



AUDIT MANUAL

**AUDITING LOCAL AUTHORITY OFFICIAL FEED AND FOOD
CONTROL DELIVERY IN WALES**

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1.0 INTRODUCTION

1.1 Background

- 1.1.1 The primary purpose of Food Standards Agency (FSA) audits of local authorities (LAs) is to provide assurance that the delivery of official controls for feed and food are compliant with legal requirements and official guidance.
- 1.1.2 These audits are also designed to verify the effective implementation of planned arrangements and to assess whether the planned arrangements are suitable to achieve the objectives of the relevant legal requirements and guidance.
- 1.1.3 The FSA in Wales audit system is operated by an audit team which comprises a full-time audit manager and two full-time auditors.

1.2 Purpose

- 1.2.1 The FSA recognises that the LAs it audits are committed to providing a quality service to the public and food and feed business operators (FBOs and FeBO's). The purpose of this audit manual is to demonstrate that the FSA shares this commitment and that it endeavours to continually improve how the audit function in Wales delivers consistently high levels of quality in the context of changing regulatory requirements and the official control delivery landscape and expectations.
- 1.2.2 This audit manual documents the principles and processes used in the FSA in Wales audit system to plan, carry out, report and follow up on the delivery system for feed and food official controls in Wales. A flow chart summarising the Wales audit system can be found in Annex A.
- 1.2.3 This manual also provides principles and policy information on:
- Independence
 - Auditor ethics and competency
 - Risk based planning
 - Independent scrutiny
 - Customer satisfaction
 - Continuous improvement
 - Audit system management review

1.3 Scope

- 1.3.1 This audit manual and the policies, processes and procedures referenced in it, are applicable to all FSA in Wales audits of the delivery of feed and food official controls by LAs in Wales.

1.4 Principles of the audit system

1.4.1 Table 1 lists describes how the audit team will conduct its activities.

Table 1 – Principles of the audit system

Principle

1. All audit programmes must be selected based on a documented risk prioritisation process which clearly records and disseminates prioritisations to stakeholders, on an annual basis.

2. Before the commencement of any new audit programme the LAs (auditees) must be consulted on the audit terms of reference. The final version must be provided to each auditee.

3. Every audit programme must include clear objectives and the audit team must be able to demonstrate these objectives have been met at the end of the audit programme.

4. FSA in Wales audit team will apply and practice progressive auditing techniques, such as continuous improvement principles, to all areas of the audit system.

5. FSA in Wales audit team will be proactive in providing clarity to competent authorities on the audit system and processes including, communication before, feedback during and feedback after all audit engagements.

6. The auditee will be given the opportunity to provide feedback during and after every audit engagement. Feedback after an audit engagement will be recorded and reviewed.

1.5 References to regulatory frameworks, codes and guidance

1.5.1 In Wales, the power to set standards and monitor Enforcement Authorities' food law enforcement services was conferred on the FSA under section 12 of the Food Standards Act 1999 and regulation 7 of the Official Feed and Food Controls (Wales) Regulations 2009.

1.5.2 Audits are carried out against a range of criteria:

- Wales food and feed regulations
- EU food and feed regulations
- Statutory codes of practice and centrally issued guidance

- The Framework Agreement
- LA policies and procedures

1.5.3 The Framework Agreement on Local Authority Food Law Enforcement sets out the arrangements through which the FSA audits LA enforcement activities to help ensure that LAs are providing an effective service to protect public health.

1.5.4 The overarching aims of the LA audit scheme are to:

- Help to protect public health by promoting effective local enforcement of food and feed law
- Maintain and improve consumer confidence
- Assist in the identification and dissemination of good practice to aid consistency
- Provide information to aid the formulation of FSA policy
- Promote conformance with the Standard, within the Framework Agreement on Official Feed and Food Controls by Local Authorities and any relevant central guidance or Codes of Practice
- Provide a means to identify underperformance in LA food and feed law enforcement
- Promote self-regulation and peer review
- Identify continuous improvement

1.5.5 Statutory Codes of Practice are also in place which gives instructions that local authorities in Wales must consider when enforcing food or feed law. They relate to Wales only. There are also similar Codes of Practice in Northern Ireland and England.

1.5.6 The Food Law Code of Practice (Wales) is issued under section 40 of The Food Safety Act 1990, regulation 24 of The Food Hygiene Regulations (Wales) 2006, and regulation 6 of The Official Feed and Food Controls Regulations (Wales) 2009, which empower Welsh Government Ministers to issue codes of practice concerning the execution and enforcement of that legislation by competent authorities.

1.5.7 The Feed Law Code of Practice is issued under regulation 6 of The Official Feed and Food Controls Regulations (Wales) 2009.

1.5.8 In April 2015 a new feed delivery model was implemented in Wales. The model is predicated on LAs working collaboratively on a regional basis with oversight provided by the FSA. The delivery of a regional, risk-based intervention programme helps to ensure the feed and food chain is protected, and provides consumers, industry and government with confidence that feed is safe and what it says it is.

