

Audit of Operational Delivery

Food Business Operator (FBO) Audits

2021/2022 - Quarter 4

Report issued: May 2022



Foreword

Audits of Food Standards Scotland's Operational Delivery Division are part of the arrangements to improve consumer protection and confidence in relation to food and feed.

The audit scope was detailed in the audit brief and plan issued to Operational Delivery on 14 February 2022. The aim of the audit is to maintain and improve consumer protection and confidence by ensuring that Operational Delivery are providing an effective food law enforcement service.

Food Standards Scotland audits assess conformance against retained Regulation (EU) 2017/625 of the European Parliament and of the Council of 15 March 2017 on official controls and other official activities performed to ensure the application of food and feed law and the FSS Manual for Official Controls. The provisions for conducting audits are provided for in Article 6 of retained Regulation (EU) 2017/625.

The Audit scheme also provides the opportunity to identify and disseminate good practice and provide information to inform Food Standards Scotland policy on food safety, standards and feeding stuffs.

Specifically, this audit aimed to establish:

- Verification that official controls are carried out in compliance with planned arrangements.
- Verification that planned arrangements are applied effectively.
- Verification that planned arrangements are suitable to achieve the objectives of official controls.

Following the audit, it is expected that for any recommended points for action, Operational Delivery will prepare and implement an action plan which will incorporate a root cause analysis of any non-compliance. A list of recommendations is provided in the action plan template at the end of this report.

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1.0 Introduction

- 1.1 This report records the outcomes of the audit of Food Standards Scotland's (FSS) Operational Delivery Division, with regard to their delivery of Food Business Operator (FBO) Audits.
- 1.2 The overarching criteria which detail the standards that the assessment has been made against are contained within the relevant sections of [retained Regulation \(EU\) No 2017/625](#), [retained Commission Implementing Regulation \(EU\) 2019/624](#), and [retained Commission Implementing Regulation \(EU\) 2019/627](#).
- 1.3 The guidance relating to the current planned arrangements and referred to throughout this report will be the primary policy implementation and procedural references within:
 - Chapter 4 of the [FSS's Scottish Manual for Official Controls](#), referred to as the SMOC and the associated [Action Notes](#)
 - [Establishment Live Report guidance version 3 – February 2022](#)
- 1.4 This was a virtual audit due to Covid-19 restrictions. It consisted of a desktop exercise reviewing all evidence provided, three interviews of members of the staff and management engaged in the delivery of the audit programme, and attendance at two training sessions for Veterinary Auditors and Meat Hygiene Inspectors.
- 1.5 The period audited covered the first year of the implementation of the new auditing model, based on an Official Controls Verification approach (OCV), from February 2021 to February 2022.
- 1.6 The audit focused on the arrangements for meeting certain operational criteria, particularly guidance, procedures, records, internal monitoring and transparency of the delivery of the FBO audit programme.

Reason for the Audit

- 1.7 As detailed in the Foreword, Article 6 of retained Regulation (EU) 2017/625 requires Competent Authorities to carry out internal audits or have audits carried out on themselves.
- 1.8 The audit programme covering the official controls delivered by FSS is carried out as an internal audit by FSS's Audit Assurance Division. This audit forms part of that audit programme.

Scope of the Audit

- 1.9 It was agreed that the audit scope would cover:
 - An assessment of policies, plans and procedures for compliance with relevant legislation.

- The verification of application of, and adherence to, documented policies, plans and procedures in FBO Audits delivery.
- The identification and dissemination of good practice.
- The provision of information to aid future FSS policy and operational development.

