

Food Standards Scotland

Audit Charter

Audits performed by Food Standards Scotland in accordance with the Food (Scotland) Act 2015, The Official Feed and Food Controls (Scotland) Regulations 2009 and Article 6 of Retained Regulation (EU) 2017/625.

March 2023



Document Information

Version	Date	Reason for Amendment	Summary of Changes	Author
1.0	January 2018	Replaces Audit Policy Document of May 2016 (FSS/ENF/16/007)	n/a	Food Standards Scotland Audit Branch
1.1	December 2019	Replacing references with Regulation (EU) No 625/2017	References updated	Food Standards Scotland Audit Branch
1.2	March 2020	Document review and General Update.		Food Standards Scotland Audit Branch
1.3	March 2023	Document review and General Update		Food Standards Scotland Audit Assurance Division

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1.0 Background

- 1.1 Food Standards Scotland (FSS) has a key role in overseeing the delivery of feed and food law (any form of control that is performed for the verification of compliance with feed and food law). FSS seeks to work in partnership with Local Authorities and others to help them to enforce feed and food law and is therefore pro-active in setting and monitoring standards, auditing delivery of feed and food official controls and enforcement law and ensuring that this activity complies with the Scottish Regulators' Strategic Code of Practice.
- 1.2 In addition to our statutory responsibility to monitor the performance of Local Authorities and other delivery bodies, FSS will apply the Scottish Government's five principles of external scrutiny – *public focus, independence, proportionality, transparency, accountability* – to ensure our external scrutiny activity is targeted where needed, and applied proportionately, and that the costs of scrutiny are balanced with the benefits to service users and other stakeholders.
- 1.3 Performance monitoring and audit provides assurance for key stakeholders that the delivery of official controls is compliant with UK legal requirements and official guidance and play a significant role in protecting consumers and making sure that food is safe. This work also supports Goal 1 of FSS Strategy 2021- 2026: A food safety and standards assurance system that commands international respect and consumer confidence, supporting the Scottish economy beyond EU Exit.

2.0 Legal Basis

Performance Monitoring

- 2.1 The [Food \(Scotland\) Act 2015](#) and [The Official Feed and Food Controls \(Scotland\) Regulations 2009](#) as amended, put in place provision for monitoring the performance of, and promoting best practice by, enforcement authorities in enforcing food and feed (and audit) legislation. FSS fulfils this role using various forms; Scottish National Database data review, bespoke surveys as required and verification checks through formal audit.
- 2.2 In delivering this function, Food Standards Scotland may make a report to any enforcement authority on their performance in enforcing any food and feed legislation which may include guidance as to any action Food Standards Scotland considers is

necessary to enable the enforcement authority to meet any applicable standards determined by FSS or would help to improve the performance of the authority.

- ***Food (Scotland) Act 2015***

Section 3(1)(e) gives Food Standards Scotland the power to monitor the performance of, and promote best practice by, enforcement authorities in enforcing food legislation.

- ***Section 25 Reporting on enforcement action by others***

(1) In consequence of the exercise of its function under section 3(1)(e), Food Standards Scotland may make a report to any enforcement authority on the authority's performance in enforcing any food legislation.

(2) A report under subsection (1) may include guidance as to action which Food Standards Scotland considers—

(a) is necessary to enable the enforcement authority to meet any standards determined under section 23(1) which apply, or

(b) otherwise, would help to improve the performance of the authority.

(3) Food Standards Scotland may direct an authority to which a report has been made under subsection (1)—

(a) to arrange for the publication (in such manner as may be specified) of

(i) the report, or

(ii) specified information relating to the report, or

(b) to notify Food Standards Scotland (within such period as may be specified) of what action the authority has taken or proposes to take in response to the report.

(4) In subsection (3), "specified" means specified in the direction.

2.3 Similar functions are also contained within section 7 of The Official Feed and Food Controls (Scotland) Regulations 2009, as amended which implement the requirements of Retained Regulation (EU) 2017/625¹.