1.5.9 The model comprises all 22 LAs working together to form six feed regions, each with an appointed Regional Lead Feed Officer responsible for overseeing the delivery of feed official controls within the region.

- 1.5.10 A Memorandum of Understanding (MoU) has been developed between the FSA and LAs to formalise feed delivery work on a regional basis. The Feed Governance Group oversees the delivery of animal feed official controls and includes representation from the Directors of Public Protection in Wales (DPPW), the Welsh Heads of Trading Standards (WHoTS), the Welsh Local Government Association (WLGA) and the FSA in Wales. The Governance Group provides strategic direction and oversight of delivery and is responsible for agreeing arrangements for ensuring effective collaboration and cooperation of LA delivery.
- 1.5.11 The FSA currently audits these official controls against the relevant criteria stated in paragraph 1.5.2.

2.0 MANAGING THE AUDIT FUNCTION

2.1 Document control

- 2.1.1 All documents drafted for use in the FSA in Wales audit system are identified with a unique reference and recorded in the FSA in Wales list of controlled documents in Annex A of the Document Control Procedure.
- 2.1.2 Each time a document is changed, the change is recorded in the FSA in Wales' List of Controlled Documents and Procedures, found in Annex A of the Document Control Procedure. Changes to FSA in Wales audit system documents can only be made either by the FSA in Wales Senior Audit Manager or under their direction.
- 2.1.3 All documents listed in the Annex A are stored on Wisdom in the Controlled Audit Documents and Procedures folder.

2.2 Independence and independent scrutiny

- 2.2.1 The principles for independence and the principles and process for independent scrutiny are based on the National Audit Systems (NAS) Network reference document – Independence and independent Scrutiny.

Independence

- 2.2.2 The FSA in Wales' audit system demonstrates independence on four levels:
- Organisational – a clear mandate to conduct its audits
 - Functional – provision of adequately resourced, suitably qualified staff
 - Process – free from influence at all levels of the audit system
 - Auditor - behave objectively, impartially, and declare a conflict of interest when appropriate
- 2.2.3 It is through the independent scrutiny process that the independence of the audit system is challenged and confirmed.

Independent scrutiny

- 2.2.4 The process for independent scrutiny is documented in Annex B.

2.3 Risk based audit programme planning

- 2.3.1 FSA in Wales' audit planning process is based on a risk prioritisation of an audit universe containing official controls, related control activities and other relevant areas.
- 2.3.2 The principles and process for risk-based audit programme planning is based on the NAS Network reference document – Risk Based Planning for Audits of Official Controls.

2.4 Auditor ethics and competency

2.4.1 All members of the FSA in Wales audit team are civil servants and as such will uphold the Civil Service Code.

Auditor ethics

2.4.2 Table 2 describes the ethics and behaviours which specifically apply to FSA in Wales auditors:

Table 2 – Auditor ethics and behaviours

Ethics and behaviours

Integrity - auditors shall perform their work with honesty, diligence and responsibility. They shall not knowingly be party to any illegal activity or engage in acts that are discreditable to the FSA.

Independence - auditors should be independent of the activities audited, wherever practicable and should in all cases act in a manner that is free from bias and conflict of interest.

Objectivity - auditors shall not participate in any activity or relationship that may impair or be presumed to impair their unbiased assessment. They shall not accept anything that may impair or be presumed to impair their professional judgment.

Confidentiality - auditors shall be prudent in the use and protection of information acquired in the course of their duties. They shall not use information for any personal gain or in any manner that would be contrary to the law or detrimental to the legitimate and ethical objectives of the FSA.

Competency: Training and experience

2.4.3 As qualified and experienced environmental health or trading standards personnel, each auditor employed by the FSA in Wales has a working knowledge of the local authority food and feed regulatory framework in the UK. They must also have specific advanced auditor training which gives them an understanding of auditing management systems and systems auditing e.g. attended an ISO 9000 lead assessor training course.

2.4.4 Auditors demonstrate the generic knowledge and skills needed as an auditor, including, audit principles, procedures and techniques, management / organisational skills. This is achieved by being a member of an audit team under the supervision of the FSA in Wales Senior Audit Manager.

2.4.5 Development of auditors is assessed during 6 weekly check-ins. Additionally, as required bespoke meeting sessions are held to discuss:

- Planning and progress of audit programmes,
- New audit guidance / working papers,
- Changes in legislation, codes of practice and statutory guidance,
- Reviews of audit system management.

Technical expertise

2.4.6 The FSA in Wales audit team comprises a full-time Senior Audit Manager and two auditors.

2.4.7 The Senior Audit Manager and the auditors are audit trained, with technical expertise in one or more areas of feed and food policy. This ensures that the audit team contains auditors with the relevant technical experience applicable to the audit scope and criteria for each audit programme / engagement.

2.4.8 From time to time, developing auditors or observers are selected from elsewhere within the FSA or externally to participate in an audit programme / engagement. Any work undertaken by developing auditors will be supervised by the Senior Audit Manager or by a full time FSA in Wales auditor. Observers may provide advice and opinions based on their expertise but are not considered auditors and do not perform the functions of an auditor during an audit programme / engagement.