2.0 Executive Summary

- 2.1 Auditors recognise the sustained technical input and resources provided by the FSS Operational Delivery Division in the developing, implementation and maintenance of the new audit model which significantly differs from the previous and long standing, approach.
- 2.2 The audit found procedures such as those enclosed in Chapter 4 of the FSS Manual for Official Controls (SMOC), and the intervention protocol, do not reflect the current auditing programme delivery model in place since February 2021.
- 2.3 Operational guidance and documents related to the audit programme are kept and maintained on FSS's Sharepoint information storage platform. It was noted that the sections in Sharepoint related to auditing tasks could benefit from further review in structure and document control procedures, with the aim being to improve navigation throughout.
- 2.4 Staff capacity levels have had an impact on the delivery of this programme in its first year of implementation. This has resulted in a number of establishments not being included in the audit cycle as yet, and a number of audit interventions having been moved forward to accommodate staff availability.
- 2.5 The new Operational Structure was launched on April 1st 2022. This was verbally communicated to auditors during the audit interviews and was found to be a very positive indication of improvements in capacity levels. This has been noted as an example of good practice.
- 2.6 As per evidence examined, the audit found a potential inconsistency between the three Operational Areas and the Veterinary Auditors around the interpretation of the resource calculation formula, non-compliance level assessment, and the completion of the Establishment Live Report (ELR). Auditors acknowledge that the new auditing model is under continuous development, and the qualitative monitoring procedures are being developed to improve these potential gaps in the consistency levels.
- 2.7 The level of qualifications of the Official Veterinarians delivering the auditing programme exceeds the legal requirements laid down in the regulations. This has been noted as another example of good practice.
- 2.8 The right to appeal procedure is complete and easy to follow. However, the audit found a potential gap in the communication of the full procedure to the Food Businesses Operators (FBOs), and the currency of the form used by FBOs submitting an appeal.

- 2.9 Publication of audit report extracts, as per previous planned arrangements, was paused in April 2020 when FSS took the decision to discontinue the audit programme due to the Covid-19 pandemic. Verbal evidence has been provided indicating the restart of audit publications in 2022. This will require the development and agreement of these procedures to reflect the current delivery model.
- 2.10 The audit found that when planning the audit programme for each individual establishment, consideration of the FBO's past record as regards with food law is made by the Veterinary Auditors based on their professional knowledge of each particular establishment. However, the reason and rationale behind these decisions are not recorded.
- 2.11 Evidence indicated that quantitative monitoring procedures could benefit from clearer Key Performance Indicators (KPIs) to inform management and direct the need for further action or intervention when necessary.
- 2.12 There was some evidence of minutes of the internal Audit Team meetings having been produced, however, the system could benefit from more consistency to capture and record the decisions and actions resulting from these internal meetings when applicable.

Level of Assurance

- 2.13 As detailed in the FSS's Official Feed and Food Controls Delivery Audit Charter (FSS/ENF/18/001), the audit has been assigned as below:
- 2.14 The Recommendations within this report detail the weaknesses in the controls that the Operational Delivery Division should address.

<p>Reasonable Assurance</p> <p>Controls are adequate but require improvement.</p>	<p>Some improvements are required to enhance the adequacy and effectiveness of procedures. There are weakness in the risk, governance and/or control procedures in place but not of a significant nature.</p>
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Audit Opinions

- 2.15 The rating above is based upon four categories of audit assurance level that is applied in relation to individual reports.

<p>Substantial Assurance</p>	<p>Risk, governance and control procedures are effective in supporting the delivery of any</p>
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<p>Controls are robust and well managed</p>	<p>related objectives. Any exposure to potential weakness is low and the materiality of any consequent risk is negligible</p>
<p>Reasonable Assurance Controls are adequate but require improvement</p>	<p>Some improvements are required to enhance the adequacy and effectiveness of procedures. There are weaknesses in the risk, governance and/or control procedures in place but not of a significant nature.</p>
<p>Limited Assurance Controls are developing but weak</p>	<p>There are weaknesses in the current risk, governance and/or control procedures that either do, or could, affect the delivery of any related objectives. Exposure to the weaknesses identified is moderate and being mitigated.</p>
<p>Insufficient Assurance Controls are not acceptable and have notable weaknesses</p>	<p>There are significant weaknesses in the current risk, governance and/or control procedures, to the extent that the delivery of objectives is at risk. Exposure to the weaknesses identified is sizeable and requires urgent mitigating action</p>

3.0 Audit Findings

- 3.1 The findings reported below detail both corrective and preventive actions which are not confined to addressing specific technical requirements, but also include system-wide measures. Conclusions address the compliance with the planned arrangements, the effectiveness of their implementation and the suitability of the planned arrangements to achieve the stated objectives as appropriate.

