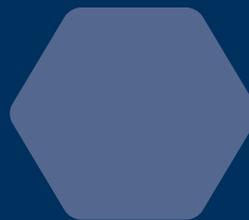


Good Audit Practices Guideline



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Good Audit Practices Guideline

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* For undated references, the latest edition of the referenced document (including any amendments) applies.



INTRODUCTION

0 Introduction

0.1 Purpose of the Good Audit Practices Guideline

This guideline is a support to all IFS Auditors who conduct IFS Audits against any kind of the IFS Standards.

The aim of this guideline is to describe the specifics of an IFS Audit, the role of the IFS Auditor and the steps to follow in order to ensure the high level of quality and effectiveness of an IFS Audit.

Notes:

1. This Guideline is applicable for the IFS Split Audit Approach having an on-site and a remote audit part, as well.
2. More information can be found in the normative documents of the relevant IFS Standard (Standard and doctrine)

Overall, the objectives of the IFS GAP guideline are:

- To support new IFS Auditors in understanding the systematic and intended approach of an IFS Audit based on ISO/IEC 17065, to allow them following this approach directly from the beginning (e.g. demonstrate their knowledge during their IFS Sign-off Audit/initial Witness Audit).
- For more information about the main differences between ISO/IEC 17065 (accreditation norm addressing requirements for bodies certifying products, processes and services) and ISO 17021-1 (accreditation norm for bodies providing audit and certification of management systems), see Annex 1.
- To provide basics on the evaluation of product and process compliance, based on product sample(s).
- To apply a harmonised IFS Audit Trail (more information in Annex 2), in order to ensure consistent IFS Audits with uniform and repeatable results, leading to the result of a trustworthy relationship between retailers, industry and Certification Bodies.



1

FUNDAMENTALS OF THE IFS AUDIT

PART 1: Fundamentals of the IFS Audit

1.1 Purpose and core features of the IFS Audit

IFS Certification is a product and process certification, which aims at checking the compliance of the manufacturing processes of a production site (including related product flows and infrastructure), resulting in a safe, legal, authentic and compliant process output (product).

The IFS Audit is product and process oriented and ensures the processing of safe, legal and defined products through correspondingly functioning processes.

It includes the following steps:

- Opening meeting,
- On-site evaluation, which can also include review of documentation and records and personnel interviews,
- Review of documents concerning core Safety and Quality Management Systems,
- Cross-checking, reflection, inspection and re-confirmation of information gathered during the on-site evaluation and auditing of the remaining documentation/elements of the management system,
- Closing meeting.

The on-site evaluation includes the inspection of the production site as well as the review of procedures application/record and interviews of employees as main determining stages during the audit of IFS Requirements.

The on-site evaluation of the production site shall include (but may not be limited to) the following areas:

- Production processes,
- Receipt, storage and dispatch areas,
- Good Manufacturing Practices (GMP), including maintenance, hygiene, pest control and cleaning and disinfection activities,
- Product development, especially pilot equipment,
- On-site laboratory and/or maintenance facilities,
- Staff and sanitary facilities,
- External areas.

Evaluation of operating processes: whilst observing and following running production lines, the IFS Auditor shall, through their selected samples, collect information on key process parameters, such as critical control points (CCPs) and other control measures as well as their monitoring records in order to cross-check them with the HACCP and Risk Management plan information.

They shall also observe and interview employees, inspect product and technology characteristics, take further samples for cross-checking when necessary, review the recipes used during the manufacturing process, observe dispatch of actual finished products, cleaning activities and shift changeover or raw materials delivery and audit the implemented product safety and quality management system in practice.

One core feature of the IFS Audit is the continuous cross-check of information gathered by observation and interviews during the audit of the standard requirements.

The main focus of an IFS Audit consists of:

- HACCP/Risk assessment and quality system principles defined by the company, as well as consistency with their specific products and the IFS Requirements.
- A detailed observation and inspection of all on-site storage area, production areas, production lines and production processes, including interviews and reconfirmation with the working personnel, collecting information and the inspection of key process parameters, such as monitoring of critical control points (CCPs) and other control measures that have to be linked with the HACCP plan information, as well as the collection of data for the traceability test.
- Record evaluation, which proves the compliance of the sampled products and processes with the customer/companies own specifications, legal requirements of country(ies) of origin and destination, as well as the process requirements, including the review and performance of the traceability test.

During the IFS Audit, the IFS Auditor collects objective evidence to be able to evaluate the compliance of the sampled products and the related operating processes with the defined audit requirements (Part 2 of the relevant Standard). This also includes the evaluation of compliance with further specific requirements, for example customer specifications and legal product safety compliance. To achieve this, the IFS Auditor needs to apply different types of auditing and/or inspection techniques, depending on the purpose of the evaluation.

When evaluating each requirement, the auditor shall check whether the requirement has been met. In doing so, the auditor shall also evaluate the effectiveness of the measures taken by the company to implement the requirement. If the measures still result in a negative impact on product safety or a breach of a legal requirements, a breach of customer agreements, then the auditor shall evaluate this as a deviation or as a non-conformity depending on the finding.

1.2 Methods applied during the IFS Audit

The following evaluation methods are applied during the IFS Audit:

- **Auditing** of supporting product safety and quality management system requirements leading to conforming processes/products, including verification and inspection of related procedures.
- **Inspection** of product specification and process characteristics, facilities and infrastructure, technology, methodology and company personnel, to ensure the compliance of the process/product with legal requirements, additionally specified customer requirements, and those of IFS.
- **Review** of corrections and/or corrective actions, logo usage and company profile information.

Chart 1: The product and process approach of an IFS Audit

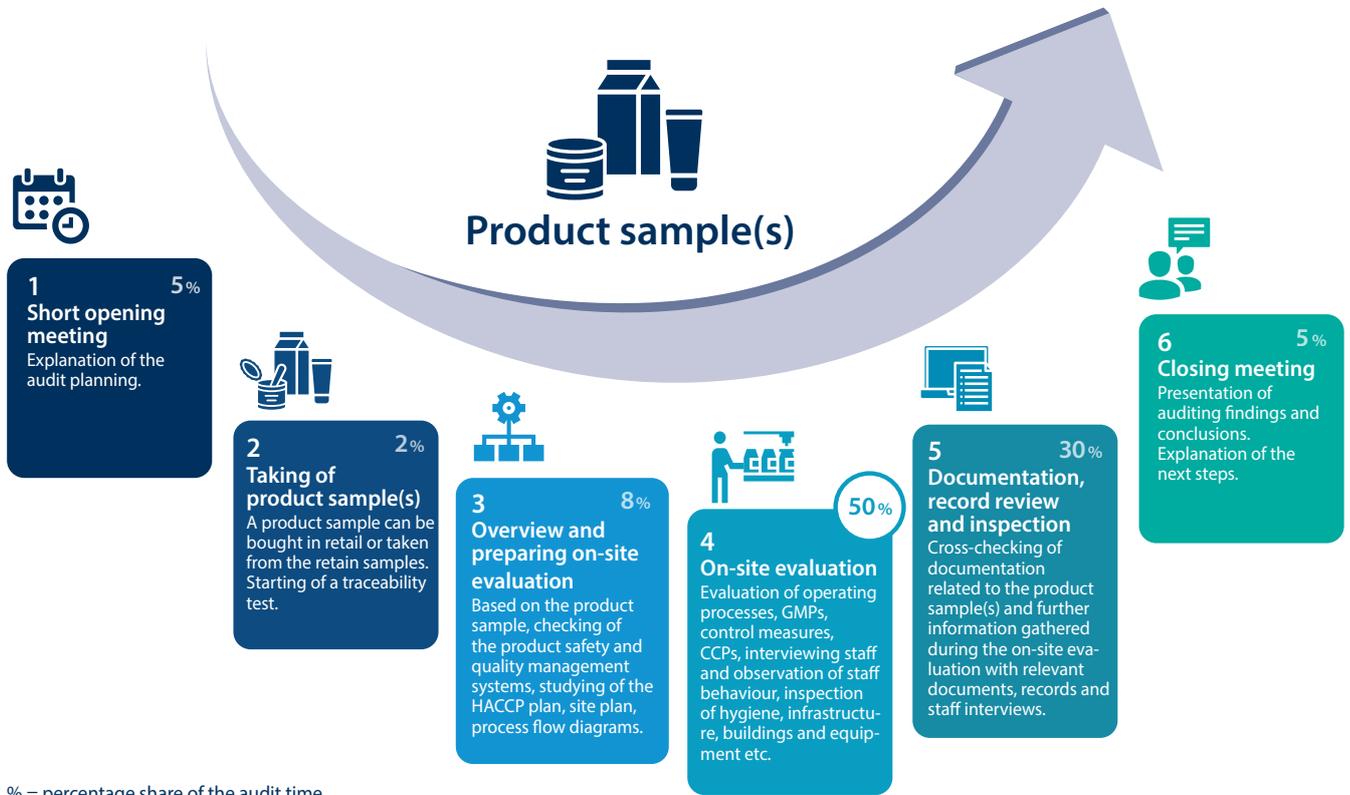
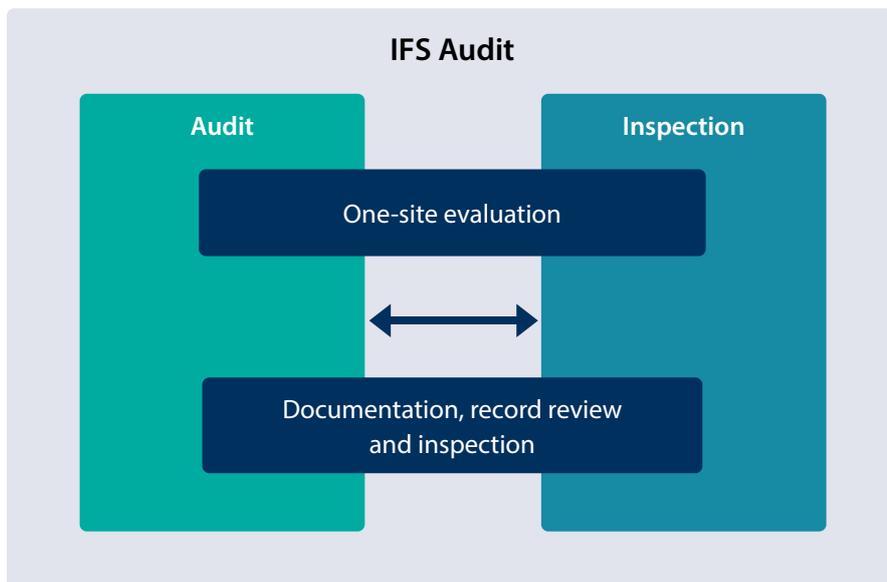


Chart 2: Methods within the IFS Audit



1.2.1 Auditing of supporting management processes

The aim of this technique is to evaluate whether the procedures or systems implemented in the company are effective and able to support the production related processes. During an IFS Audit, the IFS Auditor analyses the real situation (implementation) first and verifies the gathered information via inspection and review of related documents (procedures, work instructions, etc.) as laid down in the company's documentation on product safety and quality management systems.