2.5 Co-ordination with other audit systems

2.5.1 The FSA in Wales audit team recognises there are other competent authorities (CAs) within the UK. The FSA in Wales audit team is represented at collaborative working meetings with these CAs. These include:

- Department of Agriculture, Environment and Rural Affairs (DAERA)
- Food Standards Scotland (FSS)
- Department of Environment, Food & Rural Affairs (DEFRA)
- Animal and Plant Health Agency (APHA)
- Veterinary Medicines Directorate (VMD)
- Welsh Government
- Scottish Government

2.6 Complaints process

2.6.1 There is a process in place for resolving complaints by LAs arising from feed and food service audits undertaken by the FSA in Wales. The lead auditor is required to explain the complaints process to the LA at both the opening and closing meetings of the audit engagement.

2.6.2 A LA is advised to raise any concerns with the lead auditor during the on-site audit with the aim of resolving any issue at the time.

- 2.6.3 If the issue cannot be resolved with the lead auditor, the LA is advised to contact the Head of Consumer Protection, FSA in Wales.
- 2.6.4 If there is disagreement with the content of the draft report that cannot be resolved with the audit team, the LA is advised to contact the Head of Consumer Protection.
- 2.6.5 If the Head of Consumer Protection cannot resolve the issue to the satisfaction of the LA, the LA is advised to contact the FSA Director of Wales. If the FSA Director of Wales cannot resolve the issue then LAs should contact the Director of Openness, Data and Digital and Wales.
- 2.6.6 If the persons named in paragraph 2.6.5 cannot resolve the issue to the satisfaction of the LA, the LA is advised to contact the Chief Executive of the FSA, who is the final arbiter for resolving complaints raised by LAs.

2.7 Customer satisfaction

- 2.7.1 A key component of the FSA in Wales audit system is feedback from LAs. The process describes how LAs can provide feedback to FSA in Wales on both the audit system and the conduct of the audit team.
- 2.7.2 At the opening and closing meeting of every on-site element of an audit, auditees are given the opportunity to provide feedback to the audit team either specifically about the conduct of the audit or the FSA's activities in general.
- 2.7.3 A customer satisfaction / feedback questionnaire is provided, along with the final report, to the auditee. The auditee is asked to complete the questionnaire and return it.

2.8 Results from customer satisfaction questionnaires are compiled and considered as part of the Audit system management review

and Independent scrutiny

2.9 Continuous improvement

- 2.9.1 FSA in Wales audit team are committed to improving current processes within the audit system and to seeking innovative ways to make the audit system more effective. It is also important to demonstrate that the audit system is capable of adding value to both the LAs' official control delivery systems and to FSA policies and guidance.
- 2.9.2 FSA in Wales audit team consider continuous improvement throughout the audit process, but more particularly at each of the following stages:-
- Risk based audit planning
 - Customer satisfaction / feedback
 - Audit system management review
 - Independent scrutiny

2.9.3 FSA in Wales audit team seek to apply the following principles, tools and techniques to all processes in the audit system:

- *Audit teams that are appropriately resourced* – Use of trained auditors with the technical competency applicable to the audit scope and criteria. This ensures targeted, effective and efficient use of technical auditor resource.
- *Communication must be clear and within agreed timescales* – Communication, both written and verbal, with auditees before during and after audit engagements should be clear. It should be delivered in a format that avoids confusion and misinterpretation. It should also fulfil wider stakeholder expectations.
- *The audit team should be open and transparent* - The audit team should clearly communicate to the auditee and relevant stakeholders the following information before the commencement of an audit engagement:
 - the reasons for an audit programme
 - the scope and objectives of audit programme
 - reasons for auditee selection
 - the audit engagement process including reporting and follow-up

This also includes providing the auditee with the audit documentation used by the audit team during an audit engagement (e.g. audit terms of reference).

- *Audit outputs clearly linked to audit objectives* - The audit team must be able to demonstrate added value and deliver auditee / customer expectations for each audit programme. To do this the auditee / wider stakeholders must be able to consider the audit outputs (findings, conclusions, reports, recommendations, good practice, wider dissemination of issues) and judge the audit to have been valuable and carried out to their satisfaction. This is measured through the customer satisfaction and independent scrutiny processes.
- *Selecting the most appropriate audit method* – The audit team must be critical in their selection of the audit methods to use during an audit engagement. Using the same methods for all audit programmes is not an effective or efficient use of resource for both the audit team and the auditee.
- *Audit findings, reports and general communication are useful* - audit findings must be efficient, insightful and also recognise the wider context of the challenges facing LAs. As well as confirming compliance with feed and food law auditors should add value to the auditee through recommendations which improve suitability and effectiveness as well as highlighting efficiencies to the LAs in relation to their control systems.

2.10 Audit system management review

2.10.1 The objective of management review is to confirm the audit system remains suitable, adequate and effective. Review activities should:

- Consider if the audit system is functioning as planned
- Identify opportunities to improve
- Identify non-conformities and monitor corrective and preventive actions.

2.10.2 Audit system management review is carried out continuously but occurs in particular, following each audit and audit programme. It is carried out by the audit team and may include the activities listed in Annex D.

