

Audit Assurance

Brief & Plan

Data Extraction – Food Establishment Database

July 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 Scope

- 2.1 The aim of this review is to develop a comprehensive, and quantitative, picture of the current delivery position across all authorities in Scotland. The requested information will be used by the Audit and Assurance Team to:

- Establish the total number of all registered premises and approved establishments per authority
 - Establish the Food Law Risk Ratings of food businesses in each LA
 - Establish the number of unrated food businesses
 - Compare the data against the Food Law Code of Practice expectations
- 2.2 In addition, the team will also work alongside colleagues in the data and digital division currently working on the Scottish National Database (SND) to carry out a data-matching exercise comparing the data received with the data submitted to Scottish National Database (SND) through LAs' Management Information Systems (MIS). The outputs from this work will support continuous improvement and help strengthen the quality and reliability of data held within SND.

3. Review Process

- 3.1 LAs will receive a request for their data which will be addressed to the Head of Service and Lead Food Officers. The information provided should be confirmed as being up to date.
- 3.2 A download date stamp should accompany the data extract.
- 3.3 Following review of the submitted data, the audit team may engage with LAs where further clarification or discussion is required.

4. Audit Criteria

- 4.1 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](#)
- [Interventions Food Law Code of Practice \(Scotland\) 2019](#)
- [The Food Hygiene \(Scotland\) Regulations 2006](#)
- [Regulation \(EC\) No 178/2002](#)
- [Regulation \(EC\) No 852/2004](#)
- [Regulation \(EC\) No 853/2004](#)
- [Regulation \(EC\) No 2073/2005](#)
- [The Food Information \(Scotland\) Regulations 2014](#)
- [Regulation \(EU\) No 1169/2011](#)
- [The Food \(Scotland\) Act 2015](#)

5. Review Outcome

- 5.1 It is planned that a report will be produced at the end of the review and shared with Local Authorities. All data will be anonymised.
- 5.2 The outputs of this work will also be provided to the SAFER Programme.

6. Publication of reports

- 6.1 Information on LA official control delivery performance is placed in the public domain, and a copy of the report will be provided on our website [Audit and monitoring | Food Standards Scotland](#)