

# Audit of the Operational Delivery Division

## Specified Risk Material (SRM) Controls and Verification

**Audit Programme: 2024/2025**

**Audit Start: 16 May 2024**

**Audit End: 12 July 2024**

**Draft Report Issued: 23 July 2024**

**Final Report Issued: 13 September 2024**



# Foreword

This audit is part of the annual programme of internal audits directed at the official food and feed controls delivered by Food Standards Scotland as the competent authority and is carried out by Food Standards Scotland's Audit Assurance Division.

These assess conformance against 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 associated planned arrangements.

Article 6 of this Regulation requires that to ensure compliance with the Regulation competent authorities shall carry out internal audits or have audits carried out themselves and shall take appropriate measures in the light of the results of those audits.

The audit scope was detailed in the audit brief and plan issued to the Operational Delivery Division on 7 May 2024.

The aim of the audit is to maintain and improve consumer protection and confidence by ensuring that the Operational Delivery Division is providing effective delivery of official controls and enforcement of Specified Risk Material in those approved establishments under Food Standards Scotland's remit.

The audit scheme also provides the opportunity to identify and disseminate good practice and provide information to inform Food Standards Scotland's 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 point for action, the Operational Delivery Division 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 regarding their delivery of Specified Risk Material (SRM) official controls in approved establishments.
- 1.2 The overarching criteria which detail the standards that the assessment has been made against are contained within the relevant sections of:
  - [Regulation \(EU\) No 2017/625](#)
  - [Commission Implementing Regulation \(EU\) 2019/627](#)
  - [Regulation \(EC\) No 999/2001](#)
  - [Regulation \(EC\) No 1069/2009](#)
  - [Regulation \(EU\) 142/2011](#)
  - [The Transmissible Spongiform Encephalopathies \(Scotland\) Regulations 2010.](#)
- 1.3 The planned arrangements assessed with regards to the delivery of these criteria were primarily contained within:
  - Scottish Manual for Official Controls (SMOC) and internal procedures provided by the Operational Delivery Division.
- 1.4 This audit was planned as a combination of documentary assessment, remote interview of FSS staff responsible for the operational management of the service, and on-site reality checks.
- 1.5 The on-site verification element took place in red meat slaughterhouses and co-located cutting plants in the three operational delivery areas in Scotland. Two meat establishments were visited in Area 1, one establishment in Area 2 and a final establishment in Area 3. The selection criteria was based on a number of relevant operational factors and aiming to provide a level of assurance on the appropriateness, consistency and effectiveness of the delivery of these official controls across the nation.

## **Reason for the Audit**

- 1.6 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.
- 1.7 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.
- 1.8 No previous specific audits covering SRM controls and verification in FSS approved establishments have taken place to date. These are significantly relevant to ensure confidence in public and animal health protection and international trade.

## Scope of the Audit

- 1.9 It was agreed that the audit scope cover:
- A review and assessment of those arrangements, policies and procedures developed/adopted by the Operational Delivery Division to discharge their obligations.
  - An assessment of the capacity and capability to deliver these official controls.
  - An assessment and verification of the implementation of those arrangements and procedures.
  - 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 The Audit team found that SRM official verification controls are generally adequate but, as shown in the recommendations in this report, some improvements are required to enhance the adequacy and effectiveness of procedures.
- 2.2 There was evidence of the need to update the content of Chapter 2.7 of the SMOC to capture the latest action notes and amendments to this and other sections of the SMOC that are relevant to these verification controls. Field staff interviews and evidence gathered indicated that some topics within these planned arrangements could benefit from further clarification for clearer understanding of their completion and implementation.
- 2.3 While there is adequate assurance of the approval status of those establishments receiving SRM material from approved establishments, there is not the same level of assurance in relation to the amount generated in each establishment and the amount consigned to an approved destination.
- 2.4 Official control verification tasks, frequency and responsibilities are adequately covered within planned arrangements. Though the frequencies established follow a risk based approach, in line with legislative requirements, it was evident that certain verification tasks are being delivered at a much higher frequency than is established through the planned arrangements.
- 2.5 At an operational implementation level, the Audit team noted varying degrees of consistency in the adherence to planned arrangements, this was particularly evident in the completion of written records of official controls, including documented evidence when appropriate.
- 2.6 The Audit team recognises the efforts and results by Operational Delivery managers in providing sufficient staff capacity for the delivery of these controls in

all approved establishments. There was also evidence of sufficient capacity within the FSS team in all establishments visited to deliver all official verification controls identified through the planned arrangements during their attendance.