2.10.3 A record of each set of review minutes is stored on Wisdom.

3.0 THE AUDIT ENGAGEMENT PROCESS

3.1 Audit engagement planning

Terms of reference : scope, objectives and criteria

3.1.1 A terms of reference must be produced for each audit programme. It should contain the scope, objective(s), and criteria.

3.1.2 The auditee(s) must be consulted on the terms of reference before the commencement of the audit programme.

Audit team

3.1.3 The Senior Audit Manager is responsible for selecting each audit team. The selection of auditors will be primarily based on the availability of auditors and whether auditors from other Countries (England, NI and Scotland) have requested to attend to enhance their auditing experience or to aid their development.

Types of audits

3.1.4 Selecting which type of audit to use during an audit engagement is an important decision as it will determine the amount of audit resources required. It can lead to wasted resource both in terms of the audit team and the LA. The types of audits used by the FSA in Wales include:

- *Full audits* – covering all sections of the Framework Agreement or the full range of official control (OC) activities of an LA.
- *Focused audits* – can be based on Regulations, one or more areas of the framework agreement, feed or food law codes of practice or practice guidance.

Audit methods

3.1.5 This is another important decision to make at the planning stage. Selecting which method or combination of methods to use during an audit can have a major influence on the level of added value to the LA and the usefulness of evidence is collected. The range of methods used by FSA in Wales include:

- *Desktop assessment* – e.g. PVQ information, FSA data (LAEMS, UKFSS, FHRS), published data (LA service plans and enforcement policies)
- *Documentation checks* – e.g. records of interventions (audits, inspections, sampling, follow-ups, complaint investigations), formal enforcement notices, management records (training and competency evaluation, internal monitoring, delegated authority, authorisations, service delivery monitoring records)

- *Interviews* – e.g. managers, officers, FBOs, FeBO's policy leads
- *Reality check visits* – i.e. visits to FBOs or FeBO establishments

Notification of Engagements

3.1.6 Contact with LAs to arrange audit engagements are made in the form of letters which are drafted and sent by e-mail to the chief executive. Following notification, LAs are given at least 4 weeks to return pre-visit questionnaires or submit specified information. Auditors usually allow for two weeks from the return of pre-audit information before the date of the audit visit. This typically means that 6 weeks' notice of an audit visit is provided to the auditee.

Audit Evidence

3.1.7 The principles, definitions and methods used in the FSA in Wales audit system relating to audit evidence is based on the NAS Network reference document – Audit Evidence.

3.1.8 Consideration about what evidence should be collected and how it is to be collected must start at the planning stage of an audit programme. It is important to focus resources on gathering evidence which supports findings associated to the audit scope and objectives.

3.1.9 There will also be occasions when evidence is found identifying issues which are outside the audit scope and objectives. This evidence should be used by the lead auditor to investigate issues further, as appropriate, but not as part of the audit engagement where the evidence was found.

3.2 Conducting the audit engagement

Audit team responsibilities

3.2.1 The FSA in Wales' Senior Audit Manager oversees all audit engagements and appoints a lead auditor for each one. The lead auditor is responsible for:

- Preparing the working documents for each audit engagement
- chairing the opening and closing meetings
- drafting the audit report (including recommendations)
- performing the follow-up to gather evidence to address recommendations

3.2.2 The roles of each member of the audit team are agreed during the development of the audit programme.

Working documents

3.2.3 The audit team will prepare and use a number of documents during the audit engagement to gather information from the auditee, record evidence and to provide information to the auditee.

3.2.4 The following documents will generally be used:

- Pre-visit questionnaire (PVQ)
- Request for specific officer and file lists / establishment records
- On-site audit timetable
- Opening meeting lead auditor notes
- Closing meeting lead auditor notes
- Checklist / Protocol forms

Opening and closing meetings

3.2.5 Clear communication and understanding between the auditors and auditee is important to ensure the audit is conducted to auditee's satisfaction. It aids auditee's understanding of the audit findings, leading to better implementation of actions to address recommendations.

3.2.6 Two formal meetings are always planned for each audit, an opening meeting and closing meeting:

- *Opening meeting* – used to formally affirm the details of the audit plan (audit scope, objectives, criteria), practical process for the on-site element of the audit, updates to the timetable, complaints, reporting and follow-up procedure.
- *Closing meeting* – used to present the audit findings, explain the process required after the on-site element has finished, re-affirm the complaints, reporting and follow-up processes.

Checklists and Protocol Forms

3.2.7 Both checklist(s) and/or protocol forms(s) can be used during audits to list specific questions and/or areas to cover during the audit. They are also one of the methods used to record evidence.

3.2.8 It is at the discretion of the Senior Audit Manager, in conjunction with the lead auditor during the audit planning stage, to decide the content of any checklist(s) and/or protocol forms used, and any changes will be in line with the Document Control Procedure. A library of previous checklist(s) and/or protocol forms can be found on Wisdom in the Controlled Documents Archive folder.