To check whether a system is working ensures product conformity more efficiently.

Audit techniques can be broken down into the following elements:

- Observation of the installations and processes onsite to gain a first idea of the order and atmosphere
- Audit of procedures/systems/specified requirements
- Audit of risk-based systems
- Interview of employees
- Review of documents and challenging information presented
- Reflection on information gathered during shop floor inspections

1.2.2 Inspection of product characteristics, compliance with customer requirements, persons, facilities, technologies and methodologies

The aim of this technique is to evaluate whether defined product and process characteristics have been comprehensively transferred to the production process and its output – the final product. During the IFS Audit, the IFS Auditor has to gather all necessary information on the parameters in order to cross-check them against relevant process steps, infrastructure and records. Moreover, these techniques are also applied for the evaluation of further defined IFS Requirements, where relevant.

Inspection techniques can be broken down into the following points:

- Inspection and cross-checking of documents and records
- Inspection and cross-checking of records adhered to a specific product
- Inspection of infrastructure facilities, process characteristics, technology, methodology and company personnel
- Confirming gathered information with operative employees
- Observation of employees at work and of (automated) production processes

The above stated techniques are typically used simultaneously to allow an efficient audit process.

1.3 Attributes of the IFS Auditor

IFS Audits are specific to detailed products and technology scopes as laid down in each IFS Standard. The IFS Auditor's scope specific expertise is a crucial basis for the IFS Audit.

Consequently, IFS Auditors have an extensive profile with a high professional qualification in the field they would like to conduct audits in. The technical expertise and auditing experiences provided in the Auditor's CV are checked and approved in line with the IFS Requirements for auditors in addition to the auditor being put through an additional IFS Examination Process.

An elementary prerequisite for an IFS Auditor is that they are able to demonstrate a robust knowledge about the products and technologies they are auditing and therefore can understand the IFS Requirements with the proper risk-based and product/process knowledge.

While in-depth and up-to-date knowledge about the products and processes and technology used to produce those products is vital for conducting an IFS Audit, attention and awareness are also crucial for the confident application of the right auditing techniques to ensure an effective IFS Audit.

Finally, it is the IFS Auditor who shall take responsibility and fulfil their professional due diligence obligations for the evaluation of IFS Requirements within the specific scope of the IFS Audit.

1.3.1 Application of evaluation techniques

The IFS Auditor shall be able to adjust their evaluation techniques during the IFS Audit. They shall be able to apply different techniques according to the collected findings and the evaluation stage.

For example, when the entire documentation system of the company is under evaluation, the main goal is to evaluate if the procedures and production processes defined by the company are suitable to guarantee the fulfilment of legal, customer and IFS Requirements.

Typical questions are:

- How are customer needs and expectations identified? How often are these identified?
- What were the results of the last customer survey?
- Do specific customer requirements for purchased products exist and how are those communicated within the company?
- How is it ensured that customers are informed about product changes?
- Are the HACCP/Risk assessment and quality systems consistent with the products, the relevant regulations as well as with IFS and customer requirements?
- How does senior management ensure that employees are aware of their responsibilities?
- Has a traceability system been defined to enable the identification of product lots and their relation to batches of raw materials, packaging in direct contact with the product, packaging intended or expected to be in direct contact with the product and materials carrying legal and/or relevant safety information?

When the products and/or processes are under inspection, through on-site evaluation and record checking, the main aim is to check if they are safe, legal, authentic and in accordance with customer specifications.

If, during the inspection, clear inconsistencies are detected, KO's or Major non-conformities shall be issued on relevant requirements, even if the inconsistency concerns one product/process characteristic, only.

Attention:

Data collection is part of the IFS Audit aimed at collecting evidence or information on specific process elements to determine compliance to a given auditing criteria.

Data may evolve around people, equipment, environment, control measures or testing methods. The IFS Auditor shall be able to explain why certain specific evidence is requested. All collected data (audit report and personal notes) shall follow a logical approach with regards to the audit trail and the linked findings.

Example 1:

- Is the final product consistent with the technical specification?

If the answer is no, the finding leads to a non-conformity, even if the company has a system and/or a procedure implemented for the development and update of specifications. Further investigation is always required, and the outcome must be documented.

Example 2:

- Are the ingredients, semi-finished and finished products as well as packaging materials, intended or expected to be in direct contact and/or materials carrying legal and/or safety information properly identified during all stages, including work in progress, post treatment and rework?

If the answer is no, the following question on ingredients, semi-finished and finished products as well as packaging materials shall be asked:

- Is the company able to trace the ingredients, semi-finished and finished products as well as packaging materials intended or expected to be in direct contact and/or materials carrying legal and/or safety information and give solid proof about the traceability of specific batches of that specific product?

If they answer both questions with "no", the finding is a non-conformity.

Further hints:

- The declarations of compliance concerning packaging materials or equipment shall be linked to the sampled products and/or equipment evaluated during the on-site evaluation.
- If some pieces of equipment were considered as not in good condition during the on-site evaluation, the evaluation of the maintenance system and relative records should be more thorough for those pieces of equipment.

1.3.2 Dealing with critical situations and audit efficiency

Everybody wants to avoid critical situations and although they may not arise, it is important to be prepared if they do. It may be helpful to step back and pause the IFS Audit in certain circumstances to calm down the situation. Here are some typical critical situations each IFS Auditor shall be prepared for:

- **Every audit causes stress** for company employees, which should be minimised as much as possible, for example by adopting a positive approach to support open conversation. Positive body language and a smile cost nothing and may help a lot!

- **Lack of product and/or technology scopes because the company did not clearly communicate all of them:** IFS Standards clearly state that the senior management of the company shall ensure that the certification body is informed about any changes possibly affecting their ability to conform to the certification requirements. If the IFS Auditor identifies that some product and/or tech scopes are actually implemented by the company but were not addressed in the IFS Audit Scope, they shall contact the responsible certification body for further actions.
- **Delays:** The IFS Standards have specific requirements concerning availability of resources and storage of documentation. Delays may lead to a lack of time to audit all IFS Requirements in due time. This is not acceptable! All requested documents and records must be evaluated during the IFS Audit. Proposals such as the forwarding of documents after the end of the IFS Audit are not accepted. The company shall also be informed and aware that the IFS Audit is considered finished when all questions are answered and when the IFS Auditor has had the chance to check all necessary information, practices and documentation; and not when the originally calculated time is over. In case significantly more time is needed, the auditor shall contact the responsible certification body for agreement on the next steps.
- **Answer questions:** The company director, or more often the quality manager, will accompany the IFS Auditor during the whole IFS Audit. They might try to answer all questions. However, the person responsible for the activity being audited shall always be asked directly. For example, when visiting the raw materials receipt area, the person performing the receipt checks shall be asked rather than their manager or the quality manager. When following the metal detector testing, the operator responsible for the testing shall be questioned. The IFS Auditor shall be able to decide on whom it is necessary to listen to.
- **Non acceptance of a non-conformity (or less frequently deviation) by company management:** Strong evidence of the finding, a clear explanation on the finding, a good connection with the exact IFS Requirements and immediate communication of every finding to the company works well to prevent this from happening. In this way, there will be no surprises during the closing meeting. In case this happens, the IFS Auditor has the chance to refer to the certification body's complaint/appeal procedure.
- **Threats, insults and bribery suggestions:** Such behaviour is clearly not acceptable. In these situations, it is necessary to be rational and act professionally. Identify the problem and take notes of the situation and events that have occurred. Do not make harsh comments but identify the issue and communicate it to your certification body.
- **Tips and hints:** Attention – in line with accreditation rules, providing consultation is not allowed in an IFS Audit. By writing your finding in a clear manner which is directed to the relevant requirement on the checklist, the auditor provides the right tools for the site to address the correction and corrective action effectively.

1.3.3 Effectiveness of the IFS Audit

There are many important factors influencing the effectiveness of the IFS Audit, such as:

- The IFS Auditor is aware that they are conducting a **product and process** IFS Audit.
- The IFS Auditor determines the audit process and maintains an overview of the remaining time and the outstanding points to look at throughout the audit.
- The IFS Auditor chooses the right time and person to ask questions. These questions shall be formulated appropriately and respectfully so the company staff can understand. An atmosphere of hierarchy should be avoided. Facts are recorded neutrally, questioned/ challenged professionally and evaluated appropriately.
- The IFS Auditor should spend as much time as possible listening – the IFS Auditor's share of speaking should be less than that of company staff.

