygienic condition with standards of the plant with a minimum frequency of once a month.

Woolworth’s Quality Assurance Standard

The Woolworth’s standard is a specific retailer technical standard used to approve and control suppliers to the Woolworths retail group. The standard sets out clear requirements for the operation of the internal auditing program within the supplier’s operation.

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The standard requires the food business to conduct the audit program at a six month frequency and based on an assessment of risk. The scope of the program must cover the entire standard and be conducted by competent individuals. We can see the requirements of the technical retail standard are consistent with the GFSI standard.

1.5 Risk assessment of food safety audits

Implementing an audit program requires resources and time. In order to ensure that valuable resources are focused on the most important areas and activities of the business relating to food safety, a risk assessment should be conducted by management. The output of this exercise is the clear identification of an audit frequency. This process should be conducted on each area and clause of the food safety standard and support the internal audit program as defined.

1.6 Essential elements of a food safety audit

In order to be an effective management tool, the food safety audit must comprise two essential elements:

- Standard
- Competent Auditor

The standard defines the criteria with which the food company must comply. In order to determine this through the audit process there must also be a competent auditor who possesses the necessary skills, experience and knowledge of the standards or criteria.

The standard

If one of the main objectives of a food safety audit is to determine compliance it is obviously an essential requirement to have a standard against which to determine this. Without a standard the auditor would be left to determine what standard must be achieved leading to variation between auditors, a more subjective assessment and ultimately a breakdown in the audit function.

The standard is often referenced to as the audit criteria. This is to account for the fact that audits may also be conducted against specific legislation, or codes of practice which do not strictly fall into the definition of a standard. The standard or audit criteria provide a clear and unambiguous requirement which the company can operate to and the auditor can audit against. Both parties in the audit process understand what is expected while the scope for interpretation of the requirement is reduced.

Standards vary in the level of detail provided. Some can be general leaving the company to decide how best to meet the requirement, e.g. legislation and codes of practice. Others can be more prescriptive and indicate how the requirement can be met. In some case, such as retailer standards, the requirements can be very prescriptive and define exactly what must be put in place to pass the audit and meet the criteria. Criteria can take the form of policies, procedures, standards, codes of practice, legislation, photographic standards and specifications. Ideally, audit criteria should be documented.
Audit Evidence

In our definition of an audit we see that audit evidence should be collected where possible. This evidence allows for objective proof that the compliance and non-compliance has been found in regard to the audit criteria. Audit evidence should in all cases be relevant to the audit criteria and verifiable. Audit evidence could include:

- Interviews
- Visual observation or inspection
- Records of legal compliance
- Documentation

1.7 Types of audits

Audits can be defined by the nature of the relationship between the auditor and the person or organization being audited. These are:

- **First Party Audit**: This is where a company or organization performs an audit on itself. This is often referred to as an internal audit.
- **Second Party Audit**: This is where a company or an organization performs an audit on another company or organization. An example of this would be where the food company performs an audit directly on one of its suppliers. Another example would be an audit conducted by a retailer on the food business.
- **Third Party Audit**: This is where an organization, body or agency performs an audit on a food business on behalf of another organisation or scheme. In these cases the organization has no direct commercial relationship with the food company. Examples of these types of audits would include certification audits under the GFSI.

1.8 Definitions

In the coming sections we will be using a number of terms relating to auditing. These terms are set out below with a clear definition of their meaning.

- **Auditee**: The business or organization being audited
- **Auditor**: A person with the competence to conduct an audit
- **Audit findings**: The results of the evaluation of the collected audit evidence against the audit criteria
- **Audit conclusion**: The overall outcome of an audit provided by the auditor or team after consideration of the audit objectives and all audit findings
- **Audit scope**: The extent and boundaries of the audit including location, business units, processes, time period, etc.
- **Audit agenda**: The time-table for the actual audit
2  THE PRINCIPLES OF AUDITING

In order to ensure effective and repeatable audits, there are a number of basic principles that need to be applied. These principles support auditing conclusions that are relevant and sufficient and allow auditors to work independently from one another to reach similar conclusions in similar circumstances. There are five principles in total:

- Ethical conduct
- Fair presentation
- Due professional care
- Independence
- Evidence based approach

Figure 1: Five Principles of Auditing

Principle 1 - Ethical Conduct

Proper ethical conduct is the foundation of professionalism and must be applied by the auditor in all cases for all audits conducted.