Retained Regulation (EU) No 2017/625 of the European Parliament and of the Council on official controls performed to ensure the verification of compliance with feed and food law, animal health and animal welfare rules as amended.

3.2 Article 5. General obligations concerning the competent authorities and the organic control authorities

Article 5	Audit Findings
1,2,4 and 5	<p>The current operational delivery of the new audit system was implemented in February 2021. It follows the OCV approach with a number of audit interventions in each establishment spread out through an annual audit cycle. This has replaced the previous audit programme based on a single audit intervention followed, when required, by a partial audit intervention. Planned arrangements and operational instructions related to FSS Audits are given in Chapter 4 of the SMOC; however, this chapter and the associated annexes are currently under review and in need of finalisation to reflect these new planned arrangements.</p> <p>Capacity levels during the period audited was provided by two Field Veterinary Managers (FVMs) acting as main auditors, and assisted by two Official Veterinarians (OVs) combining auditing and the delivery of other official controls tasks. Evidence indicated that the implementation of the new Audit Programme as per the planned arrangements has been impacted by capacity constraints during this first year, when staff directly engaged in the delivery of the audits, from time to time, were diverted to other operational tasks and official controls following urgent requests. This has resulted in a number of establishments not being entered into the audit cycle as yet, and some scheduled interventions being moved forward in light of the available resources.</p> <p>Planned audit interventions for all establishments entered in the audit cycle are managed and captured in the “New Audit & UAI Schedule 2021” spreadsheet held on Sharepoint. The review of this management form showed that one establishment, in spite of two active major non-compliances having been identified at the first intervention in May 2021, only had their second audit intervention in February 2022 (although this is not recorded in this management form, and the intermediate report has not been distributed to the FBO to date).</p> <p>As per evidence presented, FSS has now finalised the new operational structure for implementation in April 2022. This will increase the capacity level significantly with the creation of a dedicated Audit Team formed by three full time Veterinary Auditors (VAuds) assisted on a part time basis by four Meat Hygiene Inspectors (MHIs) trained in audit principles and procedures for Unannounced Inspections (UAI). Further resilience will also be provided by the three Veterinary Advisors (VAs) as part of their roles. The number of available MHIs is also to increase in the near future with several MHIs (and OVs) to be trained. This new operational structure</p>

was found to be a very positive indication of improvements in capacity levels.

Internal auditors acknowledge that this new audit programme, based on the OCV approach, is still in the early stages of implementation, and is under continuous development as evidenced by interview and the ongoing analysis from the regular operational meetings held between managers and the Audit Team. In line with this ongoing development, evidence analysed indicated a potential inconsistency between the three Operational Areas and the VAuds around the interpretation of the resource calculation formula, non-compliance level attribution, and the completion of the Establishment Live Report. The Internal Auditors' opinion is that consistency could be improved by the use of the internal monitoring procedures, as detailed in the Article 12 section of this report. The Auditors recognise that there is a need to support and promote the VAud's professional judgement in this area but consider that this should be balanced with a consistency of approach. We also note that as part of this continuous development and in order to deliver the desirable consistent approach, two training sessions were held in March 2022 with VAs and MHIs, in which the need for consistency in the approach was discussed with examples provided. Both of these sessions were attended by a member of the Audit Assurance Team and were noted as very positive and useful sessions.