Moreover, be aware of the following to be able to perform the IFS Audit efficiently:

- **Lead the audit.** There is limited time dedicated for the audit and all areas/all requirements need to be audited within this timeframe. Relevant priorities need to be set by dividing the time between the areas of audit, documentation and the on-site part, auditing and inspection and the individual departments, which is in the responsibility of the IFS Auditor. Leading the audit means that the IFS Auditor manages the time, uses their own sampling approach, follows the audit trail and manages the situation when a company lets them wait for documents or records. The Auditor needs to be able to stick to the schedule but also remain sufficiently flexible if there are sound reasons for any changes. The duties include evaluating the situation at hand and making decisions with respect to this specific situation.
- **Rather than going through the checklist** and spending too much time on the documentation review, as much time as possible shall be dedicated to the practical audit as part of the on-site evaluation. The minimum audit time allocated to the on-site evaluation is set in the relevant IFS Standard but can be extended whenever considered necessary based on the complexity of the company. This time shall be used to look for details to enable a comprehensive audit of all relevant requirements. Observe the operators, working areas, equipment and spend enough time talking to employees of all relevant functions.
- **Proper selection of questions** during the interview and reconfirmation with the management and the employees shall be made. Never start an interview with direct or closed questions but with open questions. Instead of “Are you checking the metal detector?” or “How often do you check the metal detector?”, the IFS Auditor shall start with an open question and see how the interview develops. If needed, further clarification shall be requested and, only if necessary, a specific question shall be asked at the end in order to close the topic. For metal detection, the question to the operator might be “What does your work position entail?”. In case the answer does not lead to the topic of detector checks, a more focused question like “Do you do any checks?” shall follow. Never use questions suggesting the solution as the interviewed person may want to please the IFS Auditor with the answer. Multiple questions at the same time shall be avoided as this might generate stress, possibly causing the interviewed person to lose concentration.
- It might happen that the IFS Auditor repeatedly needs to ask the same question to get a comprehensive understanding about compliance. It might be necessary to listen to the manager’s version as well as the operator’s version, and sometimes even the version of several operators’ needs to be heard. It is often good to verify the findings and see if consistent information is being delivered.

Finally, the IFS Auditor is required to:

- Stay focused for the whole audit time
- Remain unbiased, even if they have audited the company before,
- Consider every audit a new audit, as if the auditors has come for the first time
- Connect the relevant dots and be sensitive to contradictions
- Adapt to changing situations
- Take notes on the observed situation, documented information and evidence

In addition to the aforementioned points, the following soft skills are very important for IFS Auditors:

- Trustworthiness: a consistent display of honesty and integrity
- Time management: the ability to completely evaluate each requirement in due time, also when facing critical situations
- Empathy: skill of understanding other people's perspective and diplomacy
- Communication: skill of listening and sending clear and well-tuned messages, taking into account cultural variations, which may include different considerations of authority and hierarchy
- Adaptability: skill of adjusting to changing situations and overcoming obstacles
- Self-confidence: a strong and positive sense of self worth
- Conflict management: the ability to de-escalate disagreement

Note: More detailed guidance on soft skills can be found in the "Guidance on how to fill in the IFS Witness audit report".

1.3.4 IFS specific features

In addition to all the above features, IFS Auditors must be aware of the following conditions:

- IFS Management GmbH is certified to ISO/IEC 27001:2022, therefore a specific part of the Annex 1 of the Framework Agreement is related to the IFS Auditor
- Data privacy protection.
- As described in Annex 4 (Integrity Program) of the Framework Agreement, IFS Management GmbH carries out a number of different Integrity Program measures to assure the quality of the IFS Audit and to provide trust in the brand. The above-mentioned measures include Integrity on-site Checks, Integrity Witness Audits and Integrity Certification Body (CB) Office Audits. Activities of the IFS Integrity Program may lead to breaches and sanctions, also for IFS Auditors.
- IFS Auditors (non-exclusive Auditors) or (in general) the Certification Body (for exclusive Auditors) need to take care of maintaining their own IFS Auditor Approval which includes:
 - Annual minimum number of audits performed according to the IFS Standards rules
 - Participation every two (2) years in a calibration training organised by IFS.
 - Annual IFS in-house training by the responsible Certification Body
 - Audit performance of every auditor by an on-site witness audit at least once every two (2) years



2

BEFORE THE IFS AUDIT

PART 2: Before the IFS Audit

2.1 Basic considerations

IFS Auditors must be aware of and ensure compliance with the following IFS rules, among others:

- Their IFS qualification for product and technology scopes must comply with the company's product and technology scopes, depending on the requirements in the Standard.
- Language requirements need to be fulfilled.

Impartiality:

- More than three (3) consecutive audits of the same production site are not allowed, in order to ensure impartiality of the IFS Auditor.
- The certification body has to ensure that IFS Auditors act impartially (e.g. not acting against IFS rules, or having acted as a consultant or had involvement with or acted on behalf of the companies being assessed during the previous two (2) years).

2.2 Audit preparation

The objective of audit preparation is to gather all information which may have an impact on the execution of the IFS Audit. Mandatory preparation time is required by the IFS Standards for the IFS Auditor and this needs to be documented.

For better preparation, a minimum of the following information shall be examined in advance:

- Previous audit report and action plan as the IFS Auditor will need to check if all corrective actions are implemented. **If the former audit was cancelled, in case of deviation(s) and/or non-conformities scored in the report, it shall be reviewed by the auditor before the next audit, together with the last certification audit report.**
- Available information from the company's website. This may help in understanding the company's products, processes and customers as well as if there are other sister companies or outsourced processes, etc. If the website presents the full range of products made by the company, this can also help in the product sampling strategy.
- Audit scope defined by the certification body: The Auditor shall check and ensure that they have all necessary information relating to the list of all products and related processes (also if any seasonal processes occur) – including decentralised structures, outsourced processes and exclusions, if any.
- Audit details (e.g. whether the IFS Audit is performed on an unannounced or announced basis).
- Latest changes in the current legal or regulatory requirements of the applicable production and destination countries/regions the production site is dealing with. This is particularly important, for example, for legal requirements on quantity/weight control of the finished products, labelling and allergens (in other countries outside of Europe).
- Information about the last IFS Food Safety Check, if applicable.
- If any, product recall(s) and/or withdrawal(s) internally or by official order concerning product safety & product fraud reasons or any visit from health authorities which resulted in notifications and/or penalties issued by authorities, if available.

- Whenever possible, the different recall portals shall be checked for any information related to the company and/or type(s) of manufactured products, e.g. European Safety Gate, RASFF, RFR, OECD global recall portal, etc.
- If possible, check and be aware of risks specific to raw materials and food fraud aspects related to the products made on site. The IFS Trend Risk Monitor (in the IFS Auditor Login area of the IFS Database) could be a good source for further information here.
- Other company crisis (e.g. fire, blackmail, shutdown etc.), if applicable.
- It might be helpful to ask the company to send documents before the audit, for review.
- Self-preparation:
 - Ensure the full address is correct
 - Evaluate business trip options: the production site must be reached and left in due time in order to comply with the calculated audit duration.

Note: In case of an unannounced audit, the audit should ideally be planned to start in the morning to maximise the time spent for the on-site evaluation on the first day.

- Detectable pencil
- Notebook/material for documentation of notes
- Document template to be signed **by the auditor, any observer and the audited company, at latest on the last day of the audit.**
- Flashlight, if possible, according to the site rules
- (Recommended) a calibrated thermometer or use of the company's thermometer, if possible, according to the site rules
- (Recommended) You may also purchase a sample of the product for the traceability exercise (see chapter 3.2).
- Remember the compulsory fields in the IFS Report and the process in case you identify a non-conformity during the audit.

Furthermore, the IFS Auditor shall take any relevant and applicable IFS Rules (e.g. from the IFS Doctrine) related to the audit into account, including outsourcing, trade information and/or product exclusions. Remember that the normative documents are both the IFS Standard and the IFS Doctrine.

Some certification bodies send pre-questionnaires to the companies and ask companies to present other relevant documents upfront which are necessary to be reviewed for a good preparation.

The IFS Auditor needs to consider that all information collected during the audit preparation stage can only be used as a basis to organise the on-site evaluation. All information collected in advance must be verified during the calculated audit time.

A comprehensive IFS Audit time schedule shall be developed, considering all information gathered and the agreed audit time. The developed time schedule shall be provided to the site well in advance of the planned IFS Audit Day(s) or at the beginning of the audit in case it is unannounced. This enables an effective audit and supports the IFS Auditor's time management, as the site is able to prepare and allocate staff to the planning before the audit starts. Nevertheless, the audit time schedule shall allow sufficient flexibility to react to changing situations.

The audit time schedule shall contain at least:

- Name(s) of IFS Auditor(s) or other attendees and their roles (e.g. witness auditor),
- Type of audit (announced, unannounced, initial, follow-up, recertification, extension)
- Audit scope including description of product and technology scopes, company information and the indication of exclusions and outsourced processes, if applicable. If your certification body has agreed on product exclusions, the questionnaire on exclusions (if available for the IFS Standard) shall be part of and be reflected in the time schedule.

- It shall reflect the start and finish time and the correct number of hours/days which were defined by the calculation tool if available for the audit duration.
- It shall reflect the planned time for the on-site evaluation, as IFS Standards define a minimum time for this step.
- Minimum audit time is defined in the relevant standard. One audit day is equivalent to eight (8) hours and shall never exceed ten (10) hours. Breaks do not count as audit time; so be sure that the total numbers of audit hours, excluding breaks, correspond to the time calculated and defined.
- Sequence of all topics/chapters of the IFS Standard and parts of the company, production areas and scope, time allocated and reserved for (specifically for the audited site) the different parts of the audit activity, which shows that a relevant part of the time is available for the on-site evaluation.
- In case the company has off-site storage areas under their own supervision, appropriate time for a visit and transfer has to be allocated.
- Allocate enough time to review the action plan from the previous audit, as this step may take time according to the number of identified deviations and/or non-conformities.
- Depending on the type of production site, (see definition IFS Standards) it might need to include the audit of a decentralised structure and/or centrally managed functions. The time schedule shall reflect that.
- In the case of combined audit with another standard or norm, it shall clearly specify which part of each standard/norm will be audited at which moment.
- In the case that an audit team is used, it shall be noted which IFS Auditor carries out which part of the audit, keeping the IFS Rules in mind. The additional audit time needed for an audit performed with a team needs to be allocated.
- If the audit is announced, the time schedule shall be sent in advance of the audit, to allow the company to organise themselves and ensure the availability of relevant personnel on the days of the audit. Usually, a deadline is defined by the certification body.
- If the audit is unannounced, the time schedule shall not be sent in advance: it shall be shared during the opening meeting and might be modified and adapted, if necessary (for example to ensure availability of relevant personnel or production lines running during the audit).
- In case of an IFS Split Audit (only applicable for certain IFS Standards) performing part of the audit with ICT (Information and Communication Technologies), the time schedule shall clearly indicate which IFS Requirements will be assessed remotely
- **In general, the audit shall preferably be carried out in the language of the production site. Additional information can be found in the normative documents.**

The general audit elements are:

1. Opening meeting
2. The evaluation of the status of the existing product safety and quality system achieved by checking documentation (HACCP, site plans, etc.)
3. On-site evaluation, operating process evaluation, observation and interviewing of the personnel, inspection of infrastructure, buildings, equipment and staff behaviour
4. The cross-checking, inspection and re-confirmation of gathered information during the on-site evaluation with relevant documents, records and staff and the auditing of the remaining documentation and management system elements
5. The final preparation of conclusions drawn from the audit
6. Closing meeting



3

DURING THE IFS AUDIT

PART 3: During the IFS Audit

3.1 Opening meeting

One of the objectives of the opening meeting is to introduce the different audit attendees to the company and personnel, etc. and their role, in order to avoid misunderstandings and lost time during the audit.