Trust: Proper professional conduct allows for the development of trust between the parties and facilitates an environment within which the audit can be conducted. An audit essentially establishes a relationship with a business in an effort to improve. In any such relationship it begins with an exchange of basic data generated through simple observations and examination. To turn such data into true information - trust, built on mutual respect, is necessary. It is only when the parties are no longer working in fear, that they can work together to achieve both business improvement and audit objectives. Auditing is essentially a human process based on human relationships.

Figure 2: Building Trust (right)

Integrity: The auditors must also display integrity in their relationship with the auditee. This relates to personality attributes conveyed by the auditors in the course of their engagement. These include honesty, sincerity, upright character and position of being incorruptible.

Figure 3: Elements of Integrity (left)
**Confidentiality:** Another important element of good ethical conduct is confidentiality. All information and data gathered during the course of the audit must remain confidential to the parties concerned and not disclosed in any way to others. This includes not talking or speaking about information gained from previous audits. This is essential to build trust and facilitates open communication. There may also be legal and contractual demands in regard to this requirement.

Figure 4: Need for Confidentiality (right)

**Discretion:** This is a valuable attribute for an auditor. It demonstrates intelligence in regard to the fair application of the audit principles and process. It demonstrates sound judgement and an ability to discriminate between what is important and what is not. Without these, the auditors have no credibility or authority and will struggle in their objectives.

**Principle 2 - Fair presentation**

Fair presentation is the obligation to report findings accurately and truthfully. While this may sound obvious, it can be challenging to report accurately in the context of a busy audit program, human interaction and detailed technical requirements. However, the auditor can overcome this by remaining faithful to the requirement as defined and by working with the auditee on specific findings to gain consensus where possible. The key issue is how a finding is presented. A finding is a factual item of evidence relating to a specific requirement. They may be observed, heard, or contained in records and other media. In terms of reporting, the following are examples of how these may be presented.

- This relates to findings of fact which are observed or heard:
  
  *Thermometer no. 189 is out of calibration – due 22.12.2013*

- Inferences from such facts should be agreed with Auditee:
  
  *The Auditee has no calibration programme as required by Standard I.S. 343*

- Truthful statement of any differences or obstacles encountered:
  
  *A number of key senior staff unavailable*

Best practice also requires that the finding is reported against a specific reference to the standard being audited. This allows all interested parties to evaluate the basis of the finding.

**Principle 3 - Due professional care**

The auditors have an obligation to maintain due professional care in regard to their audit and auditor responsibilities. This includes the sound application of diligence and judgement and maintaining a standard of personal and professional competencies. These competencies include:

- Knowledge
- Training
- Science
- Regulation
- Experience
- Sectors
Principle 4 - Independence
This is the fundamental basis for impartiality and objectivity. It means that there is no bias in the audit process and that all findings and outcomes of the audit reflect the requirements. In all cases there should be no conflict of interest and where this exists it should be notified to the relevant parties ideally prior to the audit commencing.

Principle 5 - Evidence-based approach
The evidence based approach is the rational method for reaching valid, reliable and reproducible conclusions. Audit evidence should be verifiable, but because audits take place in a finite time frame with finite resources, they must by definition be sample based and therefore confidence in the audit is related to the degree of sampling.

3 THE AUDITOR

In addition to the Standard, the auditor is the other key element in an effective audit program. More specifically, auditor competence is essential. The level of competency can vary depending on the importance and scope of the audit itself and those responsible for the development and management of audit programs must define in advance the criteria and protocol regarding auditors and competency levels.

