



Audit Assurance

Audit Brief & Plan

Local Authority Service Plan Review

April 2026

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Version History

Version No.	Date	Description of Changes

1. Introduction

- 1.1 The power to set standards, monitor and audit the performance of enforcement authorities was conferred on Food Standards Scotland (FSS) by Section 3 of the [Food \(Scotland\) Act 2015](#) and Regulation 7 of [The Official Feed and Food Controls \(Scotland\) Regulations 2009](#).
- 1.2 In addition, on official controls performed to ensure the verification of compliance with feed or food law includes a requirement for competent authorities to carry out internal audits or to have external audits carried out.
- 1.3 To fulfil this requirement, FSS 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 Regulation (EU) 2017/625.
- 1.4 In delivering the audit function, FSS follows the guidance provided by the Commission 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 should strive to follow this guidance.
- 1.5 Further information on the Local Authority (LA) performance monitoring and audit function is contained within the [Audit Charter](#).

2. Audit Background

- 2.1 Each Local Authority should complete an annual service plan which details the Interventions for the coming year. They should ensure such a programme is adequately resourced and the overall plan is subject to approval timeously at the appropriate governance level within the Local Authority.
- 2.2 As outlined in [FSS/ENF/26/001](#), the initial focus of the audit programme this year will be a review Local Authority Service plans for 2025-26, focusing primarily on:
 - Intervention Programmes
 - Examples of innovation and best practice
- 2.3 The Scottish National Database (SND) will then be used to produce data extracts on food establishment information and service delivery at Local Authority level for 2025–26. Local Authorities will be required to verify these extracts, which will support efforts to assess and enhance the accuracy of SND and strengthen its use as a reporting tool for service delivery at local level.

3. Aim and Scope

3.1 The aim of this review is to assess and verify the documented arrangements in place in LAs service plans to ensure the adequate and effective delivery of Official Controls. The review will:

- Verify that official controls are carried out in compliance with planned arrangements;
- Verify effective implementation of planned arrangements by LAs;
- Assess whether planned arrangements are suitable to achieve the objectives of the relevant legislation;
- Disseminate good practice;
- Identify issues that relate to FSS delivery policy and where appropriate, make recommendations which affect those policies.

3.2 It is intended that the scope will cover the following, as set out in legislation and the Codes of Practice:

- An evaluation of the organisational, planning and management systems in place regarding official control delivery and the LA approach to enforcement in food establishments.

4. Review Process

4.1 This review will focus on examining evidence to verify compliance with planned arrangements and address whether the planned arrangements are suitable to achieve the objectives.

4.2 LAs will receive a request for their 2025-26 Service Plan which will be addressed to the Heads of Service and Lead Food Officers.

4.3 Following a desktop review of the information received, LAs may be contacted to discuss the information further.

5. Audit Criteria and Reference Documents

5.1 The audit criteria are the legislation, policies, procedures, or other requirements used as a reference against which evidence is compared, i.e. the standards against which LAs activities are assessed. For the purposes of this audit the main references will be:

- [Regulation \(EU\) 2017/625](#)
- [Food Law Code of Practice \(Scotland\) 2019](#)
- [The Food Hygiene \(Scotland\) Regulations 2006](#)
- [Regulation \(EC\) No178/2002](#)
- [Regulation \(EC\) No 852/2004](#)
- [Regulation \(EC\) No 2073/2005](#)
- [The Food Information \(Scotland\) Regulations 2014](#)
- [Regulation \(EU\) No 1169/2011](#)
- [The Food \(Scotland\) Act 2015](#)

6. Audit Outcome

6.1 A report will be produced following completion of the review.

7. Publication of Audit report

7.1 Information on LA official control delivery performance is placed in the public domain. A copy of the review report and action plan (if required) will be published on the FSS website ([Audit and monitoring | Food Standards Scotland](#))