

Audit Assurance Division

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To: Heads of Service,
Lead Food Officers

25th March 2026

FSS/ENF/26/001

Dear Colleague,

Local Authority Performance Monitoring and Audit Programme 2026/2027

I write to inform you of our Local Authority Performance Monitoring and Audit Programme for this year.

As you will be aware, the primary purpose of FSS audits of Local Authorities is to provide assurance that local delivery of official controls for food is compliant with legal requirements and official guidance.

Additionally, this year will be of particular importance in that in carrying out our role, we will be contributing to the evidence and research phase of the SAFER programme.

The initial plan for this year is set out below.

As stated, it is intended that we will adopt a flexible approach with a focus on the provision of evidence and the development of systems which will inform the SAFER programme, facilitate performance monitoring and identify best practice examples.

The aim will be to gather this evidence and assurance across all 32 Scottish Local Authorities.

Should it be necessary, deeper capacity and capability audits or focussed audits may be carried out throughout the year to get a better understanding of how individual authorities deliver an effective food service.

As always, the Audit Assurance Team will continue to provide on-going guidance to support the Local Authorities previously audited and who are working to improve their Service.

Yours sincerely



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Annex 1

Local Authority Performance Monitoring and Audit Programme

2026/2027

1. Background

- 1.1 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.
- 1.2 The Audit Assurance team fulfils these two distinct functions.

2. 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 audit) legislation. FSS fulfils this role through various approaches, one of which is through verification and validation by 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 legislation which may include guidance as to action which Food Standards Scotland considers is necessary to enable the enforcement authority to meet any standards determined by FSS which apply or would help to improve the performance of the authority.

3. Audit

- 3.1 In addition to the FSS statutory responsibilities, FSS also fulfils the [Article 6 of Regulation \(EU\) 2017/625](#) audit function on behalf of each of the 32 LAs. When this overarching requirement for all Competent Authorities to have an audit function in place came into force (originally by Regulation (EC) No 882/2004), a decision was taken by all four countries within FSA at the time (as audit functions were already in place to fulfil the performance monitoring role) to deliver this on behalf of all LAs who are designated as Competent Authorities by Scottish Ministers in their own right under Schedule 5 of the OFFC Regulations 2009. This decision was taken to ensure there was a consistent and robust assurance regime in place across the UK.
- 3.2 In delivering the audit function, FSS follows the guidance provided by the Commission¹ 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 strive to follow this guidance.

¹ [EUR-Lex - 52021XC0226\(01\) - EN - EUR-Lex \(europa.eu\)](#)

- 3.3 In carrying out the above functions, the Audit Assurance team also has a role in informing other FSS Divisions with regards to LA performance and official control delivery issues.
- 3.4 This is of particular importance during the coming year in that both functions will contribute to the evidence and research phase of the SAFER programme (which aims to reform and modernise the delivery of food law in Scotland to ensure safe and authentic food for consumers).
- 3.5 Our role will also contribute directly as a means of providing assurance to third country scrutiny of the UK official control system.

4. Audit and Performance Monitoring Programme

- 4.1 The initial focus of the audit programme this year will be a review of the Scottish Local Authorities service plans for 2025-26, focussing on:
- Intervention programmes
 - Examples of novel and best practices
- 4.2 Following this, it is intended that the Scottish National Database (SND) will be used to provide data extracts related to food establishment information and service delivery at a Local Authority level for 2025/26.
- 4.3 These data extracts will require verification by LAs and will be used to explore and improve the accuracy of SND and our ability to use SND as a delivery reporting tool at LA level. This will require additional surveys and data requests of LAs if SND is not accurate or is incomplete.
- 4.4 FSS have designated the Scottish National Database (SND) as the prescribed mechanism for Food Authorities to provide information to FSS on all Official Control activity that is undertaken. LAs are therefore reminded of the need to have arrangements in place to ensure the weekly transfer of complete and accurate Food Law enforcement activity to SND.
- 4.5 All the above will:
- Form part of the SAFER evidence base and fulfil the FSS Audit function
 - Direct further audit, and research, in a focussed manner to look at the wider model, best practice examples, and other aspects of Local Authority delivery
 - Enable objective and quantitative performance monitoring which better delivers that function as set out by [The Food \(Scotland\) Act 2015](#) and [The Official Feed and Food Controls \(Scotland\) Regulations 2009](#)
- 4.6 The aim will then be to bring this approach to review the content and delivery of the Scottish Local Authorities service plans for 2026-27.

- 4.7 The programme is intended to be as flexible in approach as possible, to take account of resource constraints, and to balance potential involvement in other work areas.
- 4.8 The aim will be to gather objective evidence across all 32 Scottish Local Authorities.
- 4.9 Should it be felt necessary, there will also be the option of conducting a deeper capacity and capability audit of any individual authority to get a better understanding of how well placed an LA is to deliver an effective food service. This may be of particular importance if performance concerns are raised or are identified separately.

Follow Up Work and Support for FSS projects

- 5.1 In addition to the programmes mentioned above, the Audit Assurance Team will continue to provide on-going guidance to support the LAs previously audited and who are working to improve their service. The team will liaise with these LAs until such time as audit is satisfied that the audit files can be closed.
- 5.2 Operating as an independent function, the Audit Assurance Team will continue to deliver objective and impartial input into wider FSS projects and will remain committed to performing this role consistently across FSS.