![Auditor Competency Framework](image)

Figure 5: Auditor Competency Framework
Figure 5 sets out the competency framework for an auditor and as can be seen it is complex, requiring a whole range of soft and hard attributes as well as skills to be competent in this role. This presents challenges in regard to auditing programs especially when it comes to resourcing large programs. We will examine the framework in more detail, starting from the base and working upwards.
3.1 The profile of an auditor

Personal Attributes

We have already covered in some detail the attributes of an auditor in terms of integrity and fair presentation. Because auditing is based upon a human process, the attributes of the audit have a real impact on the quality of audit, how it is conducted and the findings. The following is a list of desirable attributes which an auditor should have. We all possess these attributes in varying degrees and it is important where we are weak in some that we are aware of this and seek to address them in the interests of the audit exercise.

- Ethical
- Open-minded
- Diplomatic
- Observant
- Perceptive
- Versatile
- Tenacious
- Decisive
- Self-reliant

Education: The auditor must possess sufficient education to acquire the knowledge of regulations and food safety management systems. A degree in a food science discipline is not an essential requirement for a good food safety auditor; however, it can enhance the auditors understanding of the products and processing under examination.

Work Experience: Relevant experience and exposure to the products and processes being audited is an essential requirements for effective food safety auditing. Many of the hazards and risks in food safety are intrinsic to the product and unit operations, and experience and knowledge of these helps in identifying issues and developing relevant audit findings. Different audit schemes place different emphasis on this requirement, and in some cases a minimum number of years’ experience of the process is required before an auditor can conduct an audit on it.

Auditor Training: An auditor should have completed a ‘recognised’ course in food safety auditing prior to undertaking an audit. The amount of training can vary depending on what type of audits will be conducted by the individual. For example, an internal auditor within a food plant may not need the same level of training as a certification auditor for a GFSI scheme. The level of training should be consistent with the risk of the activities being audited and ideally training should be conducted by a recognised trainer.

Auditor Experience: The more experience an auditor has the more effective they become. Audit experience should ideally be gained under the direction and guidance of a competent auditor. For many of the certification schemes clear requirements are set down for auditors in terms of the number of audits they must complete in a specific period of time to maintain their approval as an auditor. Where supervised audits are conducted they should be under an experienced ‘lead auditor.
3.2 Auditing Skills

In addition to personal attributes, the auditor is required to possess certain practical skills which help in conducting an effective and valuable audit. These include the ability to:

- Observe
- Question
- Listen
- Record

Skill 1 - Observing

Observation is a core audit skill. It is the ability to see things as they are and relate them to the specific requirements of the standard. Attention to detail is important, as is having an eye for issues as they exist in a food processing plant. Observation has been the skill associated with a ‘traditional’ inspection and is normally applicable to PRP’s including:

- Premises - adequacy, maintenance, clearing
- Plant or equipment
- People - facilities, practices, hygiene
- Pests’

The observation or plant inspection element of the food safety audit has been given renewed focus in the recent revisions of GFSI standards. The plant audit now has almost equal importance against the paper or desk audit.

Skill 2 - Questioning

The ability to ask a question is vital in the audit process. Without this skill there can be no communication. The following saying underscores the point:

> I have six honest serving men; they serve me well and true; their names are:

> WHY?
> WHAT?
> WHERE?
> WHEN?
> HOW?
> WHO?

Questions which the auditor may ask can be either closed or open. Which one is used depends on what the auditor is seeking to determine. Closed questions are those which produce either a Yes or No response. They are normally used when the auditor is seeking to determine compliance without explanation or qualification. An example of a closed question is “Do you check temperatures?” Open questions where the auditor is seeking more information or insight into an area of non-conformance particularly where the root cause of an issue may be relevant to the overall audit finding. Examples of open questions are “How do you check temperatures?” and “Why do you not check the temperature?”
Skill 3 - Listening

It is often said that good communication involves listening more than talking. This wisdom holds true for food safety auditing. For example, when you ask a question, listen to the response! It is not only courteous but is also skilful auditing since the provided information will allow you to complete your work and produce a better audit report. When listening there are certain things you should do to let the person know you are in fact engaged:

- Looking receptive
- Making encouraging sounds or gestures
- Checking understanding - if you are unclear about some information, ask for it to be clarified
- Summarise clearly what you have heard in order to show the person that you have been listening

As far as possible do not engage in the following activities which might discourage the auditee and convey the wrong message:

- Orient yourself away from the auditee
- Take lengthy notes
- Fidget
- Lose eye contact
- Look at the clock
- Interrupt whilst auditee is explaining

Skill 4 - Recording

Recording is crucial element in collecting objective evidence. All notes and records taken during the audit should be clear, concise and have a purpose. In all cases, any non-conformances should be recorded in as much detail necessary to allow for fair and factual presentation. Examples of good recording include:

- The bait point number e.g. ‘Bait point number 15 in the finished product store is missing’
- The calibration date and the identity of the thermometer
- The staff record with names and details
- The product and time of despatch and receipts
- Where possible agree the evidence at the time with the auditee

4 MANAGING AN AUDIT PROGRAM

An audit program is an organized system of audits conducted on a scheduled basis with a defined scope in relation to an individual plant, scheme, group, and regulatory framework of objective. It is usually resource intensive and requires careful planning to ensure the objectives are met with the minimum cost and maximum benefit.
Audit programs can range from very simple ones relating to a specific site or department within a site to very large ones like those schemes operated under the GFSI. Food retailers also operate their own supplier audit programs against their own technical standards while regulatory agencies would operate national and international programs covering specific Acts and Bills on food safety. Large multi-site food businesses can also operate their own internal audit programs to ensure standards are being maintained across all sites against certification and internal standards.

The process of developing an audit program is summarized in the figure below.

Figure 6: Audit Program Development & Implementation Process

### 4.1 Audit program planning

There are a number of areas that need to be carefully planned prior to commencing an audit program. These are detailed in the table which is found below.

Table 3: Audit Program Development Process

<table>
<thead>
<tr>
<th align="left">Area</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td align="left">Audit Program Objectives</td>
<td>• To contribute to the improvement of the management system</td>
</tr>
<tr>
<td align="left"></td>
<td>• To obtain and maintain confidence in the capability of a supplier</td>
</tr>
<tr>
<td align="left"></td>
<td>• To verify conformance with regulatory requirements and or a certification body</td>
</tr>
<tr>
<td align="left"></td>
<td>• To evaluate a system after an incident (external or internal)</td>
</tr>
<tr>
<td align="left">Scope of Audit Program</td>
<td>Some factors to consider:</td>
</tr>
<tr>
<td align="left"></td>
<td>• Scope and duration of each audit</td>
</tr>
<tr>
<td align="left"></td>
<td>• Standards and regulatory requirements</td>
</tr>
<tr>
<td align="left"></td>
<td>• Changes in requirements</td>
</tr>
<tr>
<td align="left"></td>
<td>• Nature, size and complexity of business</td>
</tr>
<tr>
<td align="left"></td>
<td>• Frequency of audits</td>
</tr>
<tr>
<td align="left">Frequency and schedule</td>
<td>The frequency and scheduling of an audit program should be based on risk:</td>
</tr>
<tr>
<td align="left"></td>
<td>• <strong>Company</strong>: Activities where a failure will result in a food safety issue, e.g. CCPs etc.</td>
</tr>
<tr>
<td align="left"></td>
<td>• <strong>Supplier Base</strong>: High risk ingredient suppliers, primary packaging, etc.</td>
</tr>
<tr>
<td align="left"></td>
<td>• <strong>History</strong>: History of issues may also influence the risk assessment</td>
</tr>
<tr>
<td align="left"></td>
<td>• <strong>Risk</strong>: Define risk in context of auditing program, e.g. criteria may be useful</td>
</tr>
</tbody>
</table>
There are five main steps in conducting an audit as part of an overall audit program. The type of audit can dictate the degree to which each of the following steps are implemented. For example, an internal audit program can be less formal while a third party audit should follow all of the steps in full.

Figure 7: The Audit Process

### 4.2 Conducting the audit

There are five main steps in conducting an audit as part of an overall audit program. The type of audit can dictate the degree to which each of the following steps are implemented. For example, an internal audit program can be less formal while a third party audit should follow all of the steps in full.