- 2.7 The auditors found that the FSS team in each of the establishments visited had developed several internal written operational procedures which detailed the plant's operational delivery arrangements, responsibilities, tasks, frequency, reporting and recording for most of the verification controls audited. This has been noted as an example of good practice towards effectiveness and consistency in each establishment.
- 2.8 Whilst enforcement actions around SRM were generally seen as effective and proportionate, concerns were identified as to the actions being taken in one plant visited.

### Level of Assurance

- 2.9 As detailed in FSS's Official Feed and Food Controls Delivery Audit Charter the audit has been assigned a Reasonable Assurance outcome.
- 2.10 The Recommendations within this report detail the limitations in the controls that the Operational Delivery Division should address.

<p><b>Reasonable Assurance</b></p> <p><b>Controls are adequate but require improvement</b></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>
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- 2.11 The above assurance category is based upon four categories of audit assurance levels that is applied in relation to individual reports.

<p><b>Substantial Assurance</b></p> <p><b>Controls are robust and well managed</b></p>	<p>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</p>
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<p><b>Reasonable Assurance</b></p> <p><b>Controls are adequate but require improvement</b></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><b>Limited Assurance</b></p> <p><b>Controls are developing but weak</b></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.</p> <p>Exposure to the weaknesses identified is moderate and being mitigated.</p>
<p><b>Insufficient Assurance</b></p> <p><b>Controls are not acceptable and have notable weaknesses</b></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.

3.2 Findings and the resulting recommendations are reported against the relevant legislation.

**Regulation (EU) 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.**

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

<b>Audit Findings</b>	
<a href="#">Point 1 (a,b)</a>	<p><b>Arrangements and procedures.</b></p> <p>Arrangements and procedures for the delivery of these official controls are provided by the SMOC, mostly through Chapter 2.7 “Specified Risk Material” but are also complemented in other sections of this manual such as the Audit and TSE chapters.</p> <p>There was evidence of the need to update the content of Chapter 2.7 to capture the latest action notes and amendments to this and other sections of the SMOC relevant to these verification controls. Though there is no major significant impact on this need at an operational level, auditors recognise the importance of having updated arrangements to prevent potential confusion with newer and less experienced members of operational staff.</p> <p>These arrangements are extensive and discharge FSS’s obligations to deliver official control verification on the subject audited. Nevertheless, these auditors identified some areas which require further clarification for consistency in their interpretation and implementation at plant level. In particular there was evidence of some confusion in the understanding and interpretation by operational staff in relation to:</p> <ul style="list-style-type: none"> <li>• The use and completion of the risk based decision tool for Animal By-Products (ABP) and SRM – Annex 2 in Chapter 2.7 of the SMOC.</li> <li>• The use and completion of the risk based decision tool for the supervision of the removal of the vertebral column in co-located cutting plants, either under the same slaughterhouse ownership or different entity – Annex 3 in Chapter 2.7 of the SMOC.</li> </ul> <p>The need to update and revise Chapter 2.7 in the SMOC has been noted as <a href="#">Recommendation 1</a>.</p> <p>Verification tasks, frequency and responsibilities are adequately covered within these arrangements.</p> <p>The delivery of these official controls follow a risk based approach and this is in line with legislative requirements. Some of these verification tasks are conducted on a 100% supervision basis, for example, the presence of spinal cord in bovine and ovine/caprine carcasses at final post-mortem inspection positions. Others follow a standard percentage of the total animals slaughtered, for example, 10% cattle identification checks and 5% sheep dentition checks in ovine/caprine. Some are completed on a monthly/quarterly/annual basis such as SRM reconciliation or checks on Hazard Analysis and Critical Control Point (HACCP)/Standard Operational Procedures (SOPs). Whilst others follow the frequency given through the application of risk based decision</p>

tools in each individual slaughterhouse and cutting plant establishment, for instance, the checks on handling, further separation and staining of SRM material or the removal of vertebral column in over thirty months (OTM) bovine carcasses. In all the above cases, other than those which undergo 100% supervision, the planned arrangements contemplate the possibility of increasing these frequencies based on the level of compliance by the Food Business Operator (FBO).

