

# IFS Wholesale/ Cash & Carry

This document is an additional document to the IFS Wholesale/Cash & Carry 2 Standard and fully belongs to IFS Wholesale/Cash & Carry 2 requirements.



**VERSION 2**

JUNE 2016

ENGLISH

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# TYPES OF CERTIFICATION FOR MULTI-SITE COMPANIES WITH CENTRAL MANAGEMENT, FOR IFS WHOLESALE OR IFS CASH & CARRY CERTIFIED COMPANIES

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If defined processes are organized centrally in a company with several sites (e.g. purchasing, personnel management), the IFS Wholesale or IFS Cash & Carry certification can be covered by a single-certification or multi-site certification process.

In each case, headquarter shall also be audited and relevant audited requirements outcome shall be considered in the audit reports of each site.

Depending on the fulfillment of pre-requisites and on company choice, the company can choose between two (2) possibilities of auditing:

- single-certification of each site (without sampling program, see section 1)
- multi-site certification of all sites (with sampling program, only possible in one same country, see section 2).

## 1 Single-certification

This certification process can apply to all companies, irrespective if they have more or less than 20 sites per country.

Every site shall be audited separately, shall be mentioned in the relevant contract and shall be subject to its own report, corrective action plan and certificate. The certificate validity is twelve (12) months (see section 6.2, Part 1 of the Standard). After this period, a full new audit shall be repeated (renewal audit).

If the central managing site does not have any wholesaling activities, this site cannot be IFS certified as an independent site. The time for auditing the central managing site shall be described in the company profile of the audit report.

The audit of the managing site shall always take place before the audit of each site, in order to have a preliminary overview.

**Note:** Each individual site is subject to scoring and conditions which are defined in IFS Wholesale/Cash & Carry Standard, Part 1, 5.8, Chart N° 6.

## 2 Multi-site certification

To get the approval for multi-site certification and, as a result, for sampling program, the company has to fulfill following pre-requisites (in accordance with ISO/IEC 17065 norm):

1. All sites shall be located within one country.
2. All sites shall be operated under the same product and/or food safety management system and under the control of a central organization, which has a legal or contractual link to the sites.
3. The central organization shall have authoritative control of the product and/or food safety management system of all sites and shall issue, maintain and retain all relevant documents relating to the sites within the sampling program.
4. The central organization shall be subject to management review, in accordance with IFS requirements and shall be itself subject to internal audit, in accordance with IFS Wholesale/Cash & Carry requirements and the respectively applicable checklist.
5. All sites within a multi-site sampling program shall have the same risk profile (e.g. type of handled products and requirements on those (e.g. temperature controlled, refrigerated, frozen), same types of treatment or processing activities, size of site, shift patterns, management structure and staff numbers). Therefore, it is recognized that an organization could have several multi-site sampling programs based on different risk profile, but these programs shall be clearly defined and documented.
6. There must be an internal audit program for all sites, undertaken by the central organization which is based on conditions of wholesaling activities as well as risk profile. Within the internal audit sampling program, all sites shall be audited annually. The internal audit program shall have documented procedures and be both practical and feasible in operative terms.
7. The central organization shall have in place sufficient management and technical capacity to implement and maintain the internal audit program.
8. The sampling is possible for renewal audits, as of 20, for tier 2 (T2) and tier 3 (T3) locations. The minimum sample size is result of one third (rounded up) of the total amount of locations which are included in the multi-site program. Examples of sample size are described in following Table N° 1.