¹ <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32017R0625&from=EN>

- 2.4** Article 6 of Retained Regulation (EU) 2017/625 requires that competent authorities shall carry out internal audits or have audits carried out on themselves, and shall take appropriate measures in the light of those results. These audits shall be subject to independent scrutiny and shall be carried out in a transparent manner.
- 2.5** As a designated competent authority as defined within Schedule 5 of The Official Feed and Food Control (Scotland) Regulations 2009 as amended, Local Authorities are required to comply with Article 6 of Retained Regulation (EU) 2017/625. In order to assist Local Authorities in fulfilling this requirement, (as part of its central role under the Food (Scotland) Act 2015 and The Official Feed and Food Control (Scotland) Regulations 2009, FSS will deliver external audit arrangements in conjunction with the LA performance monitoring role.

3.0 Mission, Objectives & Role

Mission

“To effectively evaluate the performance of official controls and to confirm that the food and feed safety control network and planned arrangements adequately safeguard & protect consumers’ health & interests, and comply with food and feed law”

Objectives

- 3.1** To comply with the requirements of Article 6 of Retained Regulation (EU) 2017/625 an audit should cover the following three points set out in Article 3(30):
- a) **Verification that official controls are carried out in compliance with planned arrangements.** This is to provide assurances that competent authorities meet their general obligations and that official controls are carried out as intended and that any instructions or guidelines given to staff carrying out such controls are followed. Verification of this requirement may largely be addressed by document review, but will also require on-site verification. The audit assurance team will require good generic audit knowledge and skills to address this audit objective.

b) Verification that planned arrangements are applied effectively.

Effectiveness is the extent to which the official controls produce an (intended) effect / achieve an objective. An adequately functioning official control system is expected, through its planned arrangements to verify compliance with the relevant legal requirements and, when non-compliances are detected, to take actions to mitigate or eliminate these non-compliances within an appropriate time interval. Additionally it should exercise a level of control and enforcement that can act as a deterrent to non-compliance and manage risks to safe food. Verification of this requirement should include an assessment of the quality, reliability and consistency of the controls and should involve on-site audit activities. The audit assurance team will require the relevant technical expertise in order to address this audit objective.

c) Verification that planned arrangements are suitable to achieve the

objectives of official controls. Suitability is about the "fitness for purpose" of the design and implementation of the control system to achieve the desired results. This aspect is particularly relevant when there are indications that controls, performed in accordance with planned arrangements, are not achieving their planned results or objectives. Verification of this requirement should include assessing the official controls, for example their planning, their frequency / intensity and the methods applied, having regard to the structure and risk profile of the production chain(s) and to production practices and volume. It should also look at constraints that may have influenced the planning or implementation of arrangements. The audit assurance team should have substantial knowledge and understanding of system auditing, together with relevant technical input to address this audit objective.

Role

- 3.2** FSS performance monitoring and audits of official controls involve verifying compliance by the Local Authorities with regard to relevant legislation and centrally issued guidance, implementation of the Multi - Annual National Control Plan (MANCP) and adherence to local policies, procedures and plans to check that arrangements are being followed, whether they are effective and are suitable

to achieve the objectives of Retained Regulation (EU) 2017/625

4.0 Organisation of the Audit Assurance Function

- 4.1** The FSS audit function reports to one of the two Deputy Chief Executives, however overall accountability lies with the Chief Executive.

5.0 Implementation of the Audit Assurance Function

- 5.1** Implementation of the audit function is carried out using the guidance provided by the Commission² on the implementation of the provisions for the conduct of audits under Article 6 of Retained Regulation (EU) 2017/625 and applies a systematic approach in relation to the planning, conduct, follow up and management of audits.
- 5.2** In accordance with the guidance provided, the audit programme is monitored and reviewed and any opportunities for improvement highlighted and incorporated into future planning.

² [https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52021XC0226\(01\)&from=EN](https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52021XC0226(01)&from=EN)

Continuous Improvement Cycle



6.0 The Audit Process

6.1 The guidance for the conduct of the audits describes the nature of the audit process in that it should display the following:

- *Systematic Approach*
- *Transparency*
- *Independence*
- *Independent Scrutiny of the Audit Process*

Audit and Verification Activities

6.2 FSS's audit assurance team is responsible for verification of the performance of official controls by Local Authorities in accordance with their planned arrangements. These audits are performed in compliance with the FSS documents published on the FSS website at [Audit and Monitoring](#)

On site Verification (Reality Checks)

6.3 Verification visits have formed part of the audit system for some time and are a useful means of verifying compliance with the planned arrangements and these will continue to be an integral part of the audit. The approach to this will be dependent on the scope of the audit so in some cases there will be no prior warning given of the number of reality checks, locations or business details so as to ensure effective auditing of official controls.