The opening meeting shall also ensure that all planned audit activities can be performed in due time by reviewing the audit time schedule.

The following points will be discussed during the opening meeting:

- The IFS Auditor introduces themselves and their role (including further certification body personnel such as co-auditors, translators, technical experts and witness auditors, trainees, AIP or other certification body personnel, if applicable)
- Let the representatives of the company briefly introduce themselves
- Invite the company to give a brief overview, especially in case the IFS Auditor is completely new to the site.
- Confirm confidentiality and data security
- Check and confirm the audit scope/scope of the certificate including the product and technology scopes, seasonal processes, outsourced processes, exclusions, etc. In case differences are identified between the audit scope defined by the certification body and the current one, a technical IFS representative from the certification body has to be contacted. Pay attention to the consistency with the previous audit and that the company's product/technology scopes match with the IFS Auditor's/Audit Team's Product/Technology Scopes, if applicable. If the IFS Auditor/Audit Team does not cover the company's product/technology scopes of the IFS Audit, immediate action must be taken.
- Ask if major incidents, such as recalls, authority notifications or other major events, etc. have occurred since the last audit. These should have been previously communicated to the certification body but it's worth double checking.
- Check and confirm the total number of employees (including part time workers, shift workers, temporary staff, administrative people, etc.), considering the total maximum number of employees over a year.
- Get a confirmation of the spoken language of the employees, to ensure you'll be able to perform a proper audit and interviews (and that you're qualified in this working language).
- Check and confirm the audit duration, taking into consideration that a variation of the product/technology scopes and number of people could affect the audit duration.
- If the audit duration needs to be longer than indicated in the audit time schedule, immediate action must be taken.

Note: When starting an IFS audit, the auditor shall go to the production areas as soon as possible (typically 30 minutes after arrival) to start the on-site evaluation.

- Ask about actual production times, shifts, breaks, change situations, receiving, production and packaging schedules in order to be sure that all processes are running during the on-site evaluation. If the audit time schedule does not fit with the production/ packaging schedules, it can be rearranged within the calculated audit time; if it is not possible, the certification body has to be contacted to get further instructions, e.g., to add audit time, to add an additional IFS Auditor or to rearrange the audit including the consideration of an extension audit. Keep in mind that during the audit, all products (group of products) and production processes have to be assessed while running.

- Agree on the audit schedule including breaks, any progress meetings and the availability of senior management, relevant process managers or their deputies during the IFS Audit.
- Collect or verify all data requested for the mandatory information to be provided in the company profile of the audit report.
- Explain the IFS Audit methodology and clarify the sampling process.
- Explain that the auditor is looking for compliance with the standard requirements rather than finding as many issues as possible. Any potential deviations observed or non-conformity might just need further explanations, which could be a different approach that may still be compliant.
- Explain the meaning of the IFS Scoring System and the consequences in case any non-conformity (Major or KO scored with D) is issued.
- Explain that even in case of a non-conformity (Major or a KO scored with D), the IFS Auditor is required to complete the audit and to assess the remaining IFS Requirements.
- Clarify that a summary of the progress, status and any findings will be communicated at the end of each day.
- Confirm the time of the closing meeting.
- Clarify when the last unannounced audit of a GFSI recognised standard in an equivalent scope has taken place.
- Inform about the IFS Integrity Program, including possible IFS Integrity On-site Checks.
- Ask if any representatives of the company have questions or requests for clarification.

Relevant considerations:

- At least one member of the senior management should attend the opening meeting. If the senior manager is not available on the days of the audit, a nominated deputy shall attend.
- Time management is very important, as the evaluation should start as soon as possible. The opening meeting should be kept short, as it is expected that the IFS Auditor(s) will go on-site (to the production floor) as soon as possible. In advance, the IFS Auditor should see the site plan, HACCP plan, organisational chart and the index of the Safety and Quality Management System.

3.2 Product Sampling

IFS Auditors are required to take several product samples for the traceability exercise and for the overall evidence-based audit. The full vertical audit on the basis of (a) product sample(s) provides a very good audit trail at the same time, as it is always based on:

- Risk based chosen product sample(s) which take into consideration the kind of products as well as the number of different products.
- The sampled product(s) production flow/production line(s).
- “Other items”, i.e., samples gathered during the on-site evaluation (devices, agents, employees, baits, etc.).

The aim is to make a representative selection of all products and processes included in the certification scope, in order to gain maximum information about the production site and its products. Within the IFS Audit, upstream and downstream traceability is a process of deep analysis by using the traceability dimensions. All input into the production process is analysed regarding safety and quality validity and the accuracy of the measurements.

In addition, the process is analysed with respect to the sites' conditions, environment and the production control methods. The IFS Auditor's experience is highly demanded at this point. The IFS Auditor shall always select their samples. Samples especially prepared by the company for the audit should be ignored. Mathematical or statistical approaches cannot be used as a basis; the number of samples is too small for this.

Depending on the complexity of the final chosen products, at least one of the chosen products must be used to perform the traceability exercise, which includes the mass balance of the final product and its raw material(s) as well as the distribution list and associated documents (e.g., production records, specifications, training records from people involved, lab reports etc.).

- Samples selected carelessly can compromise the audit result.
- Due to the limited time on-site, the selection must be as efficient/systematic as possible in order to be able to check as many aspects as possible in the time available.
- It is important that the traceability test begins immediately after the sample is selected. If not, a new sample shall be taken. Sampling and control have to be completed on the same day.
- When information is requested, communication is very important. The company must be made aware of when the specified information is to be delivered by and how it is to be prepared. If necessary, it can be helpful for the IFS Auditor to create their own investigation form/sheet with detailed specifications and to use these during the audit.

In general, two or three different product samples for traceability shall be taken, but it may vary in relation to the number of different product groups, complexity of the product and different processes/lines. In case it is not possible to cover all different processes of the audited site with the samples chosen, further samples shall be taken and assessed.

If possible, the IFS Auditor should buy the sample (e.g., in a retail store, online shop, etc.) in advance of the audit for the traceability exercise.

If this is not possible, the batches should be chosen from the list of orders/delivery notes, by selecting them from the sample rooms or by choosing a particular production day/week during the opening meeting of the audit.

There are a few basic things to consider when choosing a product sample:

- If the selection from the retained sample is made on site, the production of the sample should have taken place far enough in the past that the product has already left the factory. In this way, the production documents including traceability are often already filed and the company has to collect them from their system. An orientation could be between at least two (2) months but not more than eight (8) months depending on the kind of product.
- In this way, it could be avoided that documents and records have already been archived and are no longer on-site.
- It is quite possible that no retained samples are available, in which case the selection must be made using production lists or delivery notes.
- The sample should reflect the complexity of the production and, if possible, also contain semi-finished products and/or rework produced by the company itself.
- Depending on the complexity of the product and the available audit time on site, two or more samples should be selected.
- The sample label should also contain claims (origin, free of XYZ, etc.), if possible.

The exact product(s) sampled (including batches) should preferably be communicated at the end of the opening meeting. Following the announcement of the selected sample, the company has to start collecting all documents and records, which are necessary to comprehensively audit the conformity of the product to the technical specifications, customer requirements and the audit criteria of the standard (see Annex 2 and 3 for more information about the traceability exercise). The time needed to collect all relevant traceability information has to be documented by the IFS Auditor, according to the defined IFS Standard Requirement.

Based on the label(s) of the sampled product(s), the following points should be particularly emphasised:

- If the list of ingredients is consistent with the ingredients in the specifications and in the product recipe
- Quantity/mass balance (it should also be noted that the quantity finished/stored may differ from the quantity of the starting material)
- If the claimed quantities of certain ingredients are correct, e.g., QUID (Quantitative Ingredient Declaration)
- If claims are legal and backed up by the company's documentation
- Furthermore, the following aspects regarding the sample should be checked comprehensively:
 - Customer agreement, e.g., recipe, technological aspects, approved production site, required analysis, etc.
 - Delivered to which customer/distributor
 - Supplier contracts/ agreements (also including entries in a customer portal) or the raw materials
 - Proof of supplier approval, if necessary, also certificates (also applies to service providers)
 - Supplier evaluation (also concerns service providers)
 - Label of finished products
 - Recipes of finished and semi-finished products entering production and, if necessary, rework
- Laboratory analyses to verify the information in the specification/contract of the sample (also applies to the Best Before Date)
- Batch records for the production of the sample including possible semi-finished products, rework, packaging material, etc.
- Cleaning and disinfection records of the week of production
- Cooling proofs for the week of manufacture or for a storage period, if applicable
- Hazard analysis including flow diagrams
- All additional documents that have arisen during the production such as: HACCP documents (temperature protocols for storage and heating, residual oxygen measurement, metal detector control, leakage test, weight test, loading documents, goods receipt protocols, etc.)
- Maintenance plan/proof of the equipment used for production for a time window to be defined
- Listing of the test equipment used and their verification of monitoring/calibration
- Delivery notes of the raw materials including their documents for inspection of incoming goods
- Specification and, if applicable, declarations of compliance for the raw/packaging materials
- etc.