The current qualification level of the OVs engaged in the delivery of the FBO audits exceeds the requirements stated in this regulation. This has been noted as an example of good practice. Evidence of Lead Auditor, OCV and HACCP (Hazard Analysis and Critical Control Point) Level 4 courses were provided during the audit. In addition to this, MHIs conducting UAs have been given specific training on these matters. Training records were provided and these were found satisfactory.

Action notes are generated and distributed through email to all members of the staff as a tool to communicate operational matters related to Chapter 4 of the SMOC. These are version controlled and readily accessible in Sharepoint and the FSS website.

Good Practice: Qualifications

The level of qualification of Official Veterinarians engaged in the delivery of the audit programme exceeds the requirements laid down in the legislation.

Good Practice: Operational Delivery Structure

The new operational structure for implementation in April 2022 was a very positive indication towards improvements in capacity and consistency levels.

Recommendations

1. Review of Chapter 4 of the SMOC to be finalised to capture the current delivery model and all associated guidance and procedures.
2. Internal Monitoring. Staff capacity levels provided in the new Operational Structure to be monitored against performance in the delivery of the planned arrangements to measure the staff capabilities and capacity to suitably deliver the audit cycles and scheduled interventions.

3.3 Article 7. Right to appeal.

Article 7	Audit Findings
	<p>The accompanying letter issued to the FBO along with the ELR after each audit intervention, provides information to FBOs on how to seek initial clarification of the audit findings and a link to the FSS Website on instructions to the process of appealing the audit outcome, FSS Approved Establishments Food Standards Scotland.</p> <p>Through staff interviews conducted as part of this audit process, there was verbal indication that auditors brief the FBOs on the right to appeal at the audit's opening meeting. Chapter 4 of the SMOC also describes the need to provide information to the FBO on the appeal process at the audit's closing meeting. These could not be verified due to the absence of reality checks in this audit process.</p> <p>During the period audited there has only been one instance in which an FBO has requested clarification on the assessment assigned to several of the sections in the ELR. This was resolved through emails between the Audit Team and the FBO without triggering the official appeals process.</p> <p>The appeal procedure detailed in the SMOC has been found to be satisfactory for its purpose with a clear process description and similarly on responsibilities. However, evidence indicated that the information passed to the FBO does not explain the second stage of the appeal process. In addition, the "Request for a Review of the Full Audit of a FBO's Food Safety Management System" form available on the FSS website is not current.</p>

Recommendations

3. Information on the appeal process and the submitting form to be reviewed to ensure that FBOs have current and full information.

3.4 Article 11. Transparency of official controls.

Article 11	Audit Findings

3 (a,b)	<p>The previous extracts of the full audit reports, published on the FSS website as per previous planned arrangements, relates to April 2020 when FSS took and implemented the decision to discontinue the audit programme due to the Covid-19 pandemic. Auditors were verbally made aware of FSS's intention to resume the publication of FBO's Audit reports on the FSS website FSS Approved Establishments Food Standards Scotland, once an establishment has had its annual audit cycle completed. However, planned arrangements to deliver this task have not been finalised and documented yet.</p> <p>The current public information displayed in the "Audit of Meat Establishments" section within the FSS website relates to the procedures in place previous to the implementation of the OCV Audit Cycle model, which is not an accurate reflection of the current auditing process and criteria. It is acknowledged that this issue has already been identified and changes are currently under development by the Audit Executive Officer.</p>
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Recommendations	
4.	Planned arrangements for the publication of FBOs' audits to be finalised and documented.