Audit Criteria

6.4 Audit criteria should include objectives stemming from the MANCP, Retained Regulations (EC) No 178/2002 and (EU) 2017/625, as well as specific requirements of relevant EU legislation and national legislation as applicable. Recommendations will be raised against the appropriate regulation. Recommendations for **corrective and preventive** action will be raised against the specific articles of the appropriate regulation, supported by any other applicable regulations and appropriate guidance.

'Corrective action' means action to eliminate the cause of a detected non-conformity or other undesirable situation .

'Preventive action' means action to eliminate the cause of a potential non-conformity or other undesirable situation.

Audit Reporting

- 6.5** Audit reports should contain clear conclusions stemming from the audit findings which are supported by evidence and, where appropriate, recommendations. Where examples of good practice are identified these will, wherever appropriate be included in the final report.
- 6.6** Conclusions should address compliance with the planned arrangements, the effectiveness of the implementation, and the suitability of the planned arrangements to achieve the stated objectives, as appropriate. They should be based on objective evidence. In particular, where conclusions are drawn as to the planned arrangements' suitability to achieve the stated objectives, evidence may be obtained from the compilation and analysis of results from several audits. In this case conclusions should extend beyond the boundaries of individual establishments and individual authorities.
- 6.7** Recommendations should address the end-result to be delivered rather than the means of correcting non-compliance. Recommendations should be based on sound conclusions.
- 6.8** Final reports and action plans will be published on the FSS Website.

Level of Assurance

- 6.9** A level of assurance will be assigned following each audit. The format for this will be based on Scottish Government auditing practices. See Annex 1.

Monitoring, Corrective Action and Follow up Activities

- 6.10** Where appropriate, an action plan should be drawn up and implemented by

the auditee. It should propose time-bound corrective and preventive action to address any weakness identified by the audit or audit programme. The audit assurance team will assess the suitability of the action plan and may be involved in verifying its subsequent implementation.

Follow-up of Audit Outcome / Root Cause Analysis

- 6.11** Corrective and preventive action should not be confined to addressing specific technical requirements but should, where appropriate, include system-wide measures. A root cause analysis of any non-compliance should be conducted by the auditee (and submitted as part of the action plan) in order to determine the most appropriate corrective or preventive action.
- 6.12** FSS's audit assurance team will close off the audit files following a satisfactory outcome of the assessment of the implementation of the agreed action plan.

Dissemination of Best Practice

- 6.13** The Food (Scotland) Act 2015 gives Food Standards Scotland the power to promote best practice by Enforcement Authorities in enforcing food legislation, this will therefore be considered as part of any audit.

7.0 Types of Audits

- 7.1** Audits examine the effectiveness and appropriateness of official controls as implemented by Local Authorities in relation to food law and the MANCP's requirements and therefore be focused or targeted with respect to a specific aspect of food law.

8.0 Independent Scrutiny

- 8.1** Audit guidance states that "*The process of independent scrutiny should be carried out by a person(s) from outside both the audit body and the organisation subject to internal audits with sufficient level of independence and expertise to scrutinise the audit process. Where a body or a committee has been established with a view to independent scrutiny of the audit process, one*

or more independent persons should be members of such body or committee.”

8.2 Independent Scrutiny is defined as *‘A regular and planned process **external to the audit body and the audited organisation** with particular focus on the audit process to ensure that the process is capable of producing objective results and meeting its obligations.’* FSS audit will be subject to independent scrutiny in accordance with the above.

Annex 1 Definition of Assurance Categories

Assurance

Substantial Assurance Controls are robust and well managed	Risk, governance and control procedures are effective in supporting the delivery of any related objectives. Any exposure to potential weakness is low and the materiality of any consequent risk is negligible.
Reasonable Assurance Controls are adequate but require improvement	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.
Limited Assurance Controls are developing but weak	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.
Insufficient Assurance Controls are not acceptable and have notable weaknesses	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.