

Food Standards Scotland

Auditor Competency Document

Guidance to ensure that all auditors engaged in delivering audits, including the performance of a competent authority, have the necessary skills to audit competently.



Document Information

Version	Date	Reason for Amendment	Summary of Changes	Author
1.0	February 2018	New Document	N/A.	Food Standards Scotland Audit Branch
1.1	March 2020	Review to include Regulation (EU) 2017/625		Food Standards Scotland Audit Assurance Branch

1. Auditor Competency

Objective

- 1.1 To ensure that all auditors engaged in delivering audits, including the performance of a competent authority, have the necessary skills to audit competently.

Criteria

- 1.2 Article 6 of Regulation (EU) No 2017/625, states that:
- To ensure their compliance with this Regulation, the competent authorities shall carry out internal audits or have audits carried out on themselves and shall take appropriate measures in the light of the results of those audits.
 - The audits shall be subject to independent scrutiny and carried out in a transparent manner.
- 1.3 “Audit” means a systematic and independent examination to determine whether activities and the related results of such activities comply with planned arrangements and whether these arrangements are applied effectively and are suitable to achieve the objectives.
- 1.4 Article 3(30) and Article 6 of Regulation (EU) No 2017/625 do not lay down specific requirements regarding the competence of auditors. Article 5(4) requires that staff performing official controls and other official activities shall:
- (a) receive, for their area of competence, appropriate training enabling them to undertake their duties competently and to perform official controls and other official activities in a consistent manner;
 - (b) keep up-to-date in their area of competence and receive regular additional training as necessary; and
 - (c) receive training in the subject matters set out in Chapter I of Annex II and on the obligations of the competent authorities resulting from this Regulation, as appropriate.

- 1.5 Competent authorities, organic control authorities and delegated bodies shall develop and implement training programmes for the purpose of ensuring that staff performing official controls and other official activities receive the training referred to in points (a), (b) and (c).
- 1.6 The Commission Notice on “A Guidance Document on the implementation of the Provisions for the conduct of Audits under Article 6 of Regulation (EU) 2017/625” provides guidance on auditor competence at point 8.2:
- “Auditor competence and selection criteria should be defined under the following headings:
- Generic knowledge and skills,
 - Audit principles, procedures and techniques; management/organisational skills,
 - Specific technical knowledge and skills,
 - Personal attributes ⁽¹⁾,
 - Education,
 - Work experience,
 - Auditor training and experience.

2. Background

- 2.1 FSS conducts audits in accordance with Article 6 of Regulation (EU) 2017/625 on official controls and other official activities performed to ensure the application of food and feed law, rules on animal health and welfare, plant health and plant protection products, (Official Control Regulation)
- 2.2 To ensure the audit activity undertaken is comprehensive and effective in meeting the standards of EU law, competent authority auditors who undertake auditing activity are expected to meet and maintain the following competencies.

¹ Auditors should have an independent mind, be ethical, open-minded, diplomatic, observant, perceptive, versatile, tenacious, decisive, assertive, self-reliant and open to improvement.

3. Auditor Competency Principles

- 3.1 Each audit team can demonstrate competency areas through a set of principles. These principles are managed, measured and routinely overseen through day to day internal quality controls.
- 3.2 The principles are **General Skills, Behaviours and Technical Skills** which are supported by sub-topics shown on the table below. They are applied in the selection of auditors and management of auditor competence; including monitoring and assisting auditors with target areas for career development.
- 3.3 For example, day one competencies for new auditors are assessed at recruitment against essential skills and those desirable elements that they can demonstrate specifically to the official control audit area, whereas a lead auditor will be able to demonstrate enhanced elements of the subtopics.

Principle area	Sub Topics (Essential skills)	Demonstrated through (Desirable skills)	Managed, Measured & How	Frequency and accountability
General Skills				
	Generic knowledge	<ul style="list-style-type: none"> Background employment in food and feed law Suitable CPD Competency matrix 	<ul style="list-style-type: none"> Oversight Recruitment process Outputs from Auditors 	Line Manager and or higher level sign off
	Audit Programme Management	<ul style="list-style-type: none"> Responsibilities delivered on time through audit programme completion 	<ul style="list-style-type: none"> Audit progress tracking Progress against plan reports Line Manager Stakeholder acceptance Post audit questionnaire 	Structured and regular application - Line Manager
	Education	<ul style="list-style-type: none"> Capability Application 	<ul style="list-style-type: none"> Recruitment process Job descriptions & specification Outputs from Auditors CPD 	Line Manager
	Governance risk and control	<ul style="list-style-type: none"> Adherence to audit procedures Contribution to risk based planning and documentation 	<ul style="list-style-type: none"> Review process by Line Manager and audit team Timely, effective and accepted audit reports Contribution to organisational objectives Oversight committees 	Structured and regular application – Line Manager
	Communication	<ul style="list-style-type: none"> Effective Auditee/sponsor engagement 	<ul style="list-style-type: none"> Auditee feedback surveys Liaison meetings 	Each audit, as per audit documentation
	IT	<ul style="list-style-type: none"> Knowledge of relevant digital systems and software 	<ul style="list-style-type: none"> Performance review Report output Authorisation for report release as per audit documentation management 	Line Manager on-going assessment

Behavioral skills				
	Personal attributes	<ul style="list-style-type: none"> Influencing skill Collaboration Analytical skills Negotiator Change management 	<ul style="list-style-type: none"> Delivering timely audit outcomes Audit progress against plan & customer surveys 1-2-1 PDR process Audit (Charter) 	Structured and regular application – Line Manager External scrutiny
	Ethical Standards	<ul style="list-style-type: none"> Civil service code Integrity Objectivity Confidentiality Competency Privacy Respect Trust Independence 	<ul style="list-style-type: none"> Delivering timely audit outcomes Audit progress against plan & customer surveys PDR and 1-2-1 process Complaints Procedure Liaison group meetings 	Structured and regular application – Line Manager External scrutiny
Technical skills				
	Specific technical knowledge	Experience in: <ul style="list-style-type: none"> Food and Feed Auditing Enforcement, service delivery Programme Management Legal HACCP Animal welfare and health 	<ul style="list-style-type: none"> Skills & Support System to identify knowledge gaps Assignment of Auditor based on scope. Professional body requirements Relevant CPD targets 	Auditor annually Line Manager on-going oversight pdca cycle.
	Work experience	<ul style="list-style-type: none"> Suitable knowledge of technical/audit practice 	<ul style="list-style-type: none"> Time and specific CPD requirements (if applicable) 1-2-1 performance appraisal 	Structured and regular application – Line Manager Recruitment process