If the sampled product does not comply with the customer specification and/or the relevant legal requirements and the company cannot demonstrate having informed all the involved parties in order to fix the issue, the finding will directly lead to a non-conformity.

Relevant considerations:

In many situations, the IFS Auditor will need to extend the sampling range for the audit trail e.g. product(s) selected for the traceability exercise plus typically also for the product(s) seen in production during the on-site evaluation. An example may be the product development, as the check of any newly developed or modified product might not be in connection with the chosen sample from the audit trail and the traceability exercise.

The number of other random samples can only be planned in a very theoretical way. The planning must be adapted to the situation on-site at any time. Experience shows that several samples should be selected in order to be able to audit different specific situations accordingly without losing audit time.

Note: Useful information on this topic is given in latest versions of ISO 10576-1, ISO 2859-10, ISO 3951-1 and ISO22514-1.

Nevertheless, the audit trail shall be followed, where possible to obtain the complete picture. Sufficient time must be calculated by the IFS Auditor for the evaluation of all sample related records.

3.3 Evaluation of the Safety and Quality Management System (documentation review)

The objective of the Safety and Quality Management System evaluation is to verify if the system elaborated by the company is consistent with their specific products and processes as well as the IFS Requirements.

In order to gain appropriate understanding of the audited site's compliance with the relevant IFS Standard, it is essential for the IFS Auditor to start by familiarising themselves with the process flow diagram, along with the HACCP/Risk assessment or selected quality management documentation.

This will provide the IFS Auditor with a good overview of the audited site's process elements, adequacy of controls and associated risks.

The on-site evaluation will allow the IFS Auditor to conduct detailed verifications and ultimately draw conclusions on compliance with customer specifications, legal requirements and IFS Standard Requirements.

3.3.1 Evaluation of the senior management commitment including product safety culture

One of the fundamental features of the whole IFS Audit is the active evaluation of the actions implemented by the senior management in order to demonstrate the company's commitment including elements of product safety culture.

During the course of the evaluation, the commitment of the senior management regarding product safety culture is challenged at several stages. If the senior manager is not available on the days of the audit, a nominated deputy shall attend.

The senior management shall be able to present:

- The corporate policy with specific reference to:
 - The short-term and long-term objectives and the actions implemented for their achievement
 - The fixed deadlines and the review process
 - The management of unsuccessful objectives
- The methods implemented to make all involved internal and external personnel aware of their responsibilities and duties.
- In relation to the applicable IFS Standards, the implemented methods in order to communicate, share and evaluate the product safety culture.

Within the IFS Audit, the continuous combination of documentation review and on-site evaluation allows the IFS Auditor to conduct detailed inspection and verification activities and ultimately draw conclusions on compliance with customer specifications, legal requirements and IFS Standard Requirements.

To be efficient during the audit, the senior management should be evaluated towards the end of the audit in order to have a sufficient number of samples, questions and observations collected during the audit which shall be discussed and challenged with the senior management.

The judgement of the KO requirement concerning senior management commitment is usually evaluated at the end of the audit. At this stage the IFS Auditor presents any findings related to deficient staff awareness and/ or issues concerning deficient resources in regard to infrastructure and equipment found during the on-site evaluation. Interviewing senior management at the end of the audit has the benefit of presenting all those findings within the right context.

3.3.2 Minimum list of documents to be viewed prior to the on-site evaluation

A company should be informed by the certification body that the specific documents, as listed below in the blue box, are to be made available for the IFS Auditor, at latest during the opening meeting.

On the one hand, this should allow enough time for the collection of sufficient information, while on the other hand the auditor shall be allowed to proceed to the on-site evaluation as soon as possible.

Hence, the IFS Auditor can quickly gain a clear understanding of the company's production processes. In case an IFS Auditor is completely new to a site, it is necessary for them to quickly familiarise themselves with important key information about the company. The prepared documents (e.g. flow chart, CCP overview and plant layout) can be taken by the IFS Auditor to the on-site evaluation for efficient cross-check.

This being said, receiving these documents before or during the opening meeting does call for their immediate evaluation, as this will be carried out in depth during the course of the audit.

Especially for the unannounced and split audit, the special time restraints have to be fulfilled. The objective of receiving these documents is not their immediate evaluation, as this will be carried out in depth during the record cross-check, but to proceed directly to the on-site evaluation and to enter critical areas/the production/packaging/storage facilities as quickly as possible, especially in the case of an unannounced audit.

3.4 On-site evaluation

The objectives of the on-site evaluation are:

- Operative process evaluation and execution of a comprehensive on-site inspection of buildings, facilities, equipment, processes and staff behaviour.
- Collection of thorough information and input for the company's process and procedure review and cross-check which includes the sampling of further information for the next step of the evaluation.

The on-site evaluation generally follows the product flow, always respecting the hygiene and safety rules of the site, to ensure that all the products and processes subject to the IFS Certification are going to be evaluated comprehensively.

All inside and outside areas of the production site need to have been entered and inspected. The IFS Auditor should follow a clear audit path. Even though the path through the company might be presented through the product and process flow, it has to be ensured that the IFS Auditor takes the lead regarding the speed and depth of the inspection along the whole product flow and production lines. During the on-site evaluation, special focus shall be given to areas being identified as critical. It might be necessary to later return to an area that has already been visited for clarification, depending on the trail and observations made.

Attention:

Consideration needs to be given where specific company rules need to be followed. For example: in meat processing plants, the IFS Auditor may need to follow the division of the company by zones, starting in the clean zone, followed by the "clean" part of slaughter and finishing in the "dirty" part of slaughter.

During the on-site evaluation, it is recommended that responsible managers of the concerned processes and departments shall attend while their departments are under evaluation. If the department manager is not available on the days of the audit, a nominated deputy shall attend.

In addition, during the on-site evaluation, the IFS Auditor shall collect information about the identification of the product during the different production steps. The outcome of the processes will be recorded and will be cross-checked with the internal/external technical specifications, the HACCP/Risk assessment and the quality management documentation.

All the information above is gathered through detailed the evaluation of all on-site production areas, production lines and production processes, which includes interviews and observation of the working personnel and the collection of information on key process parameters, like monitoring of defined critical control points (CCPs) and control measures.

The on-site evaluation should preferably be split over the audit days. Focus should also be given to different production stages as well as product and shift changeovers. If possible, cleaning activities and the release of equipment to production shall be observed. The relevant IFS Standard indicates how much of the total audit duration shall be allocated to the on-site evaluation.

Attention:

If applicable, the IFS Auditor must evaluate the following critical aspects:

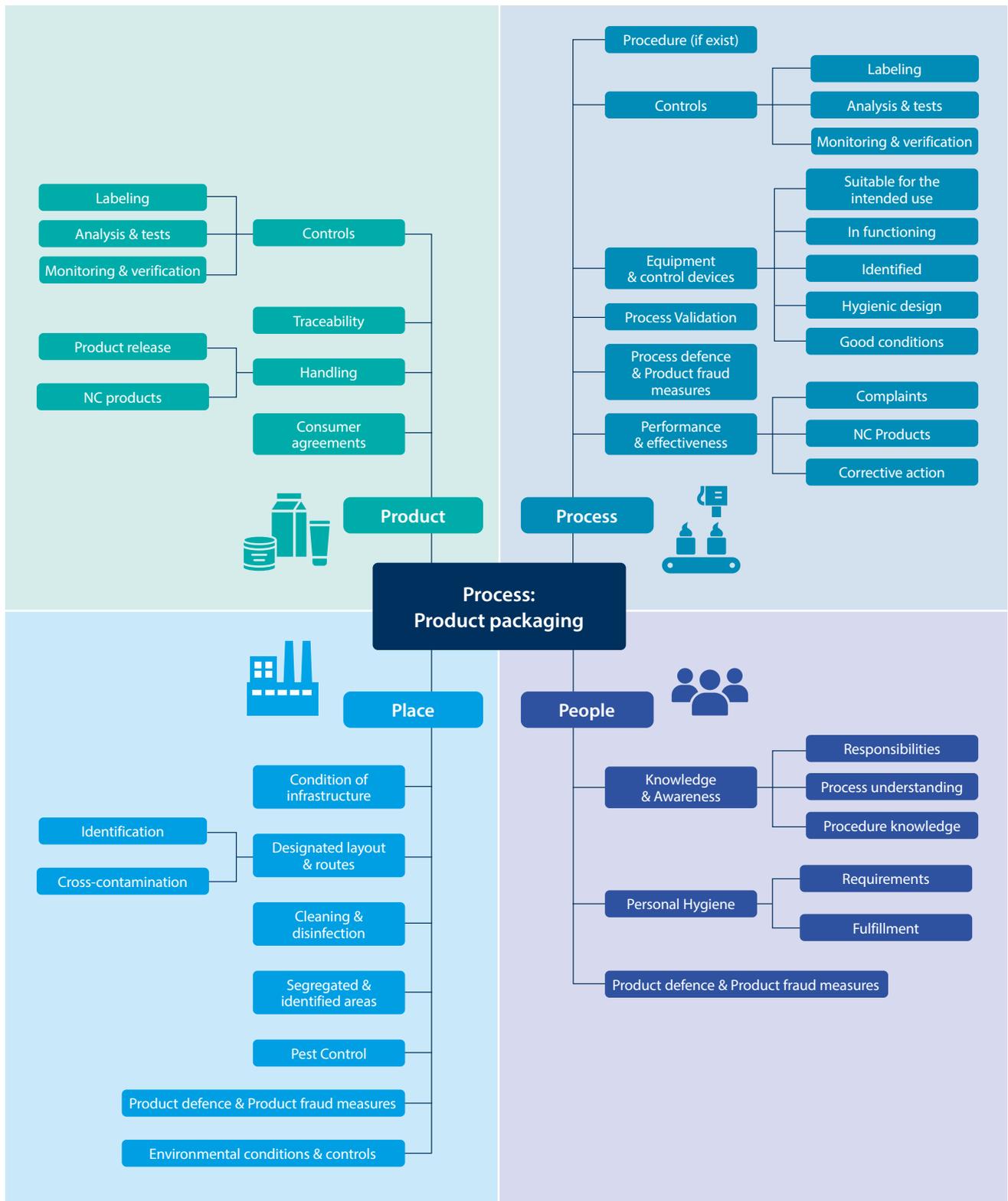
- Product changeovers (production of a product with different characteristics from the previous one)
- Packaging changeovers
- Shift changeovers
- Cleaning and disinfection operations
- Pre-operative inspections
- Post-maintenance inspections
- Special activities during night shifts (if they are not carried out during the day)

3.4.1 Operating process evaluation and execution of a comprehensive on-site evaluation of buildings, facilities, equipment and staff behaviour

Whilst observing and following the running production lines, the IFS Auditor shall collect information on key process parameters, such as critical control points (CCPs) and control measures as well as their monitoring in order to cross-check them with the HACCP plan information. They shall also observe and interview employees, inspect product and technology characteristics.