3.5 Article 12. Documented control procedures.

Article 12	Audit Findings
1, 2 and 3.	<p>Documents and guidance are filed and maintained on Sharepoint under the General Administration and the Veterinary Profession sections. Review of these sections revealed the presence of several documents which are not relevant to the new operational delivery model, and which have not been placed in the archive subfolder to prevent misinterpretation. Sharepoint was found to capture all required documents and guidance applicable to the new audit system, however, it was noted that it could benefit from further review to provide a clearer structure and document control system with the aim being to improve navigation.</p> <p>ELRs reviewed by auditors followed the latest version and the guidance applicable at the time.</p> <p>Qualitative internal monitoring procedures of ELRs are in place. These consist of a second check of each draft report by a different VAud prior to the report being sent to the FBO. Evidence of examples of these checks were made available. In addition to this, the Head Veterinarian also checks a further 10% of completed reports subsequently sent to the FBOs. The ELR guidance states the requirement for this second auditor check; however, there is little evidence in this guidance of the content and nature of these checks. There was no evidence of the monitoring or performance analysis of</p>

	<p>the findings identified through these checks, which could be beneficial to the programme in order to provide consistency in the approach between auditors.</p> <p>Meetings between the Head Veterinarian and other members of the Operational Audit Team are held on a fortnightly basis in which the progress of the general planning delivery and operational matters are discussed and analysed. Minutes of these meetings have been discontinued for several months, although there was evidence provided in relation to meeting notes for February and March 2022.</p> <p>As per evidence, feedback on the new auditing model was also obtained from the FBOs through the external FSS Audit Poll 2021 exercise which was used to inform this internal monitoring process.</p> <p>Quantitative internal monitoring: Monthly Veterinary Audit Reports are generated by the Audit Executive for discussion by the Audit Team and Operations Management at Operations Management Team (OMT) meetings. These reports have been found to be complete in the information enclosed with detailed analysis of the progress on the audit programme. The monthly reports being generated are good practice and clearly demonstrate performance monitoring as they contain detailed progress analysis. The Auditors noted, however, insufficiently defined KPIs which could be used to inform management and direct the need for further action or intervention.</p>
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Recommendations	
5.	Relevant sections of the Sharepoint to be reviewed to provide clearer document control structure and the archiving of non-applicable content.
6.	To enhance consistency in the recording of actions and decisions from the planned internal meetings.
7.	Qualitative internal monitoring procedures to be reviewed with the aim being to improve the level of consistency in the operational approach between the members of the staff engaged in the delivery of auditing tasks.
8.	Quantitative internal monitoring procedures to be reviewed with the aim being to enhance current KPIs which could inform management and direct the need for further action or intervention.

3.6 Article 13. Written records of official controls.

Article 13	Audit Findings
1,2,3 and 4	FBOs receive an interim audit report – the ELR- after the initial and each intermediate audit intervention. A final report is generated and sent to the

	<p>FBO after the final audit intervention. This was supported by evidence provided to the auditors.</p> <p>Information enclosed in the ELR reports is in compliance with the requirements of this article.</p> <p>ELR reports, both the live working form for the Audit Team and the PDF version submitted to FBOs, are filed in the audit folder for each establishment in Sharepoint. These are readily accessible to all operational staff.</p> <p>There is evidence of continuous development of the ELR form resulting from feedback and discussions between the Audit Team. Version 7 is currently in place since August 2021. This approach has been found to be a positive indication towards improvements in the written reporting records.</p>
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Recommendations	
No recommendation for Article 13.	

3.7 Article 14. Methods and techniques for official controls, and, Article 18. Specific rules on official controls and for action taken by the competent authorities in relation to the production of products of animal origin intended for human consumption.

Article 14 and 18.	Audit Findings
	FSS has identified the audit of FBOs as a method and technique for official controls. This has been embedded and implemented at all operational levels. There is full compliance with this article in the operational procedures.

Recommendations	
No recommendations for Articles 14 and 18.	

Regulation (EU) No 2019/627 laying down uniform practical arrangements for the performance of official controls on products of animal origin intended for human consumption.