**Table N° 1: Examples of the number of sites to audit per year when multi-site sampling is used**

Number of sites	Minimum sample size (T2 and T3 sites only)
20	7
30	10
50	17
100	34
over 100	calculated

The differing tiers within the logistics sector represent the size and function of the sites and are defined as follows:

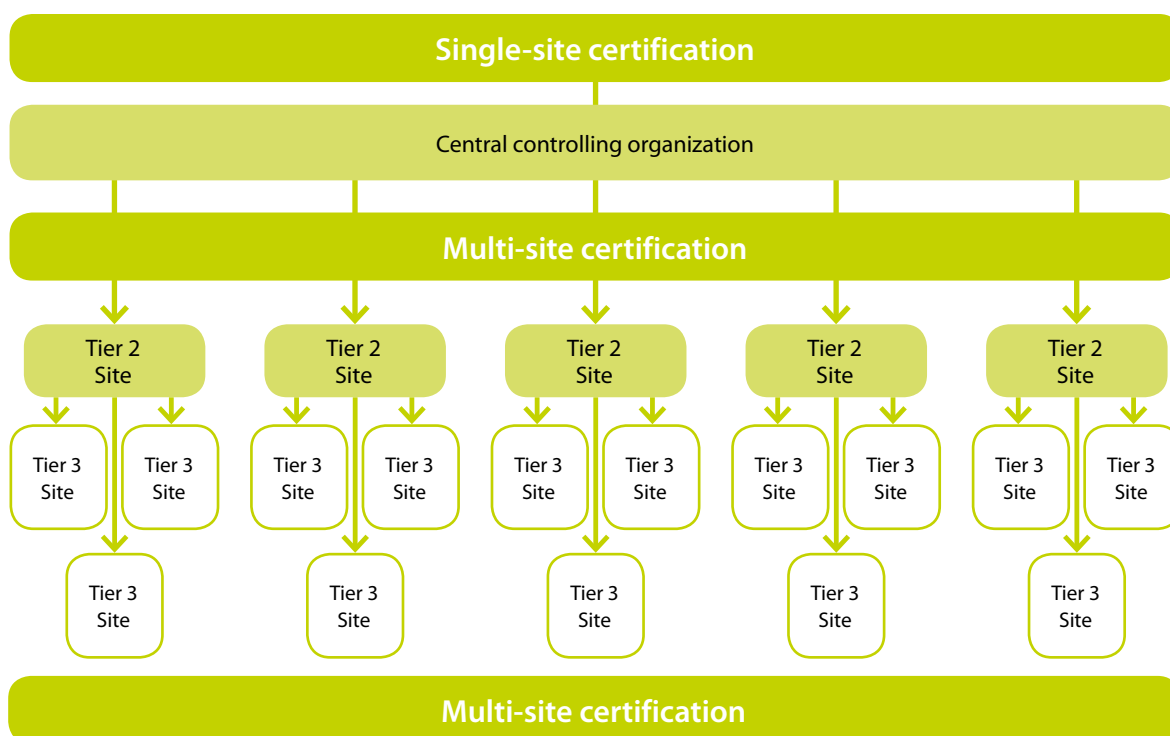
#### **Tier 1 (T1) facility (central controlling organization):**

Main/national/regional central controlling sites, central markets or central warehouses, food, and/or product distribution or storage facilities at a single site and operating under one product and/or food safety management system. T1 sites can have T2 sites and/or facilities (T3) managed by the organization seeking certification. For these facilities, each site must have a certificate, no multi-site sampling option is available.

#### **Tier 2 (T2) or Tier 3 (T3) sites:**

markets, distribution centers, or satellite warehouses, cross docking sites: food and/or product distribution or storage location at a single site or location and operating under one product and/or food safety management system. These sites are always linked to a larger T1 distribution center, storage warehouse central market or central managing site (central controlling organization) or—in the case of a T3 site via a T2 site. T2 sites and T3 sites are always managed and under the direct control of a T1 facility or an organization with multiple T1 site seeking certification. For these sites, multi-site sampling option is available.

**Table N° 2: Differences between the different tier locations**



### **2.1 Certification body selection**

This program is only applicable if only one certification body conducts all audits of the central controlling organization and the associated sites during a whole cycle (see Table N° 3).

- The organization shall request multi-site sampling in their application to the certification body.
- The contract shall be defined between the certification body and the central controlling organization but not with individual sites. The central controlling organization or central function shall be part of the organization's certification program.