As to strengthen the current planned arrangements, these auditors identified a potential gap in relation to the reconciliation of the amount of SRM material being generated and actually dispatched. While there is confidence and assurance through the monthly/quarterly checks and also FBO audit reports, that SRM material is consigned to approved establishments for its disposal, it was noted that these reconciliation arrangements, as described in the SMOC, do not contemplate any weight, mass balance element or basic analysis of trends. In the absence of this reconciliation aspect, sufficient evidence is not therefore available to assure that all and only the SRM generated in an establishment is being consigned for disposal. We consider that these tools or equivalent arrangements, if implemented, could address this gap. As a note, previous planned arrangements included the recording of daily estimations of the amount of SRM material generated in each individual red meat slaughterhouse, which could facilitate mass balance and trend analysis exercises, however, these arrangements were withdrawn through action note 2023-04-01. The need to review these reconciliation arrangements has been noted in [Recommendation 2](#).

#### **Operational Delivery.**

At plant level, the reality checks identified and highlighted several issues in the implementation and adherence to the established planned arrangements. In particular:

- In relation to the risk based decision tool for the verification of the handling, further separation and staining of ABP/SRM material, it was noted that the level of completion and storage of this form by the Official Veterinarian (OV) varies from plant to plant and across the different operational areas. It was evident that none of the FSS teams in the establishments visited were actually adhering to the verification frequencies given via the form, but were delivering these tasks on a daily basis as a routine task.
- In relation to the risk based decision tool form for the supervision of the removal of vertebral column in carcasses of OTM bovine animals, there were also discrepancies between the verification frequency given by the form and the current level of delivery. The actual frequency in most of the cases was higher than the planned arrangements.

	<p>The above points do not raise any concern on the level of assurance with these verification tasks delivered by FSS, as the clear outcome is that Authorised Officers (AOs) are delivering them at a higher frequency than established, hence assurance is provided. These auditors recognise that the frequencies given through the application of the above forms are expressed as minimum frequencies implying the possibility of increasing these checks as per OV discretion. However, we did not find evidence to support the deviations in frequencies observed between the current delivery and those established through these forms. This questions the adherence to planned arrangements, and potentially the consistency and efficiency in the delivery of these tasks.</p> <ul style="list-style-type: none"> <li>In relation to the monthly/quarterly/six months recording form it was evident as to different levels of completion and adherence to planned arrangements across the different operational areas.</li> </ul> <p>The need to mitigate these gaps in the adherence to established planned arrangements is noted in <a href="#">Recommendation 3</a>.</p>
<p>Points <a href="#">1(e,f,g,h)</a> and <a href="#">4</a>.</p>	<p><b>Capacity, legal powers, training and facilities.</b></p> <p>Staff capacity levels are adequate. Auditors did not find any shortfalls that could have impacted the delivery of these official controls during the period audited.</p> <p>In those establishments visited, all of them with a full FSS team comprising of an OV and a number of Meat Hygiene Inspectors (MHIs), there was evidence of sufficient capacity to deliver the tasks as per planned arrangements.</p> <p>Veterinary Auditors also take an active part in the verification of these official controls through the annual audit cycle in each establishment.</p> <p>There was adequate evidence of qualifications on official controls, level of expertise and training on these matters. Several guidance documents, internal operational instructions, and printed posters were available in the FSS offices in all slaughterhouses visited.</p> <p>As a note, it was noticed that in those establishments with no evident presence of a Lead OV or their absence for a prolonged period of time, the completion of the risk based decision tool and monthly recording form was significantly less consistent than in those with a clear evident presence of an individual or shared lead responsibilities.</p> <p>Legal powers to perform these official controls were embedded in the authorisations and warrants presented as evidence.</p> <p>Facilities and equipment provided by FSS in all establishments visited were found to be well maintained and suitable for the delivery of the matters audited.</p>

Recommendations
1. Planned arrangements and procedures within Chapter 2.7 of the SMOC to be revised with the aim to provide updated operational instructions and further clarification on the particular points highlighted in this report.
2. To enhance the verification controls in red meat slaughterhouses and cutting plants directed to the reconciliation of the amount of SRM material generated against the amount consigned by the FBO.
3. To enhance the level of adherence to planned arrangements across establishments and operational delivery areas.