Figure 7: The Audit Process

### Step 1 - Initiating

The initial administrative stage of the audit program involves initiating the audit process. The audit program manager and supporting team should conduct the following:

- Appoint and assign the auditors and formally notify them
- Define scope and requirements or standard to be used
- Contact the auditee formally, and notify and confirm arrangements

Prior to the audit, the program manager or team should collect essential information from the auditee. This information can relate to the scope of operations at the local site including size, hours of business, key contact personnel and previous audit results. Samples of documents and procedures already in place can also be obtained to reduce the time on site. A pre-audit questionnaire
Step 2 - Preparing

The auditor will need to prepare to attend on site for the audit. The auditor may need to bring the following:

- Authorisation
- Protective clothing
- Audit program
- Copy of legislation or standard
- Checklists
- Blank report forms
- Protocol

The Audit Agenda: this should be drafted and sent to the auditee ideally in advance of the audit. It will tell the auditee to ensure the required personnel and documentation are ready when the auditor attends. The following is a sample audit agenda:

<table>
<thead>
<tr>
<th>Time</th>
<th>Activity</th>
<th>Auditor</th>
<th>Auditee</th>
</tr>
</thead>
<tbody>
<tr>
<td>9.00 am</td>
<td>Opening Meeting</td>
<td>Name</td>
<td>All</td>
</tr>
<tr>
<td>9.30 am</td>
<td>Requirement [1]</td>
<td>Name</td>
<td>Purchasing</td>
</tr>
<tr>
<td>10.00 am</td>
<td>Requirement [1]</td>
<td>Name</td>
<td>Production</td>
</tr>
<tr>
<td>1.00 pm</td>
<td>Lunch break</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.00 pm</td>
<td>Requirement [n]</td>
<td>Name</td>
<td>Quality</td>
</tr>
<tr>
<td>3.30 pm</td>
<td>Quiet time</td>
<td>Name</td>
<td></td>
</tr>
<tr>
<td>4.00 pm</td>
<td>Closing meeting</td>
<td>Name</td>
<td>All</td>
</tr>
</tbody>
</table>

Copy of standard: The auditors should have in their possession a copy of the standard which will be used for the audit. A number of the GFSI schemes demand that the company have an internal copy which may be used. The standard may be used as an authoritative reference and for clarification in the event of a dispute.

Checklists: These are a valuable tool for the audit in ensuring the audit progresses well and remains focused on the requirements. Some auditors use the Standard directly as a checklist rather than depending on a drafted checklist. While essential for the audit process they should not be slavishly followed! An audit checklist can be prepared by turning each requirement into a question. It can also be used as a working document facilitating note-taking and recording findings at the time they are observed. The following is a sample of a checklist for conducting an internal audit on product recall:
When using the checklist as the audit record, results may be recorded as simply YES or NO in terms of conformance as indicated in the above example. Notes can also be entered in the report section of the table.

**Step 3 - Conducting the Audit**

While conducting the audit, the auditors should apply their personal attributes, knowledge, experience and education.

**Non-conformances**: One of the key outputs of conducting the audit is recording on conformance and non-conformance. The auditor should seek the corroboration of the auditee or guide for all possible non-conformance incidents. Ideally non-conformances should be recorded in agreement. The auditor should note precise details of all conformance and non-conformances.

Figure 8: The Non-conformance

Audit evidence should be evaluated against audit criteria or requirements to generate the Audit Findings. Audit findings may indicate conformity or non-conformity, which should be clearly recorded. Non-conformances recorded can be classified according to their significance. A simple scale often used is Minor, Major or Critical. The scale should be clearly defined in the auditing planning stage.

**Information / collect / sample**

**Audit evidence**

**Evaluate against standard**

**Audit finding**
Audit conclusions: These are the overall outcome of an audit provided by the auditor or the team after consideration of audit objectives and all audit findings. Essentially, a two-stage process is carried out in private prior to Closing Meeting. The auditor should seek a quiet location where he or she is unlikely to be disturbed and have a facility to contact the key person to resolve arising issues. The location of the closing meeting should be agreed. The auditors should review the checklist findings and all appropriate information against the Standard. The auditor should consider any conclusions by taking the totality of information into account and while being conscious of the uncertainty inherent in auditing. Then complete a Summary Audit Report, tentatively classifying any non-conformances.