## 2.2 Rules for the initial audit

The first year, every organization's central control of each country as well as all sites shall be audited. The company and the certification body agree upon all audit dates in advance (announced audits).

## 2.3 Renewal audit/sampling rule

### In general:

- The central organization shall be audited by the certification body before the certification body undertakes the auditing of sampled sites.
- The central organization shall be audited every twelve (12) months against the IFS Wholesale/ Cash & Carry Standard. If the company is located in several countries with different sites, each central organization in each country where the company is engaged in a business shall be audited every twelve (12) months (the multi-site approach can only be applicable to each individual country).
- Every new site, which will be integrated in this process, has to be audited in the first year of multi-site certification. It shall be audited in the first year in every case, and afterwards, depending on its kind of activity, audited under sampling plan frequency.
- Every site audit within the sampling program shall be performed unannounced by the certification body.
- The certification body gets the right to expand the number of sites to be audited (within the sampling program) in one year if necessary (e.g. too many deviations of the organization).

In addition to the above requirements, the sampling shall comply with the following rules:

The sampling shall also be based on a risk assessment.

- 25 % of the sample shall be selected at random (non-selective).

These 25 % are to be chosen from the sites which were not audited in the same year.

- 75 % of the sample shall partly be selected by following factors:
  - Results of internal site audits and management reviews or previous certification audits
  - Records of complaints and other relevant aspects of corrective and preventive actions
  - Significant variation of the size of the sites
  - Variations in shift patterns and work procedures
  - Complexity of the management system and processes conducted at the sites
  - Modifications since the last certification audit
  - Maturity of the management system and knowledge of the organization.

**Note:** The above sampling program is compliant with IAF MD1:2007 document, but any requirements from IAF MD1:2007 document which may go above these requirements shall also be fulfilled.

**Note:** The certification body audit sampling program shall be reviewed and undertaken annually against defined sample size.

The following rules are applicable for the multi-site certification.

**Table N° 3: Cycle of multi-site certification for IFS Wholesale or IFS Cash & Carry (example)**

Initial process	First cycle	First cycle	First cycle	Second cycle
Year 1	Year 2	Year 3	Year 4	Year 5
For each country Central organization + all (T1, T2 and T3) associated locations	For each country Central organization + all associated locations	For each country Central organization + all associated locations	For each country Central organization + all associated locations	For each country Central organization + all associated locations
	Sampling rule (applying for each country, for T2 and T3 sites, if the number of mar- kets is above 20) Number of sites like shown in Table N° 1	Sampling rule (applying for each country, for T2 and T3 sites, if the number is above 20) Number of sites like shown in Table N° 1 (different from those audited during year 2)	Sampling rule (applying for each country, for T2 and T3 sites, if the number is above 20) Number of sites like shown in Table N° 1 (different from those audited during year 2)	Sampling rule (applying for each country, for T2 and T3 sites, if the number of mar- kets is above 20) Number of sites like shown in Table N° 1
	<u>Sampling:</u> 75 % sample chosen by 25 % random sample from all assigned sites that are not part of the sample audited in this year. + newly opened sites (if applicable)	<u>Sampling:</u> 75 % sample chosen by 25 % random sample from all assigned sites that are not part of the sample audited in this year. + newly opened sites (if applicable)	<u>Sampling:</u> 75 % sample chosen by 25 % random sample from all assigned sites that are not part of the sample audited in this year. + newly opened sites (if applicable)	<u>Sampling:</u> 75 % sample chosen by 25 % random sample from all assigned sites that are not part of the sample audited in this year. + newly opened sites (if applicable)

## 2.4 Scoring, conditions of issuing audit report and group certificate for multi-site certification

The multi-site certification based on sampling is only possible if all the audited sites individually pass the audit.