### 3.2.2 Article 12: Documented control procedures.

	<b>Audit Findings</b>
<a href="#">Points 1,2,3</a>	<p>As per Recommendation 1, there is the need to update and revise the documented procedures, as appropriate.</p> <p>The gaps in the adherence to planned arrangements noted in the audit findings within Article 5 in this report should be looked into by Operational Delivery management to enhance consistency in the delivery of these official controls.</p> <p>The auditors found that the FSS team in each of the establishments visited had developed several internal written operational procedures which detail operational delivery, responsibilities, tasks, frequency, reporting and recording for most of the verification controls audited. Although the extent and development of the content in these internal procedures varies within the operational delivery areas, these auditors found this practice to be a good example towards achieving operational consistency in each plant, and would welcome the full implementation in all slaughterhouses at the same level of development and content.</p>

### 3.2.3 Article 13: Written records of official controls.

	<b>Audit Findings.</b>
<a href="#">Points 1,2,3</a>	<p>There are a number of standard recording forms, both in electronic format (Operational Workflow System ((OWS)) – ABP, ENF, TS modules) and hard copy paper (Chapter 9 of SMOC), readily available to all members of the staff for their use.</p> <p>Each slaughterhouse visited had also developed and implemented their own operational recording forms which cover additional recording of some of the tasks within the subject audited.</p> <p>A monthly/quarterly/annual check form is also available in Sharepoint for each establishment. In general, this form and its further amendment</p>

through action note 2023-04-01, which also covers certain tasks related to the subject audited, has been found as an example of good practice developed and implemented by the Operational Delivery Division to record non-routine verification checks of official controls.

Audit reports produced during the audit annual cycle for each establishment also provides recorded information of verification tasks for these official controls.

Plant day books are available in all slaughterhouses and are also a recording mechanism as described in the SMOC.

As per recording planned arrangements, the auditors found these to be adequate for their purpose.

As a note and in line with Recommendation 3, the review of these recording forms identified a certain degree of inconsistency between establishments, not only in the timely completion of these forms but also in their content – for instance, monthly checks were not completed for each determined period, the ABP OWS module was completed entirely even for those sections which can/should not be checked on a daily basis, or different timings were recorded in the timesheet in the OWS module.

These auditors recognises the practical impossibility, and questionable obligation, to produce evidence of all verification tasks involved in the delivery of these official controls, however, we consider that evidence of some of these checks should be maintained and produced, when appropriate, for continuity and supportive evidence. In particular, for those monthly/quarterly/annual checks directed to the verification of SOPs, the Required Method of Operation (RMOP), HACCP, training, approvals and OTM/SRM reconciliation, where all documentation is provided by the FBO. The review of this recording form in the establishments visited showed in most cases a lack of entries in the column noted as “evidence,” without this, no consistent means of verifying and validating check completion for quality, effectiveness and consistency would be available.

The enhancing of evidence recording system has been noted as [Recommendation 4](#) of this report.

## Recommendations

4. When appropriate, supporting evidence of verification tasks should be maintained as means to provide continuity.

3.24 Article 138: Actions in the event of established non-compliance

	<b>Audit findings</b>
<p><a href="#">Points 1,2,3.</a></p>	<p>Operational enforcement arrangements are adequately described within the SMOC.</p> <p>An extract of enforcement actions across all FSS approved establishments showed an estimated 290 enforcement actions which relate at least in part to SRM, have been taken by AOs since January 2022. There has been an estimated total of 30 written advisory letters and one Hygiene Improvement Notice (HIN) served during this period on this subject.</p> <p>Whilst enforcement actions around SRM were generally seen as effective and proportionate, concerns were identified as to the actions being taken in one plant visited. These concerns were related to a lack of enforcement action taken on the visible and apparent on-going accessibility of seagulls to SRM material during storage, and the lack of suitable facilities to verify the requirements of the FBO to ensure the SRM is stained with dye. Although these findings were confined to a particular establishment and immediate action has been taken by the Operational Delivery management team, there are questions about the consistency in the approach to enforcement actions on these particular verification tasks. This area of concern has been noted within <a href="#">Recommendation 5.</a></p> <p>Further evidence provided showed that the issue of “pest control for ABP trailers” was on the agenda of the FSS’s Veterinary Branch meeting on 3<sup>rd</sup> June 2024, following findings made by Veterinary Auditors during audit visits. However, no branch decisions or actions were recorded on this issue in the Veterinary Branch Action &amp; Decision Log.</p> <p>At a plant operational level the auditors found that there are robust written protocols for staff to follow regarding the “gathering and retention of evidence” when appropriate. There appears to be regular meetings with the Scottish Food Crime and Incidents Unit (SFCIU) with evidence of discussions having taken place when the escalation of enforcement or advice is needed.</p>

