





Audit Assurance

Audit Brief & Plan

**The Delivery of Official Controls in Local Authority
Approved Establishments**

April 2024

DATE OF ISSUE:		TBC
REVISION DATE:		
VERSION NUMBER:		1.0
DOCUMENT LOCATION:		
NUMBER OF PAGES:		
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1. Introduction

- 1.1 The power to set standards, monitor and audit the performance of enforcement authorities was conferred on Food Standards Scotland (FSS) by section 3 of the [Food \(Scotland\) Act 2015](#) and Regulation 7 of [The Official Feed and Food Controls \(Scotland\) Regulations 2009](#).
- 1.2 In addition, on official controls performed to ensure the verification of compliance with feed or food law includes a requirement for competent authorities to carry out internal audits or to have external audits carried out.
- 1.3 To fulfil this requirement Food Standards Scotland, has established external audit arrangements in respect of competent authorities. These arrangements are intended to ensure competent authorities are providing an effective and consistent service for the delivery of official controls and are meeting the general criteria laid out in Regulation (EU) 2017/625.
- 1.4 In delivering the audit function, FSS follows the guidance provided by the Commission on the implementation of the provisions for the conduct of audits under Article 6 of Regulation (EU) 2017/625 and applies a systematic approach in relation to the planning, conduct, follow up and management of audits. All UK Competent Authorities should strive to follow this guidance.
- 1.5 Further information on the Local Authority performance monitoring and audit function is contained within the [Audit Charter](#).

2. Audit Background

- 2.1 Responsibility rests with Local Authorities for the approval of, and delivery of, official controls in relation to establishments subject to approval under Regulation (EC) No 853/2004 laying down specific hygiene rules for food of animal origin in respect of which control does not fall to an official veterinarian.
- 2.2 Regulation (EU) 2017/625 covers in detail the Competent Authorities requirements on official controls to ensure the verification of compliance with food law, animal health and animal welfare rules.
- 2.3 This focussed audit will aim to seek assurance that Local Authorities are complying with the requirements set out in Regulation (EU) 2017/625, ensuring official controls are being carried out in Local Authority approved establishments in Scotland and are carried out appropriately.
- 2.4 Official Control Verification (OCV) was introduced by Food Standards Scotland as a methodology to be applied when undertaking official controls in establishments subject to approval under Regulation (EC) No 853/2004. Auditors will have regard to OCV implementation and instructions detailed in enforcement letters, reference [FSS/ENF/23/004](#) and [FSS/ENF/23/004 - Update 1](#) throughout the audit.

3. Aim and Scope

3.1 The aim of this audit is to assess and verify the arrangements in place at Local Authorities to ensure the adequate and effective delivery of Official Controls in LA approved establishments. The focussed audit will:

- Verify that official controls are carried out in compliance with planned arrangements;
- Verify effective implementation of planned arrangements by Local Authorities;
- Assess whether planned arrangements are suitable to achieve the objectives of the relevant legislation;
- Disseminate good practice;
- Identify issues that relate to FSS delivery policy and where appropriate, make recommendations which affect those policies.

3.2 It is intended that the audit scope will cover the following areas as set out in legislation:

- An evaluation of the organisational, planning and management systems in place regarding official control delivery in approved establishments;
- An assessment of documented policies and procedures (including the approvals process);
- Competency of officers (qualifications, training & experience) involved in the delivery of official controls in approved establishments;
- Interventions Methodology applied by Local Authorities (*including an assessment of HACCP based controls/procedures*);
- Food Enforcement Database (or spreadsheet equivalent records);
- Enforcement Actions, Records and Intervention reports;
- Sampling;
- Internal monitoring arrangements.

4. Audit Criteria

4.1 The audit criteria are the legislation, policies, procedures, or other requirements used as a reference against which evidence is compared, i.e., the standards against which the LAs' activities are assessed. For the purposes of this audit the main references will be:

- [Regulation \(EU\) 2017/625](#)
- [Food Law Code of Practice \(Scotland\) 2019](#)
- [The Scottish National Protocol](#)
- [Regulation \(EC\) No178/2002](#)
- [Regulation \(EC\) No 853/2004](#)

5. Audit Process

5.1 This audit will focus on examining evidence to verify compliance with planned arrangements, verify that the planned arrangements are applied effectively and assess whether the planned arrangements are suitable to achieve the objectives. This will consist of a documentation review and an onsite meeting with the Local Authority. For consistency, standard audit checklists will be used throughout.

5.2 The Audit process will consist of 3 stages;

Stage 1: Each Local Authority selected for audit will be issued a questionnaire and a detailed request for information and documentation.

Stage 2: This will comprise of a desktop review carried out by the auditors to analyse and review the information received. If further information / documentation is required, auditors may be in contact with the Local Authority to request this during this time. Initial findings from this analysis will inform and direct stage 3.

Stage 3: Meeting with each Local Authority where the auditors will verify the information received and examined in stages 1 & 2. In this meeting, the auditors will also focus on any areas of concern identified through stage 2.

6. Selection of Local Authorities

6.1 The following criteria will be considered when selecting Local Authorities to ensure a representative sample is achieved:

- A complete geographic spread throughout Scotland;
- High and medium risk food activities and processes subject to approval under Regulation (EC) No 853/2004;
- Number and locations of all commodity types of approved establishments;
- Other intelligence, e.g. SFCIU input, 3rd Country audits, Food Enforcement Database (FED) survey, Service Plan (SP) survey, recalls and alerts etc

6.2 Local Authorities selected for audit will be notified by means of a letter and will be given 10 working days' notice to respond and provide the documentation requested. Notification will be addressed to the Local Authority's Chief Executive, Head of Service and Lead Food Officer responsible for the Local Authority's food law enforcement activity.

7. Audit Outcome

7.1 Following each audit, Local Authorities involved will receive a letter summarising the general discussion and feedback. A overall summary report will be produced on conclusion of the audit programme.

8. Publication of Audit reports

- 8.1 Information on Local Authority official control delivery performance is placed in the public domain. A copy of the audit report and action plan (if required) will be published on the FSS website at: [Audit and monitoring | Food Standards Scotland](#)