Auditor notes

3.2.9 Checklists and protocol forms can be supplemented by notes taken by the auditors. These are valid methods for recording evidence, providing feedback to the auditee, forming the basis of audit findings, and conclusions.

Audit findings

3.2.10 Both checklist(s) and/or protocol forms can be used during audits to list specific questions / areas to cover during the audit. They are also one of the methods used to record evidence.

3.3 Audit reporting

3.3.1 The audit terms of reference will describe how the audit programme will be reported. The reporting for an audit programme can range from one audit report to multiple audit reports and an overarching summary report.

3.3.2 The most common way to report an audit programme is to have an audit report for each LA in the audit programme. When auditing regional services, there is an expectation that auditee's share such reports with their other partners in their region. If more than one LA is included in an audit programme, then a summary report is usually produced once all the individual audit reports have been issued.

3.3.3 The timing for drafting and issuing reports is set out in table 3 below.

Table 3 – Timing for reporting on an audit

Report Phase	Time (full audit)	Time (focussed audit)
Draft report	Issued within 12 weeks of the audit closing meeting	Issued within 20 working days of the audit closing meeting
Auditee comments on draft report	Within 25 working days of receiving the draft report	Within 20 working days of receiving the draft report
Issue of report	Within 10 working days of receiving finalised (and if required, translated) report	Within 10 working days of receiving finalised (and if required, translated) report

Individual reports

3.3.4 When an individual audit report is produced it will usually have content under the following headings:

- Introduction
- Background
- Reason for audit
- Terms of reference including scope, and objectives and audit criteria of the audit programme

- Executive summary
- Audit findings
- Audit opinion (Piloted during 2020/21)
- Action plan (including recommendations)
- Glossary

3.3.5 There is an expectation that LA audit reports will be placed in the public domain. Audit reports will be issued to LAs with the expectation that the reports will be presented to elected members within the appropriate local public forum. Copies of final individual LA audit reports, summary reports or both will be placed on the Food Standards Agency website depending on the nature of the audit programme.

Summary reports

3.3.6 Summary reports are used to:

- Provide an overview of how the audit programme was carried out
- Summarise the findings from all the audits
- Present good practice found during audits
- Identify and record recommendations for FSA policy

3.3.7 Summary reports will usually have content under the same headings as individual reports and may also include the following headings:

- Conclusions
- Summary of recommendations
- Recommendations for FSA

Audit opinions and recommendations

3.3.8 Each audit report will contain an overall opinion from the auditors about the LAs system for delivering official controls and official control activities covered by the scope of the audit. The opinion will be taken from one of the four categories as shown in Annex E. The audit opinion is subject to piloting in 2020/21.

3.3.9 Recommendations are made by the auditors to aid improvements to the system or to record issues which require action. When recommendations are made, they are recorded in an action plan.

3.3.10 Action plans are used by the auditee to record actions / changes in policy, procedures, etc, to address recommendations. Action plans also include forecasted dates of when the auditee thinks the actions will be completed. These dates are agreed with the lead auditor.

Audit Action plans

3.3.11 When a recommendation(s) is made it is recorded in the audit report and in an action plan. The action plan details:

1. The recommendation
2. Actions to address the recommendation
3. Specific dates (month & year) for completing individual actions

3.3.12 The LA is responsible for providing the lead auditor with updates on progress with actions plans when requested. The lead auditor is responsible for assessing new evidence, for amending the action plan with updated information and for indicating on the action plan when actions to address recommendations are completed.

3.4 Audit follow up

Timing of follow-up

3.4.1 If there are no recommendations made, the process for drafting the audit report is followed and no follow-up is required.

3.4.2 If there is an action plan, as a rule, no follow up is undertaken for six months from the date the audit report was published.