Summary Audit Report: The function of the summary report includes:

- Providing structure to the Closing Meeting
- Allowing for the best and fair participation of Auditee
- Creating necessary ownership of Correction
- Facilitating ready completion of the Final Audit Report

Figure 10: Summary Audit Report

<table>
<thead>
<tr>
<th>Standard Reference Section</th>
<th>Conformance Yes/No</th>
<th>Objective evidence</th>
<th>Class of non-conformance</th>
<th>Corrective action</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tr>
</tbody>
</table>

Auditor (sign): Auditee (sign):

Safefood 360° Whitepaper (September, 2013)
Step 4 - Reporting

There are two main elements to the reporting step:

- The closing meeting
- The final audit report

Closing Meeting: The closing meeting should be scheduled in advance and be included in the initial audit agenda. It should be chaired by the auditor and include auditee representatives and the proprietor or person in charge. A typical closing meeting agenda might include:

- Thanking participants
- Listing positives
- Agreeing any non-conformances and class
- Agreeing corrective actions and time-scales
- Formally endorsing Summary Report
- Indicating Audit Completion

Agreeing Non-conformances and Category: The category of the non-conformance will vary depend on the standard and type of the audit being conducted, e.g. Minor, Major, Critical. The auditor will allow auditee to rebut with additional evidence. The principle of Fair Presentation requires that the auditor always provides the auditees an opportunity to defend their operation.

This emphasizes the importance of:

- Collecting objective and verifiable evidence during the audit
- Being fully conversant with the requirements of the Standard
- Determining who is responsible for corrective actions
- Agreeing on time scales for completion
- Taking note of what the standard defines
- Assessing the feasibility of actions proposed / agreed

Corrective Actions: The meeting should attempt to define who is responsible for corrective actions, time scales for completion and the specific actions to be taken, if possible. In all cases these should be documents and notified to the relevant individuals.

Below is a sample of a corrective action list and specific corrective action workflow relating to an internal audit.

Picture 3: [Internal Audit Corrective Action List]
Objectives of Closing Meeting: One of the main objectives is to agree all findings with the auditee. This usually requires the endorsement of the auditee by signature. Try and involve the auditee in defining Corrective Actions to create a sense of ownership.

Indication of Audit Completion: The completion of the audit may include the auditors recommendations regarding the audit outcome. This might include a recommendation regarding certification, registration, approval, fail, or re-audit.

Final Audit Report: In some instances the Summary Audit Report may suffice; however, a full detailed report is often produced and sent on to the auditee following the onsite audit. This is a formal Confidential Audit Report for record and will contain or refer to any Recommendations or Sanctions contingent on the Audit Conclusion. The report usually contains:

- Audit Details
- Summary Audit Report details
- Findings and Recommendations

Picture 5: Internal Auditing Reporting Tool

Step 5 - Completing
SAFEFOOD 360° FOOD SAFETY MANAGEMENT SOFTWARE

Product Benefits

• Easily record and manage all elements of your food safety system including HACCP and CCP monitoring, PRPs, management systems and documents

• Eliminate paper using the 30 integrated modules that come as standard

• Access and work with your system from any location at anytime

• Stay up to date and fully compliant with software that updates automatically in line with changes to global food standards

• Improve compliance and audit outcomes through the action driven features of the software

• Accelerate compliance with all of the international food safety standards including the BRC, SQF, IFS & FSSC 22000.

• Spend less time managing your food safety system and more on value adding activities

Product Features

• Dashboards & KPI's

• 100's of reports as standard

• Notifications

• Multi-site management & oversight

• Real-time legal and alert updates to dashboard

• Roles & security

• Actions management

• Safe and secure web based solution

• No internal IT support or data back-up required

• Unlimited Users

• 24/7 world class customer support

• Covers in complete detail the requirements of the SQF, BRC, IFS, FSSC 22000, retailer standards and legislation

• FDA 21 CFR Part 11 -Technical Compliance

• Automatic audit log

• One click data export

Safefood 360°, Inc.
New York, London, Dublin, Melbourne
www.safefood360.com