3.8 Article 3. Requirements subject to auditing.

Article 3	Audit Findings
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1,2,3,4 and 5	<p>As supported by the evidence analysed, the ELR form is divided in 15 sections, which cover all the different areas of official controls for which the competent authorities shall verify compliance by the FBOs, when auditing food hygiene, animal health and animal welfare practices and procedures based on HACCP. This methodology replaced the previous audit model in place before February 2021, and it has been found in compliance with legal requirements, and to be a positive development from the previous audit model.</p> <p>However, a gap in the planned arrangements has been identified in relation to the lack of consideration to the possibility of additional procedures which might be required by the auditors to verify compliance with the criteria listed in this article, such as the taking of samples for laboratory analysis during the course of the audit interventions. Evidence indicated that during the period audited there has not been any samples taken for laboratory analysis. It is noted that this could imply that there has been no need for this action.</p>
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Recommendations	
9.	Broader consideration to be given within the planned arrangements to the possibility of taking samples for laboratory analysis where necessary.

3.9 Article 4. Nature and frequency of auditing.

Article 4	Audit Findings
1 and 2	<p>Current planned arrangements implemented since February 2021 have established a cyclical annual auditing programme covering all the different types of FSS approved establishments (slaughterhouses, cutting plants and game handling establishments).</p> <p>The nature and frequency of auditing tasks is calculated through the application of the resource calculation formula in each establishment. The level of the risk assessed is based on four different parameters in this formula – establishment type, number of approved activities, absence of Food Safety Management System, and the number of employees.</p> <p>Through the evidence analysed and when assessing the risk in respect of individual establishments to determine the number of audit interventions, the auditors have identified a potential gap related to the assessment and impact of the FBO's past record as regards compliance with food law. The ELR guidance document states that auditors can use their professional judgement and knowledge of the FBO's compliance history to reduce or increase the number of intervention days given by the resource calculation formula. There is evidence of this capability having been exercised on numerous occasions during the period audited, resulting in an increase or decrease of the number of planned audit interventions in certain establishments through this period. These changes in the number of interventions have been captured in the "New Audit & UAI Schedule</p>

	2021” spreadsheet, however, the reasons and rationale behind these decisions have not been explained and recorded. The auditors consider that to ensure consistency and to inform internal monitoring, there is a need to formally record the reasoning underlying these variations.
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Recommendations	
10. Consideration to be given to the recording methodology when assessing the FBO’s history as regards compliance with food law when reducing or increasing the number of planned interventions in a particular establishment.	

3.10 Article 7. Additional requirements for audits in establishments handling fresh meat.

	Audit Findings
1,2 and 3.	There is evidence of full compliance with this article. The ELR form has been designed to capture the auditor checks on the FBO procedures stated in the article.

Recommendations	
No recommendations for Article 7.	

Regulation (EU) 2019/624 concerning specific rules for the performance of official controls on the production of meat

3.11 Article 9. Criteria and conditions for the performance of auditing activities in slaughterhouses and game-handling establishments.

Article 9	Audit Findings
	In compliance with this article, there is evidence of planned arrangements that include the possibility of auditing activities being performed in slaughterhouses and game-handling establishments by official auxiliaries under the responsibility of the Official Veterinarian, only as regards the collection of information on good hygiene practices and HACCP-based procedures.

Recommendations	
No recommendations for Article 9.	

3.12 Article 10. Criteria and conditions for the performance of official controls including auditing activities in cutting plants.

Article 10	Audit Findings
	This article is not applicable as only Official Veterinarians and Official Auxiliaries designated by the competent authority may be involved in auditing activities in cutting plants.
Recommendations	
No recommendations for Article 10.	