3.4.3 Follow up audits are conducted in accordance with the follow up audit procedure.

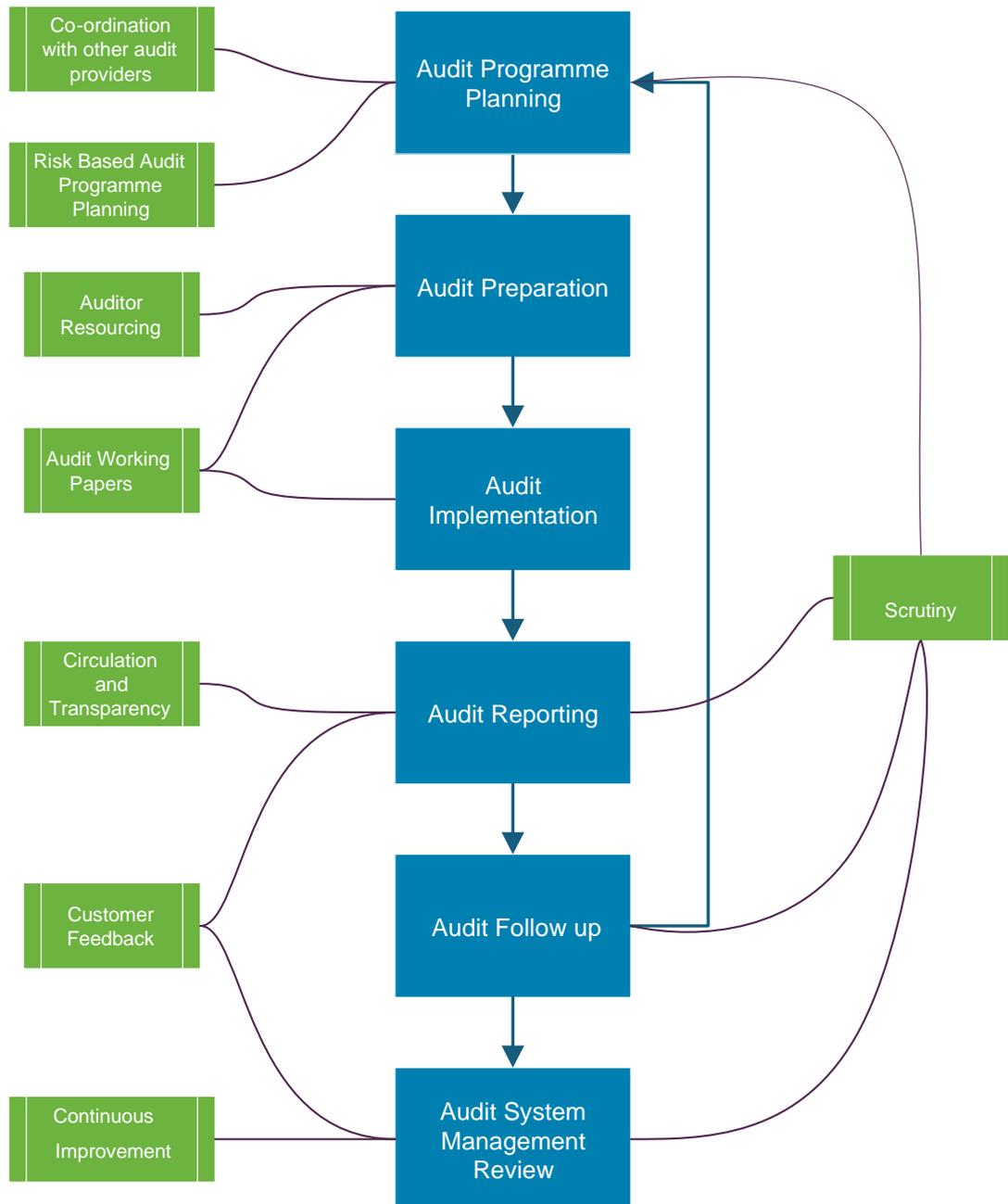
Evidence of implementation of actions

3.4.4 A LA must provide evidence of actions to address recommendations. The type and detail required must be confirmed and agreed with the lead auditor. Examples of the type of evidence accepted can include:

- Re-drafted scheme of delegation
- Authorisation
- Qualification / Training records
- Amendments to procedures / policies
- Intervention reports
- Samples results
- Meeting minutes