In case of failure of one site:

- If one site fails the audit because of a KO evaluated with a D, several Major non-conformities or one Major non-conformity and total score < 75 %, the multi-site certification shall not be issued. The site which fails at the audit shall be audited completely a new time within six (6) months and shall pass the audit in order to allow the multi-site certification.

- b) If one site fails the audit because of one Major and total score  $\geq 75\%$ , a follow-up audit shall be performed within six (6) months, in order to solve the non-conformity and then allow the multi-site certification.
- c) If one site fails the audit because of a total score  $< 75\%$  (but no non-conformities in the meaning of IFS):
- if the certification body considers that the identified deviations are only linked to the site but not linked to the general management system:
    - a follow up audit shall be scheduled on the site, to check the implementation of corrective actions. If the new assessment of the site provides a score which is up to 75 %, then the multi-site certification is possible. If the total score is still under 75 %, the multi-site certification is not possible.
  - if the certification body considers that the identified deviations are linked to the site as well as to the general management system:
    - a follow-up audit shall be scheduled on the site and at the headquarter, to check the implementation of corrective actions. If the new assessment provides a score which is up to 75 %, then the multi-site certification is possible. If the total score is still under 75 %, the multi-site certification is not possible.

**Note:** If there are no internal audits conducted at all sites, this will be seen as a breach of requirement 5.1.1. Therefore it will be evaluated as a KO.

**Note:** Non-conformities shall be assessed by the certification body to ascertain, if these indicate an overall product safety system deficiency and therefore may be applicable to all or other sites.

If non-conformities relate to all or other sites, corrective actions shall be undertaken and verified both by the central controlling organization or central function and by the certification body.

**Note:** If the central controlling organization, central function or any site fails to meet the certification scheme requirements, then the whole multi-site organization will fail to gain certification. Where certification has previously been in place, this shall initiate the certification body's process to suspend or withdraw its certification.

## 2.5 Awarding the certificate

In case of a multi-site certification based on sampling, the certification body shall award a group certificate (see Annex 1A (Wholesale) and 1B (Cash & Carry)) for each country, with a period of validity of twelve (12) months. In the annex of the certificate, all sites which are in the scope of the audit shall be listed. To determine the level, the certification body has to calculate the average scoring of all sites and write the corresponding level on the certificate.

## 2.6 Limitation of the certificate on selected sites

It is on decision of the company to certify only a part of all existing sites. Only the sites which are part of the certified ones shall be listed in the annex of the certificate. These excluded sites are not countable for prerequisites of multi-site certification.


## 2.7 Inclusion of new sites

If the company opens a new site after the multi-site certificate was awarded and the new site should be included in the valid certificate, the new site shall be audited during this period. If the site passes the initial audit, the certification body can award a new certificate which includes the new site.

Normative references:

- IAF MD 1:2007—Mandatory Document for the Certification of Multiple Sites Based on Sampling
- GFSI Guidance Document, Sixth Edition, Version 6.3.

## ANNEX 1 A (IFS Wholesale)

<h1>Certificate</h1>	
Herewith the certification body	
<b>Name of the certification body</b>	
(being an accredited certification body for certifications according to IFS and having signed an agreement with the IFS owner) confirms that the logistical activities of	
<b>Name of the audited site</b>	
<b>Address</b>	
COID	
(Headquarters)	
For the audit scope:	
(detailed description of processes/services/handled product groups/conditions)	
<i>(if the company chose the additional "plus" module and this was assessed during the audit, specify at this point):</i>	
<b>"The company also performs following treatment activities":</b>	
<i>(list of treatment activities in connection to the products)</i>	
Meet the requirements set out in the	
<b>IFS Wholesale</b>	
<b>Version 2, May 2016</b>	
<b>("classic" or "plus")</b>	
<b>at Foundation/Higher Level</b>	
with a score of XX % (if required)	
Certificate-Register number	Audit date <i>(if relevant: Date of the follow-up audit)</i>
Certificate issue date	
Date of expiration of the certificate	
<i>(the certificate validity shall remain the same each year as described in the audit protocol, Part 1)</i>	
Next audit to be performed within the time period:	
<i>(specify soonest or latest audit date, according to requirements of audit protocol, Part 1)</i>	
<ul style="list-style-type: none"><li>• Date and place</li><li>• Name and signature of the responsible person at the certification body</li><li>• Address of the certification body</li></ul>	
Logo of the accreditation body	
or its name and registration number	