While inspecting the implemented product safety and quality and risk management system in practice, the IFS Auditor shall also review the recipes used during the manufacturing process, observe raw materials and finished product handling as well as the processes connected to the processing areas. One main objective for the on-site part is also taking further samples for cross-checking. When entering each area of the production site, the IFS Auditor shall take the process and product inspection approach into consideration, which can be grouped into four different sections: process, product, personnel and place.

Chart 3:
Examples of common topics to look at for the process of product packaging





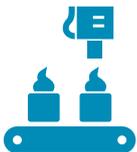
Product

- Are products handled according to defined conditions?
- Are all products identified?
- Is a contamination risk observed?
- If applicable, do exclusions have a negative influence on the products in scope?
- Are non-conforming products stored/marked according to defined conditions?
- Is the status of products identified?
- Are the on-site controls related to products available and executed according to the defined methodology?
- Are there unsafe conditions in terms of product defence/product fraud?



Place

- **Condition of infrastructure**
 - Are ceilings, windows, walls, floor, lights, hygiene devices in a good/acceptable condition?
 - Is the infrastructure in an appropriate condition?
 - Is a physical or cross-contamination risk from infrastructure observed?
- **Layout and routes**
 - Does it fit with the process flow described in the maps?
 - Are products/areas specifically marked due to certain risks (e.g. non-conforming area/allergens area)?
 - Is a cross-contamination risk observed?
 - Is the risk of cross-contamination minimised through effective measures (e.g. hygienic design, layout, others)?
 - Are products stored according to defined parameters?
 - Pest control: are the devices identified in good condition, and according to legal considerations? Are pests and their traces absent?
- **GMP**
 - Are hygiene tools and chemicals marked and stored under defined conditions?
 - Is waste managed in defined conditions?
 - Is the area clean and organised?
 - Are there unsafe conditions in terms of product defence/product fraud?
 - Are used storage areas and/or lorries and/or external areas in good condition, checked and used according to defined conditions?



Process

- Is the equipment related to products and personnel in proper condition?
- Is a chemical, physical or cross-contamination risk from equipment observed?
- Are the on-site controls related to processes (other control measures/CCP) available and executed according to the defined methodology? Are storage conditions, duration and availability of records appropriate?
- Are the control/monitoring devices in operation and identified?
- Are there unsafe conditions in terms of product defence/product fraud?



Personnel

- Are the personnel aware of their tasks?
- Are the personnel aware of product risks (safety, quality, etc.)?
- Do the personnel execute their activities according to defined procedures/instructions?
- Do the personnel follow the hygiene code (personal hygiene, routes, clothes, etc.)?

3.4.2 Interview, (re)confirmation and observation

Evaluation of IFS Requirements includes different techniques that need to be applied alternatively in order to gain the necessary evidence.

Investigation through interviews is a fundamental method to:

- Gather information about the application of procedures in regard to products/processes
- Evaluate the staff awareness and effectiveness of training/instruction measures
- Gather information about the commitment of senior management including aspects of product safety culture.

REMINDER

When asking questions, make sure to:

- Address the question to the right person in charge of the specific process/control to be evaluated
- Include internal and supervisors of external staff from all involved departments (production, warehouses, drivers, laboratories, maintenance, cleaning, etc.)
- Include staff with different levels of responsibility and adapt the questions in relation to the expected expertise
- Detect any cultural/language barrier and make an effort to overcome obstacles and misunderstandings
- Balance open/closed (for (re)confirmation) questions with, when necessary, repeating and challenging questions
- Summarise the outcome and highlight if any finding is detected
- Ask open questions and listen carefully

Some examples of questions are:

- Could you please explain your work, the related checks and records?
- Could you please demonstrate your work?
- Please explain how you perform the necessary checks and where/how do you record them?
- Please explain to me, how you know what you have to do?
- What are you doing in case process parameters extend (critical) limits?
- What are you doing in case of detection of non-conformity?
- Now imagine you are coming back after a medical leave of two (2) months, where do you find the information?

The IFS Auditor will also act as a silent observer. They will take the time to step back and just watch and observe the company's processes and the employee's activities. The IFS Auditor needs to be clear about what they want to observe. A reconfirmation of the observations with the floor staff might be a consequence of the observation activities.

For example, the IFS Auditor summarises: “You explained/I observed the following xxxxxxxx; is it correct?” In case the confirmed and summarised explanation or observation does not comply with the procedure/technical specification, the IFS Auditor will state this and conduct further investigations to find out the real situation.

3.5 Documentation and record review and inspection (cross-checking of documents and records)

The objective of this evaluation stage is to:

- Cross-check relevant documentation to evaluate whether procedures and records are consistent with the processes observed during the on-site evaluation.
- Cross-check relevant documentation to confirm whether they comply with customer requirements, such as recipes, origin of raw materials, defined analyses, declarations, etc.
- Cross-check other samples taken during the on-site evaluation.
- Evaluate further requirements regarding pest control, product fraud, internal audits, etc.
- Verify whether the findings obtained during the on-site evaluation are due to circumstantial situations or if there is a severe issue caused by a lack of definition or management.
- Collect and verify all data requested by the company profile of the IFS Report.
- Collect and verify all data requested by the compulsory fields of the IFS Report.
- Check corrective actions from the previous audit to ensure effective implementation and continuous improvement.

The **procedure** implementation should be checked during the entire audit, however, at the end of the on-site evaluation, the IFS Auditor has the possibility to verify the information gathered during the on-site evaluation stage with the company’s written procedures, to determine whether the processes are known by the relevant personnel and are applied consistently.

In particular, the conformity and/or contradictions with the HACCP/Risk assessment and quality systems must be identified. During the audit, the IFS Auditor checks further important documents for plausibility and implementation. These documents may include complaints, agreements/contracts, audit/inspection reports from other organisations, internal audit reports, etc.

One of the crucial points during the cross-check of documents and records is the evaluation of the traceability test including the results of the mass balance.

After a set time (either by the customer, the company, the Standard or legal requirements - whatever is the shortest time), the company must be ready for the evaluation of the documents and records, which prove the conformity to IFS and if available, legal requirements, as well as to customer requirements.

Additionally, the IFS Auditor needs to physically check raw materials, related processes and storage during the on-site evaluation.

If the sampled products do not comply with the customer specifications and/or with applicable legal requirements, the finding leads to a non-conformity.

Relevant considerations

- In some situations, there is the need to return to a specific working place a second time. Be prepared and flexible to return to an already visited production area in case of a breakdown, equipment failure, or in case of an issue to re-evaluate the situation after some time. In addition, product or shift changeover, which is difficult to foresee in advance in the audit time schedule, shall be taken into consideration.
- Provided information needs to be backed up by evidence. Re-check documents with the situation on-site and with records. Re-check actual records and historical records, verify by asking the same or similar questions several times to different persons.
- Only by following these steps will the IFS Auditor get the complete picture.
- Do not wait to discuss findings at the closing meeting. The closing meeting should not be a surprise for the company. It is very important to discuss all findings immediately.
- It may be, that what seems to be a deviation or non-conformity, is just another way to solve a situation, perhaps some further information is missing, or perhaps what appears to be a C deviation is in reality a D deviation or non-conformity, as discussion provides the opportunity to investigate and find out further additional information. Always discuss perceived findings, as they are otherwise likely to be challenged and not accepted during the closing meeting. In this case, the IFS Auditor might not have enough evidence to justify the findings.

3.6 Closing meeting

The objective of the closing meeting is to present all audit findings and conclusions. Furthermore, the additional steps of the certification process need to be explained. Before proceeding to the closing meeting, the IFS Auditor should take some time to recap the audit, compile the findings, screen and sort evidence and to build the right audit conclusions.

The closing meeting shall include, as a minimum, the following points:

- Acknowledgments
- Overall summary of the audit, summarising the strong and the weak points (start with the positive feedback).
- Confirm the audit scope, highlighting any changes from the previous one, and including any exclusions, if applicable. This is done by confirming the mandatory IFS Exclusion Questionnaire after verification of the information during the audit.
- Explain that the audit outcome is a provisional result, as the certification body will be responsible for performing a technical review and for making the decision about whether to award the IFS Certificate or not.
- Present a draft of the audit findings with their objective evidence.
- Clarify if any representatives of the company have questions or requests for clarification.
- Any diverging opinions shall be discussed and, if not resolved, must be recorded.
- Explain the appeal process of the certification body and IFS, especially in case the company disagrees with some findings and scorings.

In addition to all of the above points, the IFS Auditor must be aware of the following IFS specific requests:

- Reconfirm the audit scope
- Reconfirm confidentiality
- Explain that the audit was undertaken on a sampling basis and all ratings are based on that.
- Explain the further steps of the certification process, paying particular attention to:
 - Timing for sending the proposed corrections/corrective actions (two (2) to maximum four (4) weeks after having received the action plan template).
 - Corrections shall be implemented before issuing the IFS Certificate.
- Explain that the audit report, the action plan and the certificate will be uploaded to the IFS Database and that the two first listed documents will be visible to all their business partners which they gave access to.
- Explain that being an IFS certified company implies acknowledging and accepting the IFS "Integrity Program".