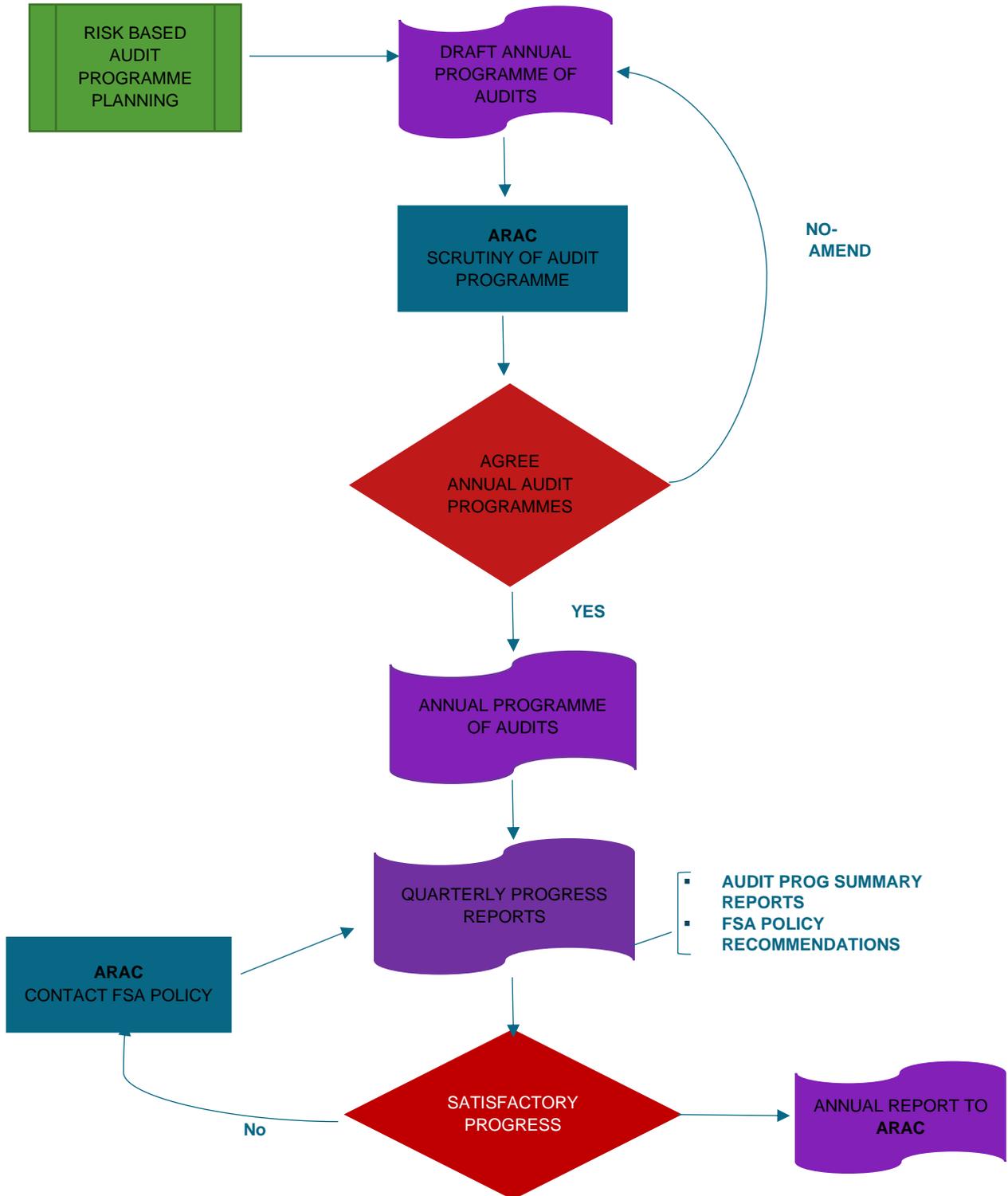
ANNEX A

FSA in WALES Audit System Process

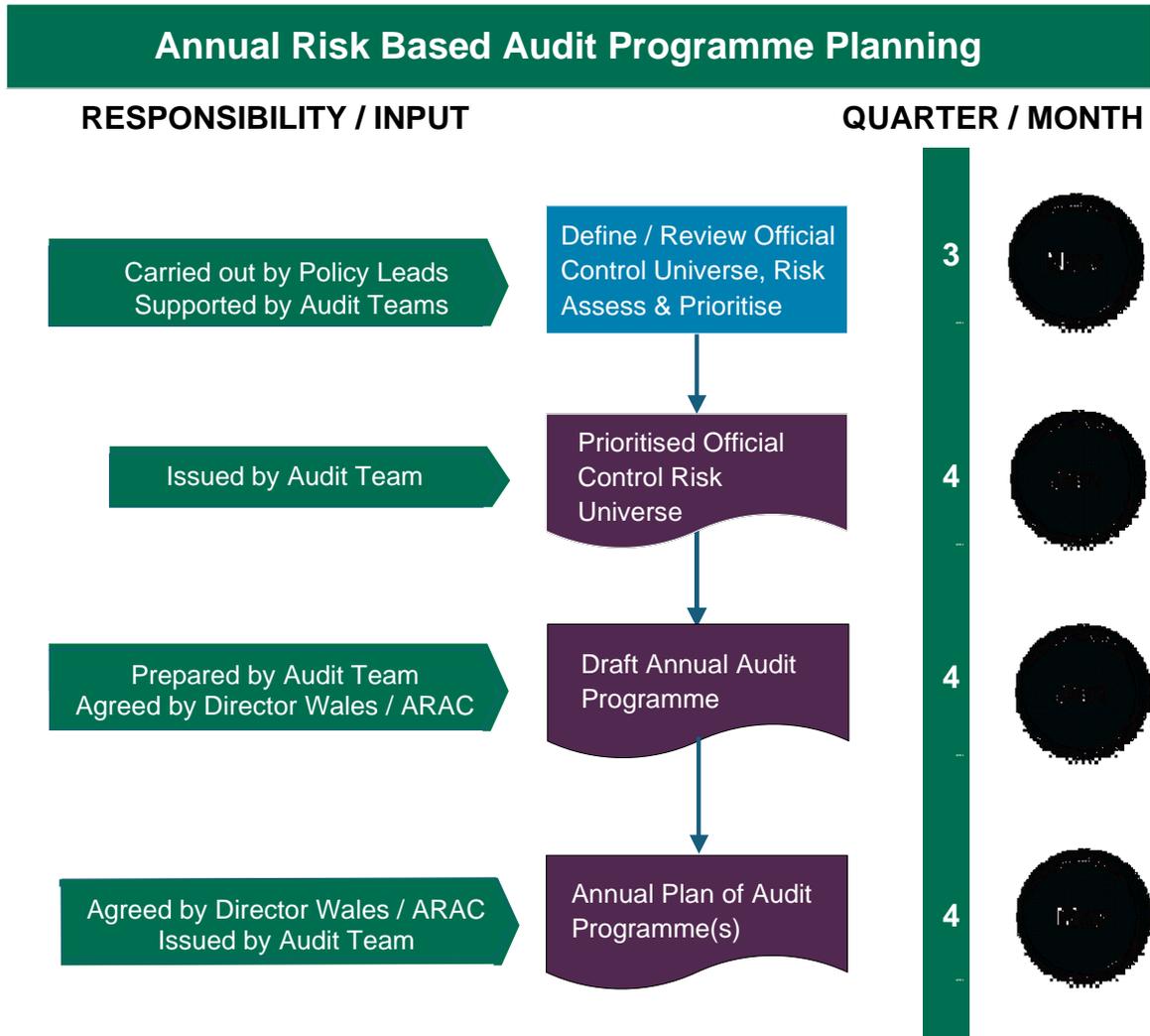


ANNEX B

FSA IN WALES SCRUTINY PROCESS



ANNEX C – RISK BASED AUDIT PLANNING



ANNEX D – AUDIT SYSTEM MANAGEMENT REVIEW

1. An agenda for each management review should be produced by the senior audit manager, to include the topic areas listed below.
2. Minutes of each review should be recorded and stored on Wisdom. The minutes should also include a summary of the discussions on each topic area below.

Topics areas to be discussed during each management review

Topic Area

1. Minutes of previous management review meetings, including any relevant outstanding actions or areas for improvement.
2. Customer feedback
3. Customer complaints
4. Audit system documentation
5. Audit reporting
6. Resources
7. External and internal issues affecting the audit system
8. Summary of review including action to be taken and areas for improvement

ANNEX E – CATEGORIES OF AUDIT OPINION

Audit Opinion – Assessment of Assurance	
Assurance	Definition
Substantial	The system for delivering official controls demonstrate effective implementation of planned arrangements suitable to achieve the objectives of legal requirements and guidance.
Moderate	The system for delivering official controls requires some improvement to fully demonstrate effective implementation of planned arrangements suitable to achieve the objectives of legal requirements and guidance.
Limited	The system for delivering official controls requires significant improvement to fully demonstrate effective implementation of planned arrangements suitable to achieve the objectives of legal requirements and guidance.
Unsatisfactory	The system for delivering official controls requires substantial improvement to fully demonstrate effective implementation of planned arrangements suitable to achieve the objectives of legal requirements and guidance.

ANNEX F – GLOSSARY

Audit	Audit means a systematic and independent examination to determine whether activities and related results comply with planned arrangements and whether these arrangements are implemented effectively and are suitable to achieve objectives.
Authorised Officer	A suitably qualified, competent and experienced officer who is authorised by the Local Authority to act on its behalf in, for example, the enforcement of legislation.
Environmental Health Officer (EHO)	Officer employed by the local authority to enforce food safety and in some area's food standards legislation.
Feed Business Operator (FeBO)	This refers to the natural or legal persons responsible for ensuring that the requirements of feed law are met within the feed business under their control.
Feed Law Code of Practice (Wales) October 2014	This code is issued as guidance to competent authorities on the enforcement of feed legislation. It relates to Wales only.
