



Audit Assurance – 2022/23

Audit Brief

Audit of Local Authority implementation of Interventions Food Law Code of Practice (Scotland)

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Version History

VERSION NO.	DATE	DESCRIPTION OF CHANGES

1. Introduction

- 1.1 The provisions for exercising the audit function are provided for in Article 3 of the Food (Scotland) Act 2015. Under that Article the general functions of Food Standards Scotland include a requirement to monitor the performance of, and promote best practice by, enforcement authorities in enforcing food legislation. Similar powers are also contained within Regulation 7 of the Official Feed and Food Controls (Scotland) Regulations 2007.
- 1.2 Retained Regulation (EU) 2017/625 on official controls performed to ensure the verification of compliance with feed or food law also 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 retained Regulation (EU) 2017/625.
- 1.4 The audits are a systematic and independent examination of the delivery of food law and are to be subject to independent scrutiny and carried out in a transparent manner.
- 1.5 In developing these audit arrangements Food Standards Scotland has taken account of the European Commission guidance on how such audits should be conducted.

2. Audit Background and Objectives

- 2.1 The primary objective of this audit will be to verify and validate the implementation by Local Authorities of the following planned arrangement: the Interventions – Food Law Code of Practice (Scotland) 2019 (hereafter referred to as the Interventions Code 2019).
- 2.2 The Interventions Code 2019 was issued under Section 40 of the Food Safety Act 1990 (“the Act”), Regulation 24 of the Food Hygiene (Scotland) Regulations 2006 and Regulation 6 of the Official Feed and Food Controls (Scotland) Regulations 2009, which empowers Scottish Ministers to issue Codes of Practice concerning the execution and enforcement of Food Law by Food Authorities.
- 2.3 The Interventions Code 2019 sets out instructions, processes and criteria to which Food Authorities are required to have regard to when they carry out Official Controls relating to all Registered Food Businesses. The Interventions Code 2019 does not apply to establishments at the level of Primary Production or Approval.

- 2.4 Implementation represents Phase 2 of a wider project by Food Standards Scotland to review and overhaul the Food Law Code of Practice (Scotland) 2019.
- 2.5 The Interventions Code 2019 introduced the Food Law Rating System (FLRS). FLRS combines the rating systems for Food Hygiene and Food Standards into one Food Law Intervention scheme based upon a new Food Business Performance Model that targets resources on high to medium risk and non-compliant businesses. The initial agreed implementation date was 1st July 2019 with ratings to be assigned as Inspection Programmes progressed. Further detail is provided within [FSS-ENF-19-007](#).
- 2.6 During the Covid-19 epidemic Inspection Programmes were halted but as part of the Covid-19: Local Authority Recovery project, four deadlines were set by which Local Authorities should have undertaken specific tasks. Two of these deadlines related specifically to implementation of the Code with a target completion date of 1st July 2021:
- Desktop Transfer (of Registered Businesses to FLRS)
 - Creation of an Intervention Programme (as required by the Interventions Code)
- 2.7 The audit aim will primarily be to cover the following points:
- Verification that official controls are being carried out in compliance with planned arrangements.
 - Verification that planned arrangements are applied effectively.

3. Audit Scope and Aims

- 3.1 It is intended that the audit scope will cover:
- Verification that Local Authorities have implemented the Interventions Code 2019
 - The verification of application and adherence to, the Interventions Code 2019
 - An assist in the identification and dissemination of good practice with regards to the Interventions Code 2019
 - The provision of information, evidence and potential recommendations to aid future FSS policy and operational development

4. Audit Criteria

- 4.1 The audit criteria are the legislation, policies, procedures or other requirements used as a reference against which audit evidence is compared, i.e., the standards against which the auditee's activities are assessed.

- 4.2 For the purposes of this audit the policy implementation and procedural reference used to detail the standards that assessment will be made against is the Interventions Code 2019.

5. Audit Process

- 5.1 The focus will be on examining evidence to verify compliance with planned arrangements and an assessment of whether the planned arrangements are being applied effectively.
- 5.2 The audit will comprise:
- Verification and validation of Code implementation across a number of Authorities to be selected as representative of type (e.g., City, Rural, Semi-urban, Island). Authorities who were also part of the implementation pilot will also be represented and will form the first tranche.
 - Each audit will include the collection, and analysis, of documented evidence and verification interviews with staff. On – site Local Authority visits and associated reality check visits will be carried out as considered necessary.
 - Each will conclude with the provision of feedback to allow the auditee an opportunity to clarify any audit findings and resolve any potential points of confusion or disagreement prior to a closing meeting at which a summary of provisional findings, in particular recommendations for improvement and areas of good practice, will be given.
 - Following each individual audit, a report will be made to each Local Authority providing recommendations, if applicable, and an assessment of the Code implementation.
 - On completion of all individual audits, an aggregated Final Report will be produced as a summary to contribute with the provision of information, evidence and potential recommendations to aid future Food Standards Scotland policy and operational development.
- 5.3 Local Authorities selected for Audit will receive a minimum of 10 working days prior to notification of the commencement of the audit. Notification will be addressed to the Chief Executive and Head of Service responsible for the Local Authority's food law enforcement activity. Evidence will then be requested as applicable, which will be subject to a desk top review by the auditors prior to an on-site visit.
- 5.4 Detailed timings for the on-site audit and any further documentation or information requests for the audit will be put in writing to the Audit Liaison Officer following the return of the information requested. This will be provided to the Authority at least 5 days prior to that visit.

6. Audit Reports

- 6.1 A draft report will be issued to each Local Authority within 20 working days of the closing meeting. The Local Authority then has 20 working days to

respond to the draft report and provide an action plan to addresses the recommendations made. A final report incorporating the action plan will then be produced within 10 working days. The Final report will be issued electronically to the Local Authority Chief Executive.

- 6.2 On completion of all individual Local Authority Audits an aggregated report will be produced to summarise the findings and recommendations made across the Authorities and as a source of information, evidence and potential recommendations to aid future Food Standards Scotland policy and operational development.

7. Publication of Audit reports

- 7.1 Information on Local Authority official control delivery performance will be placed in the public domain. A copy of the aggregate report and each individual audit report (with action plan if required) will be placed on the Food Standards Scotland website at:
<http://www.foodstandards.gov.scot/food-safety-standards/regulation-and-enforcement-food-laws-scotland/audit-and-monitoring>