Relevant considerations:

During the closing meeting, at least one member of the senior management should (for IFS Food – "The most senior manager on the date of the audit shall be present") attend. If the senior manager is not available, a nominated deputy shall attend.

Expect that management may challenge the findings and ensure you are well prepared for the final meeting, even though there is limited time for it. Explain the findings and grading clearly during the closing meeting to ensure they are accepted by the audited company. The better the description of the findings is, the easier they will be understood and accepted. This will also facilitate proper actions of the company after the audit. Remember that no advice or consultancy is to be given.

Remind the senior management that the certification body must be informed about any changes that may affect the ability of the company to conform to the certification requirements. This includes, among others, product recalls, any withdrawal decided by authorities, visit(s) from health authorities that resulted in notifications and/or penalties issued by authorities or potential legal proceedings against the company.

The mandatory document with the starting and ending times of each audit day shall be signed by all attending certification body members and one representative of the company at latest on the last day of the audit.



4

**AFTER THE
IFS AUDIT**

PART 4: After the IFS Audit

4.1 Action plan

The first step following an IFS Audit is the writing of an audit report with the action plan template, in which all deviations as well as non-conformities determined during the audit, including a short explanation, are provided by the IFS Auditor. The action plan format defined in the Annex of the according IFS Standard shall be followed.

Depending on the process of the certification body, the action plan shall be provided to the company no later than two (2) weeks after the last day of the audit. The action plan will be used as the basis for defining relevant corrections and corrective actions by the company and shall be completed and sent back to the IFS Auditor/Certification Body within two (2) to maximum four (4) weeks.

After receiving the completed action plan by the company, the IFS Auditor shall validate that all deviations and non-conformities have been addressed using relevant corrections and corrective actions within an appropriate timeframe. Evidence for the implemented corrections shall also be included. The following definitions of corrections and corrective actions and the respective differences between them shall be taken into account:

- **Correction:** Action to eliminate a detected deviation and/or non-conformity. It shall be implemented and closed before a certificate is issued.
- **Corrective action:** Action to eliminate the cause of a detected deviation and/or non-conformity. It shall be implemented and closed at latest before the recertification audit.

In each case, it is the responsibility of the IFS Auditor or a representative of the certification body to judge if the evidence for a correction and the proposed corrective action including the time frame can be accepted.

Typical examples of evidence for corrections include:

- Training records
- Updated procedures with traceable modifications:
- For a revised document, it may also be necessary to obtain evidence of training or communication related to the updated document for the company staff, in case other staff/ another department has to work with it.
- For a revised form, it may be necessary to receive a completed form (e.g. for important tasks). However, this depends on the importance/frequency of use of the form.
- Before and after pictures
- Evidence (e.g. e-mail) of communication of documents to the relevant personnel
- Internal assessment/audit or inspection report
- Invoices of repairs.

Note: offers of repairs shall not be accepted, as it is only proof of the intention of correction, not evidence of correction. This is only accepted in combination with evidence of robust temporary solutions (or e.g. evidence of increased monitoring and cleaning). Repair is part of the corrective action.

Evidence shall be sent to the IFS Auditor/certification body by the audited company, to be able to validate the relevance of the corrections. In accordance with the given timeline defined within the respective IFS Product Standard, the audited company shall send the evidence either to the IFS Auditor or, if required, to the certification body. The certification body shall ensure, that the evidence and described corrective actions are reviewed preferably by the IFS Auditor who performed the IFS Audit or by competent staff of the certification body. The documentation of this activity shall provide sufficient proof that the relevance of the correction has been validated.

All corrections need to be included in the action plan, even if an issue is solved during the audit. After validating (including validation date) the action plan and if no further amendments are necessary from the company's side, the IFS Auditor can proceed with the preparation of the final audit report.

4.2 Audit report

4.2.1 General points and criteria of a good audit report

The overarching aim of the IFS Audit Report is to provide information that helps with ensuring transparency in the audit process, results, as well as the related scoring. The report needs to include all findings and needs to reflect the situation at the site. In order to inform the reader in the most effective way, the report should be written in a clear and concise manner, with clear connections between scoring and findings, avoiding general statements (e.g. "not complete", "not demonstrable") wherever possible.

Using IFS Software can ensure that all compulsory fields are filled out by, which is essential to end up with a complete and informative audit report.

The audit report can be considered as written professionally when it enables a third person to acquire a clear and specific view of the situation in the company. The information about the conformity and safety of the company as well as the deficiencies need to be easily understood by a person who has not visited the site. The products and the related processes need to be comprehensively described in line with standard requirements. The clearer the findings are written, the fewer number of exchanges are required with the technical reviewer!

4.2.2 Structure and contents of the audit report

The audit report is structured in a standardised manner as explained in Part 4 of the Standard and in the relevant manual for the IFS Software. Below is an example of the IFS Food Standard.

1) The audit overview, consisting of:

- Cover page
- Audit details
- Audit scope
- Additional information, such as details about outsourced products/processes, multi-locations, etc.
- Final audit result
- Observations regarding non-conformities
- Comments concerning follow-up of corrections and corrective actions
- Company profile

Note: Justification for the IFS Split Audit and the ICT Tool chosen to conduct the remote part of the audit shall be provided in the company profile.

2) The "main content" section, consisting of:

- General summary: in a tabular format for all chapters, listing the number of audited requirements per scoring for each chapter and the result (in percentage) per chapter.
- Overall summary: table of compulsory fields for specific IFS Requirements. For those specific requirements, the IFS Auditor shall provide minimum explanations, additional justifications and/or further background information, even in the case of an A scoring. Even if the audited site fulfils all IFS Food Requirements, this will lead to a more significant and descriptive report and increases the value for the user/reader. The overall summary table, which includes compulsory information, shall be translated into English. Additional information to provide the reader with a clear understanding on the audited site or the IFS Audit is provided here, too.

- List of all identified deviations and non-conformities for each requirement per chapter.
- Requirements evaluated as N/A (not applicable) including explanations, if requested by the relevant IFS Standard.
- Detailed audit report (checklist).
- Annex of the audit report, including:
 - List of audit participants': list of key personnel present during the audit.
 - Reminder of IFS Rules: tables on product and technology scopes, explanations of processing steps, IFS Scoring System and conditions for the issuing of a certificate.

A template of the IFS Audit Report can be found in the Annex section of the relevant IFS Standard. The language of the report shall be the working language of the audited company, although there may be exceptional cases and/or customer requests, where the report might need to be translated into another language. Those cases need to be defined between the company and the responsible certification body.

The company profile, the overall summary of compulsory information tables, all deviations and non-conformities found, corrections, corrective actions and the audit scope need to be translated into English if the overall report is written in a different language, as stated in the relevant IFS Standard.

4.2.3 Guidance on IFS Scoring to specific requirements

Allocating a specific deviation or non-conformity to the right requirement

The objective audit findings shall be precisely described and verifiable.

When allocating a specific finding to the right requirement and defining the scoring, the IFS Auditor should ask themselves a minimum of the following questions:

- What is the risk triggered by the identified issue?
- Does the identified issue have an impact on product safety, legality or quality of a product or process?
- To what extent does the identified issue influence the degree of fulfilment of the requirement?

Avoidance of double punishment:

When one observed issue has an impact that is connected with several requirements, read what each IFS Requirement is asking carefully to understand its specific content.

The justification of a deviation or non-conformity scoring shall be audited to the specific objective of the requirement and cannot be the same for all linked requirements.

When a Major or KO is scored to one requirement, the connected requirements to the same situation will still be scored in accordance with their impact. The Major or KO will be addressed at the requirement, which reflects the situation best.

A Major can be given to the fitting requirement where there is evidence of an impact on product safety and/or legal issues, customer issues or substantial failure.

Example for substantial failure on internal audits:

- Not being scheduled according to a risk assessment
- Important areas as production not being audited within a 12 month-period
- Auditors not being independent (e.g. quality manager is the only internal auditor and therefore audits their own work).

A finding should be presented in such a way that it:

- Refers to a specific IFS Requirement,
- Relates to objective facts,
- Ensures verifiable audit findings,
- Represents facts for others in an understandable manner (usually there is no photo),
- Provides a basis for the evaluation according to the IFS System which shall match with the score issued for the requirement,
- Acts as the basis for a relevant correction/corrective action

Where necessary, the impact of the findings should be indicated. Furthermore, in case of different product groups or processes within the company, it should be clearly indicated to which of these products or processes the findings relate to.

For example: If a C scoring was identified, the finding shall not raise any question why a C instead of a D was issued; that's why the full negative form and other terms, like "is not", "does not", "absence", "failure", etc. should preferably not be used for the description of a C finding, to avoid misunderstanding. The finding shall reflect the fact that a part of the requirement, not all, has not been implemented.

The same applies for a D scoring: the way the finding is described should not give the impression to the reader that this could have been a Major non-conformity. If necessary and relevant, provide information on the level of risk to justify this is a D but not a Major non-conformity.

4.3 Technical review

Once the IFS Auditor has completely finalised the preparation of the IFS Audit Report and the validation of the action plan, a technical review of the report shall be carried out. This shall be done by a person nominated from the certification body, who is either another IFS Auditor of the certification body who is qualified for the specific IFS Standard, or a person who is qualified as a pure reviewer for this standard and who did not attend the audit. Questions arising during the technical review shall be clarified between the reviewer and the IFS Auditor.

The technical review shall include, as a minimum, the following tasks:

- To check the overall consistency of the IFS Audit Report.
- To check if the IFS Audit Report is properly completed (e.g. compulsory fields, etc.).
- To check if the findings are well described and if the justifications are relevant.
- To check if the description of findings matches the grading.
- To check if the correction and corrective actions, as well as the deadlines for implementation proposed by the audited company, have been validated by the IFS Auditor (or by a representative of the Certification Body) and are relevant.

4.4 Certification decision

After the completion of the final technical review, the certification decision shall be made. The certification decision is based on a recommendation by a competent person (an IFS Auditor or pure reviewer) or a committee that includes at least one IFS Auditor or pure reviewer.