<b>Recommendations</b>
<p><b>5.</b> Where a non-compliance is established, the FSS shall take appropriate measures to ensure that the operator concerned remedies the non-compliance and prevents further occurrences of such non-compliance.</p>

## 4.0 Annex A – Action Plan

### Action Plan for the Operational Delivery Division: Specified Risk Material Controls and Verification Audit, 2024/25 - Audit 1

Recommended Point for Action	Planned actions	Target date for completion	Responsible Officer(s)
<p>1. Planned arrangements and procedures within Chapter 2.7 of the SMOC to be revised with the aim to provide updated operational instructions and further clarification on the particular points highlighted in this report.</p> <p><b><i>Priority: Low</i></b></p>	<p>Chapter 2.7 of the SMOC will be reviewed, relevant active Action Notes included and guidance updated to provide further clarification on the points raised in this report.</p>	<p>31 December 2024</p>	<p>Veterinary Auditor</p>
<p>2. To enhance the verification controls in red meat slaughterhouses and cutting plants directed to the reconciliation of the amount of SRM material generated against the amount consigned by the FBO.</p> <p><b><i>Priority: Medium</i></b></p>	<p>A tool to monitor SRM volume trends vs throughput will be developed, ideally included in the new ODITS system.</p>	<p>31 December 2024</p>	<p>Veterinary Auditor</p>
<p>3. To enhance the level of adherence to planned arrangements across establishments and operational delivery areas.</p>	<p>The risk based decision tools for ABP/SRM will be reviewed and enhanced, in order to improve consistency and efficiency across Scotland.</p>	<p>31 December 2024</p>	<p>Veterinary Auditor</p>

<b><u>Priority: Medium</u></b>			
<p>4. When appropriate, supporting evidence of verification tasks should be maintained as means to provide continuity.</p> <p><b><u>Priority: Medium</u></b></p>	A VA reminder and a model example of a monthly form will be issued to all OVVs. This will continue to be verified by VAs via their IM monthly checks.	31 December 2024	Veterinary Auditor
<p>5. Where a non-compliance is established, the FSS shall take appropriate measures to ensure that the operator concerned remedies the non-compliance and prevents further occurrences of such non-compliance.</p> <p><b><u>Priority: High</u></b></p>	The area VA will intensify their reality checks and support in this regard and ensure any non-compliances are immediately raised with the FBO and proportionally enforced, as required.	31 August 2024	Head Veterinarian

**All actions were completed following the receipt of evidence from Operational Delivery Division.**

**Audit has been closed in February 2026**

## 5.0 Acknowledgements

The Audit Assurance Team would like to acknowledge the help and co-operation of the Operational Delivery Division staff for their assistance with the conducting of this audit.

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## Abbreviations

<b>ABP</b>	Animal By-Product
<b>AO</b>	Authorised Officer
<b>EC</b>	European Community
<b>EU</b>	European Union
<b>FBO</b>	Food Business Operator
<b>FSS</b>	Food Standards Scotland
<b>HACCP</b>	Hazard Analysis and Critical Control Point
<b>HIN</b>	Hygiene Improvement Notice
<b>MHI</b>	Meat Hygiene Inspector
<b>OTM</b>	Over Thirty Months
<b>OV</b>	Official Veterinarian
<b>OVS</b>	Operational Workflow System
<b>RMOP</b>	Required Method of Operation
<b>SFCIU</b>	Scottish Food Crime and Incidents Unit
<b>SMOC</b>	Scottish Manual for Official Controls
<b>SOP</b>	Standard Operational Procedure
<b>SRM</b>	Specified Risk Material