4.0 Annex A – Action Plan

Action Plan for Operational Delivery’s Division: Food Business Operator (FBO) Audits, 2021/22 – Quarter 4

Recommended Point for Action	Planned actions	Target date for completion	Responsible Officer(s)
<p>1. Review of Chapter 4 of the SMOC to be finalised to capture the current delivery model and all associated guidance and procedures. <u>Priority: High</u></p>	Chapter 4 of the SMOC will be updated and published, to reflect the new OCV audit system and associated procedures.	31 July 22	Field Veterinary Manager
<p>2. Internal Monitoring. Staff capacity levels provided in the new Operational Structure to be monitored against performance in the delivery of the planned arrangements to measure the staff capabilities and capacity to suitably deliver the audit cycles and scheduled interventions. <u>Priority: High</u></p>	Internal Monitoring policy will be reviewed to reflect new audit procedures and the new Operational Delivery structure/roles.	31 July 22	Head Veterinarian
<p>3. Information on the appeal process and the submitting form to be reviewed with the aim being to ensure that</p>	Appeals process will be reviewed and associated instructions/ guidance updated.	31 July 22	Field Veterinary Manager

FBOs have current and full information. <u>Priority: Low</u>			
4. Planned arrangements for the publication of FBO's audits to be finalised and documented. <u>Priority: Low</u>	Operational Delivery will establish the level of detail in relation to FBO audits to be published and associated guidance/desk instructions will be updated.	31 July 22	Approvals Executive Field Veterinary Manager
5. Relevant sections of the Sharepoint to be reviewed to provide clearer document control structure and the archiving of non-applicable content. <u>Priority: Low</u>	Relevant audit areas on SharePoint will be reviewed and redundant documentation will be archived.	31 July 22	Approvals Executive Field Veterinary Manager
6. To enhance consistency in the recording of actions and decisions from the planned internal meetings. <u>Priority: Medium</u>	Standard agenda, action and decision log etc. templates will be used for the Audit Team review meetings.	30 June 22	Field Veterinary Manager
7. Qualitative internal monitoring procedures to be reviewed with the aim to improve the level of consistency in the operational approach between the members of the staff engaged in the delivery of auditing tasks.	A system will be developed to capture feedback/areas for improvement provided by the auditor conducting quality checks on each report. These notes will be discussed at Audit Team consistency meetings.	31 July 22	Field Veterinary Manager Head Veterinarian

<u>Priority: High</u>			
<p>8. Quantitative internal monitoring procedures to be reviewed to enhance current KPIs which could inform management and direct the need for further action or intervention.</p> <p><u>Priority: High</u></p>	Current audit KPIs will be reviewed and better defined, to provide useful management information.	31 July 22	Head Veterinarian
<p>9. Broader consideration to be given within the planned arrangements to the possibility of taking samples, for laboratory analysis where necessary.</p> <p><u>Priority: Medium</u></p>	The Chapter 4 of SMOC (Audit) will have included the option for auditors to take samples when required, or, if they lack training/competency or legal powers, they would refer to the relevant competent authority.	31 July 22	Head Veterinarian
<p>10. Consideration to be given to the recording methodology when assessing the FBO's history as regards compliance with food law when reducing or increasing the number of planned interventions in a particular establishment.</p> <p><u>Priority: High</u></p>	The ELR resource calculation tab will be reviewed in the ELR template and a section added to record justification for auditor deviations from the results of the formula.	31 July 22	Head Veterinarian Field Veterinary Manager
All actions were completed following the receipt of evidence from the Operational Delivery Division – January 2023			

5.0 Acknowledgements

The Audit Assurance Team would like to acknowledge the help and co-operation of FSS officers for their assistance with the conducting of this audit.

Auditors: Pepe Martinez
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Food Standards Scotland
Audit Assurance Division

Abbreviations

ELR	Establishment Live Report
EU	European Union
FBO	Food Business Operator
FSS	Food Standards Scotland
FVM	Field Veterinary Manager
HACCP	Hazard Analysis and Critical Control Point
KPI	Key Performance Indicator
MHI	Meat Hygiene Inspector
OCV	Official Controls Verification
OMT	Operations Management Team
OV	Official Veterinarian
SMOC	Scottish Manual for Official Controls
UAI	Unannounced Inspection
VA	Veterinary Advisor
VAud	Veterinary Auditor