The final certification decision shall always be made by the certification body. The IFS Auditor who performed the audit shall not take part in the final certification decision.

4.5 Upload of the IFS Audit Report to the IFS Database & Issue of the IFS Certificate

After the final certification decision, the certification body issues the IFS Certificate, with the precondition that the IFS Audit is passed. The report of the IFS Audit is in any case uploaded to the IFS Database, accompanied by other documents e.g., released corrective action plan and IFS Certificate in case of passed IFS Audits. The certified company will receive access to the IFS Database at the time when the report of their first IFS Audit has been uploaded.

4.6 Storage of the audit report, notes and evidence

The audit report as well as all notes shall be stored for a period of five (5) years at the certification body. The evidence that is relevant to the audit outcome, the corrections and corrective actions, shall be stored safely and securely in accordance with the certification body's procedure and for a period of three (3) years.



ANNEXES

ANNEXES

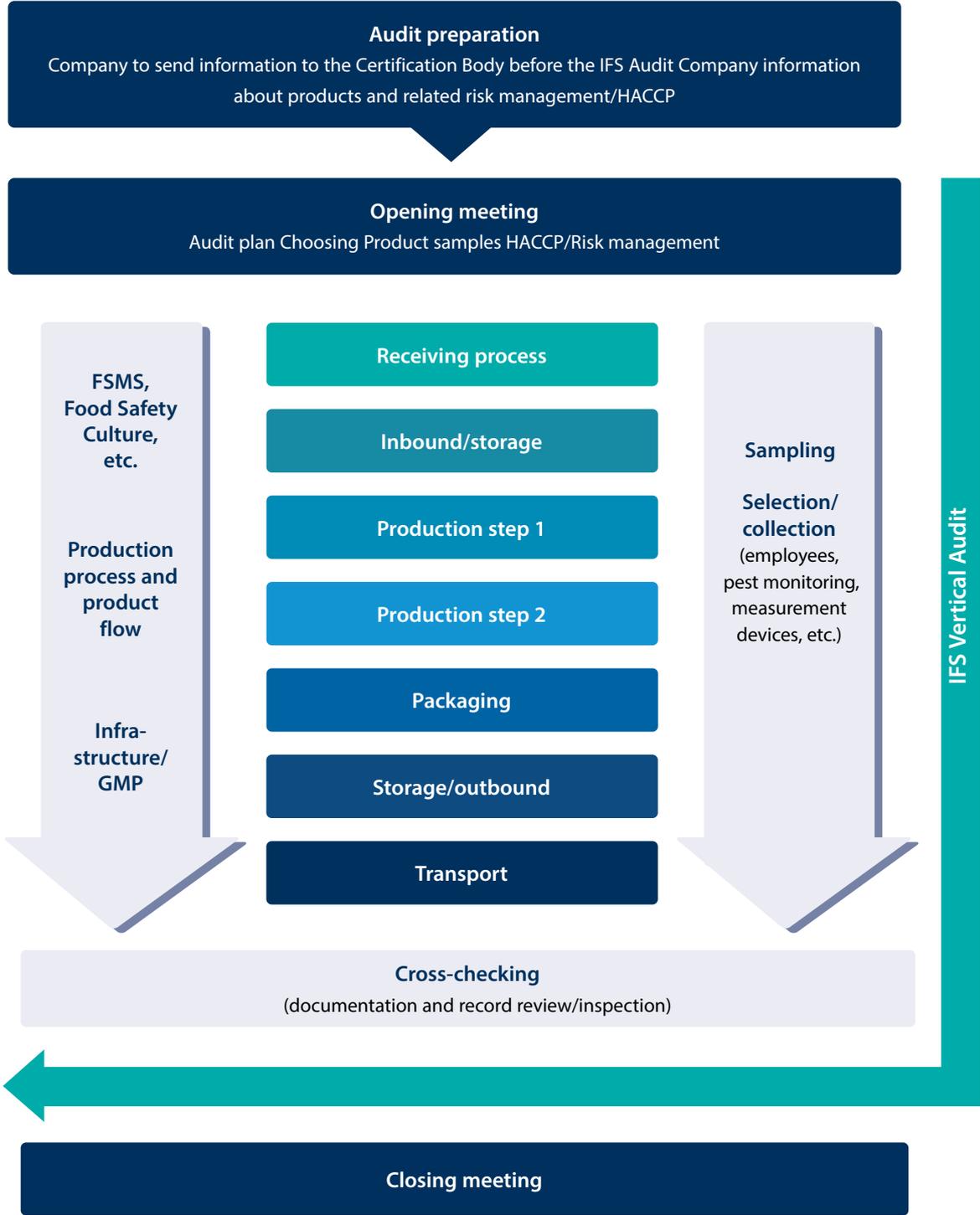
ANNEX 1

Main differences between ISO/IEC 17065 and ISO/IEC 17021-1

	ISO/IEC 17065	ISO/IEC 17021
Certification cycle	Full scope every year	Full scope once every 3 years Surveillance with limited scope
Audit techniques	Auditing, inspecting, sampling	Auditing management system
What is audited?	Product/process characteristics compliance	Management system allowing improvement
What is the main question/objective to reach?	Do the conducted processes lead to the desired outcome: overall and continuous safety, legality and quality compliance?	Does the company's management system work and is there continuous improvement?
Auditors competencies	Product/process knowledge is a must	Product/process knowledge is not the main area of focus: competences on management system is a must
What is certified? What is mentioned on the certificate?	Process leading to compliant products	Management system

ANNEX 2

The IFS Vertical Audit including the traceability exercise based on sampled product(s) (example)



ANNEX 3

The traceability exercise based on sampled product(s)

Enter product name here: *packaged burger buns*



<ul style="list-style-type: none"><input type="radio"/> Accounting<ul style="list-style-type: none">• Which batches of raw materials, rework batches and primary packaging materials were used for the product according to the formulation?• Which process materials/food contact materials were in use at the time of production?<input type="radio"/> Procurement<ul style="list-style-type: none">• List of suppliers for raw materials• Supplier ratings• Copies of raw material specifications• Supplier audit risk assessment and schedule• Audit reports and corrective actions (incl. 3rd party information)• Certificates of IFS or other GFSI recognized standards or certificates confirming claims (organic, MSC, UTZ, RSPO, Halal, Kosher, etc.)<input type="radio"/> Quality<ul style="list-style-type: none">• Incoming raw material records, incl. any micro-biological testing, vehicle temperature checks, vehicle condition checks, goods receipt information, certificates to prove source or claims of material	Notes:
--	--------



<ul style="list-style-type: none"><input type="radio"/> Accounting<ul style="list-style-type: none">• What has been delivered, what is in stock and does the EDP stock match the existing quantity?• Allergen control during raw material storage	Notes:
---	--------



Start here, when you check a raw material: *flour*



Mass balance

Receiving process:

Inbound storage:

Production processes:

Outbound storage:

Transport:

Procurement

- Raw material intake inspections
- Allergen data and GM statement

Product inspection & analysis

- Any chemical, nutritional, microbiological testing results for this batch or nearest to production date if applicable
- Microbiological and organoleptic shelf life data relating to this batch or nearest to production date
- Any trending results for chemical, nutritional, microbiological tests

Specifications

- Authorised product specifications

Notes:

HACCP

- HACCP manual with HACCP plan, training, scope
- Documented records for all CCPs identified for the product
- Food/Product safety relevant CPs

Measurements & analysis

- Records of all CCPs and food/product safety relevant CPs

Product development

- Trial results and procedure for managing products
- Any validation records for food/product safety

Notes:



- Foreign body control**
 - Sieve and/or filter records
 - Knife, blade, scissor and/or needle integrity checks, etc.
 - Start-up checks

- Foreign body detection**
 - Metal detection/ x-ray detection
 - Records of any testing, including start and end of cycle

- Manufacturing process**
 - Important process and/or work instructions (archive)
 - Flow charts of all process steps & testing plan for product

- Measurements & analysis**
 - Sampling plan for the product (according to customer request or own specifications)
Conducted product analyses
 - End of best before date" evaluations for this product from previous batches
 - Complaints of the same product type
Calibration protocols for test equipment used to check the CCPs and safety-related CPs for this product
 - Last cleaning records for all production stages before production, incl. special cleanings

- Process controls**
 - All recipe/product controls and records relating to the run
 - Room temperature records for any storage and production areas, e.g. manual and automatic monitoring

- Specifications**
 - Recipe and rework procedure (,if applicable)
 - Allergen control during production (list of allergens up to date, production scheduling, records of cleaning after allergens, segregated tools)

- Weight, volume & count**
 - All records relating to the control of weight, volume or count throughout the process
 - Any checkweigher calibration/start-up records

Notes:

Production processes



Packaging

Outbound storage



Transport



Start

Start here when you check a finished product: *burger bun*

Manufacturing process

- Requirements for storage and use of packaging materials

Procurement

- Supplier audit risk assessment and schedule
- Audit reports and corrective actions (including third party information)
- Incoming packaging records including any testing, checking of quality, vehicle condition checks, goods receipt information, certificates to demonstrate compliance to legislative standards, e.g. migration

Specifications

- Specification of packaging material
- Confirmation statement and migration tests for food contact packaging materials

Notes:

Accounting

- What quantity of product has been produced with this coding and when (time/day) (determine recipe formulation and quantity of product separately)
Can losses be explained?
- Product blocking protocols

Product labelling & coding

- All records relating to the control of product, labelling and coding
- Taste panel/quality records

Specifications

- Final product specifications and if necessary contractual agreements with costumers (private labels).
- List with best before dates and remaining periods
- Outgoing goods inspection for the final product or step-by-step process controls
- Compliance of the final product specifications with costumer requirements and raw material specifications

Notes:

Accounting

- Structure of the coding on the packaging and EAN code
- Where has the product been delivered to, where could I have bought it?
Which costumers received quantities?
- Receipts

Traceability & Transport

- When did the last traceability/ crisis management test take place?
- Vehicle temperature and cleanliness records
- All despatch records to depot

Notes:

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