Annex according to certification document register number: xxxxx

Location	Location
Sample Company One COID: xxxxx Samplestreet 1 12345 Sampletown	Sample Company Twelve COID: xxxxx Samplestreet 12 12345 Sampletown
Sample Company Two COID: xxxxx Samplestreet 2 12345 Sampletown	Sample Company Thirteen COID: xxxxx Samplestreet 13 12345 Sampletown
Sample Company Three COID: xxxxx Samplestreet 3 12345 Sampletown	Sample Company Fourteen COID: xxxxx Samplestreet 14 12345 Sampletown
Sample Company Four COID: xxxxx Samplestreet 4 12345 Sampletown	Sample Company Fivetine COID: xxxxx Samplestreet 15 12345 Sampletown
COID: xxxxx Sample Company Five Samplestreet 5 12345 Sampletown	Sample Company Sixteen COID: xxxxx Samplestreet 16 12345 Sampletown
Sample Company Six COID: xxxxx Samplestreet 6 12345 Sampletown	Sample Company Seventeen COID: xxxxx Samplestreet 17 12345 Sampletown
Sample Company Seven COID: xxxxx Samplestreet 7 12345 Sampletown	Sample Company Eighteen COID: xxxxx Samplestreet 18 12345 Sampletown
Sample Company Eight COID: xxxxx Samplestreet 8 12345 Sampletown	Sample Company Nineteen COID: xxxxx Samplestreet 19 12345 Sampletown
Sample Company Nine COID: xxxxx Samplestreet 9 12345 Sampletown	Sample Company Twenty COID: xxxxx Samplestreet 20 12345 Sampletown
Sample Company Ten COID: xxxxx Samplestreet 10 12345 Sampletown	Sample Company Twenty-one COID: xxxxx Samplestreet 21 12345 Sampletown
Sample Company Eleven COID: xxxxx Samplestreet 11 12345 Sampletown	Sample Company Twenty-two COID: xxxxx Samplestreet 22 12345 Sampletown

Logo of the accreditation body  
or its name and registration number

## ANNEX 1 B (IFS Cash & Carry)

Certificate		
Herewith the certification body		
<b>Name of the certification body</b>		
(being an accredited certification body for certifications according to IFS and having signed an agreement with the IFS owner) confirms that the wholesaling activities of		
<b>Name of the audited site</b>		
<b>Address</b>		
C/OID		
(Headquarters)		
For the audit scope:		
(detailed description of processes/services/handled product groups/conditions)		
(if the company chose the additional "plus" module and this was assessed during the audit, specify at this point):		
<b>"The company also performs following processing activities":</b>		
(list of processing activities in connection to the products)		
Meet the requirements set out in the		
<b>IFS Cash &amp; Carry</b>		
<b>Version 2, May 2016</b>		
<b>("classic" or "plus")</b>		
<b>at Foundation/Higher Level</b>		
with a score of XX % (if required)		
Certificate-Register number	Audit date (if relevant: Date of the follow-up audit)	
Certificate issue date		
Date of expiration of the certificate		
(the certificate validity shall remain the same each year as described in the audit protocol, Part 1)		
Next audit to be performed within the time period:		
(specify soonest or latest audit date, according to requirements of audit protocol, Part 1)		
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Logo of the accreditation body		
or its name and registration number		

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Location	Location
Sample Company One COID: xxxxx Samplestreet 1 12345 Sampletown	Sample Company Twelve COID: xxxxx Samplestreet 12 12345 Sampletown
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Logo of the accreditation body  
or its name and registration number



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