Feed Law Practice Guidance (Wales) December 2016	This Practice Guidance is issued by the Food Standards Agency (FSA) to assist Competent Authorities with the discharge of their statutory duty to enforce relevant feed law. It is non-statutory, complements the statutory Code of Practice, and provides general advice on approach to enforcement of the law where its intention might be unclear.
Food Business Operator (FBO)	This refers to the natural or legal persons responsible for ensuring that the requirements of food law are met within the food business under their control.
Feed hygiene	The measures and conditions necessary to control hazards and to ensure fitness for animal consumption of a feed, taking into account its intended use.
Food hygiene	The legal requirements covering the safety and wholesomeness of food.
Food Law Code of Practice (Wales) August 2018 (FLCoP)	This code is issued as guidance to competent authorities on the enforcement of food legislation. It relates to Wales only.
Food Law Practice Guidance (Wales) November 2012	This Practice Guidance is issued by the Agency to assist Food Authorities with the discharge of their statutory duty to enforce relevant food law. It is non-statutory, complements the statutory code of practice, and provides

	general advice on approach to enforcement of the law where its intention might be unclear.
Food Standards	The legal requirements covering the labelling, composition and traceability of food.
Food Standards Agency (FSA)	The Food Standards Agency is an independent Government department set up by an Act of Parliament in 2000 to protect the public's health and consumer interests in relation to food. We define the protection of consumers interests as ensuring that food is safe and what it says it is, and we have access to an affordable diet, and can make informed choices about what we eat, now and in the future.
Framework Agreement	The Framework Agreement consists of: Chapter One - Service Planning Guidance Chapter Two - The Standard Chapter Three - Monitoring of Local Authorities Chapter Four - Audit Scheme for Local Authorities The Standard sets out the Agency's expectations on the planning and delivery of food law enforcement.
Local Authority (LA)	an organisation that is officially responsible for all the public services and facilities in a particular area.
Pre-visit Questionnaire (PVQ)	Used by FSA auditors to request information prior to an audit visit, to maximise the effectiveness of the time spent with a local authority.
Service Plan	A document produced by a Local Authority setting out their plans on providing and delivering a food and feed service to the local community.
Trading Standards Officer (TSO)	Officer employed by the local authority to enforce food standards and feed legislation.