IFS Wholesale/ Cash & Carry guideline

Scope Wholesale

Issue 1

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IFS Wholesale/Cash & Carry Guidelines

The individual requirements of the Standard can present interpretation challenges. The interpretation always depends on the situation of the independent company. But IFS is focused on improving the audit quality by supporting the auditors for calibrated performance during IFS audits. This guideline shall be used as a tool for auditors to perform the audits correctly in the view of IFS.

This guideline is exclusively for the IFS Wholesale/Cash & Carry Version 2, **scope Wholesale** and related to all checklist requirements of the „classic" and the „plus" modules with the view on specific wholesaling characteristics.

Focusing on products and processes

IFS Wholesale/Cash & Carry is a product and process certification scheme and the respective audit is a product and process audit. Therefore any objective evidences are closely related to processes of trading, product development, logistical handling and certain treatment activities of products.

Not all-inclusive

The listed questions are simply examples and does not give the auditor a complete collection of questions. The auditor has to adapt the audit questions to the situation of the company case by case. The audit is not automatically complete if the auditor asks every question in the list. It establishes only a minimum standard the auditor shall fulfill.

Improvements

IFS is dedicated to continuously improve the guideline. Therefore we want to give the auditors, as well as the certification bodies, the opportunity to support IFS through providing comments or ideas related to their own experiences that could help improving the guideline and provide additional support for implementation and auditors. Please contact one of the IFS offices should you have any comments or further ideas to improve this guideline.

Legend

	"classic" requirements. Have to be assessed also for all treated products and related processes.
	"plus" requirements. Have to be assessed for all treated products and related processes, only.
	"KO" requirements. Have to be assessed also for all products and related processes.

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
1	**Senior management responsibility**			
	These requirements apply to the entire company. In case of companies having a branch structure and central headquarter, control of each branch has to be checked and shall also be able to be verified at the branch on-site.			
1.1	**Corporate policy/corporate principles**			
1.1.1	The senior management shall draw up and implement a corporate policy. This shall consider as a minimum: • customer focus • environmental responsibility • ethics and personnel responsibility • product safety. The corporate policy shall be communicated to all employees.	**classic**	*Questions:* • How and where is the corporate policy documented? • What is the content of the corporate policy? • How is the corporate policy communicated to all employees? *Documentation:* • adopted corporate policy • documented evidence of corporate policy communication, e.g. bulletin, training material (training plan, records, signing list, presentation, brochure, etc.)	*Advice for auditors:* • different types possible, e.g. continuous text or separate guiding principles • environmental responsibility as well as sustainability were included in the IFS Wholesale/Cash & Carry even if it's a product safety and quality management standard to initiate awareness of this part for the company.
1.1.2	The content of the corporate policy shall have been broken down into measurable objectives (quality and product safety). These are known by the employees in the respective departments and shall be effectively implemented.	**classic**	*Questions:* • Is the content of corporate policy adapted to measurable objectives? • What quality and product safety objectives are defined currently? • Are these objectives clearly formulated and measurable? • What tools are used to measure that the objectives have been attained? *Documentation:* • defined quality and product safety objectives • records of trainings or bulletins • posters showing the different department objectives	*Advice for auditors:* • employees can be asked during the audit/interviews Example of concrete objective target: Acquisition of two new cooling trucks with improved cooling efforts and reduced consumption (responsible: logistics management, implementation till 4th quarter 2017).

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1.1.3	The senior management shall ensure that the achievement of all objectives is regularly reviewed, at least once a year.	**classic**	*Questions:* • When is objective achivement reviewed? • How often is the review performed? *Documentation:* • management review • review minutes • internal audit report	
1.1.4	All relevant information related to product safety and quality shall be communicated effectively and in a timely manner to the relevant personnel.	**classic**	*Questions:* • How is relevant information transmitted to concerned persons? *Documentation:* • posters • distribution of meeting minutes	
1.1.5	Furthermore, the corporate policy shall consider product requirements (incl. product quality, product legality, procedures and specifications).	**plus**	*Questions:* • is there an additional or seperated statement in regard to the processed and/or treated products within the corporate policy? *Documentation:* • defined quality and product safety objectives • records of trainings or bulletins • posters showing the different department objectives	
1.2	**Corporate structure and corporate processes**			
1.2.1	An organisation chart shall be available showing the structure incl. functions of the company.	**classic**	*Questions:* • Is an organization chart available? • How is the organization structured? *Documentation:* • organization chart (and possibly linked locations)	

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1.2.2	The department responsible for quality and product safety management and/or the IFS representative shall have a direct reporting relationship to the senior management.	**classic**	*Questions:* • Who is assigned as IFS representative? • What are the responsibilities of the IFS representative? • How is the function of the IFS representative clearly laid down? • How is the allocation to senior management? *Documentation:* • review tasks or function • organization chart • job descriptions	
1.2.3	Job descriptions with clearly defined responsibilities shall exist and shall be applicable for employees whose work has an effect on product requirements.	**classic**	*Questions:* • what's the content of the job descriptions? • for which positions do job descriptions exist? *Documentation:* • job description	
1.2.4	Competences and responsibilities, including deputation of employees shall be clearly laid down.	**classic**	*Questions:* • How are responsibilities and competences regulated? • For which positions do written job descriptions exist? • What is regulated in the job descriptions? • Who, for example, substitutes QA manager during his/her absence? *Documentation:* • process descriptions • function or task descriptions • matrix of responsibilities	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
1.2.5	**KO N° 1:** The senior management shall ensure that employees are aware of their responsibilities related to product safety and quality and that mechanisms are in place to monitor the effectiveness of their operation. Such mechanisms shall be clearly identified and documented.	**classic**	*Questions:* • How does the senior management ensure that all tasks related to product safety and quality are assigned to specific employees and that they are properly fulfilled by these employees? • How do employees know their responsibilities? *Documentation:* • internal audits • management review	*Advice for auditors:* Specific questions to this requirement itself are not advisable. Compliance with this requirement results from the overall picture of questioning the employees. Situations where problems to be solved occurred need particular attention. This is the most likely situation to demonstrate the integrity of the system. *KO would be given:* • When senior management does nothing to ensure that employees know their responsibilities. • When during the audit the auditor has evidence that key employees are not aware of their responsibilities and this leads to a product safety and/or legality issue.
1.2.6	The company shall assign responsibility for external communications (crisis management, authorities and communication with media) to a specific responsible person or persons.	**classic**	*Questions:* • Did senior management define in written form, who is responsible for communication with authorities, media and also in case of crisis or an incident? *Documentation:* • organization chart • process descriptions • HACCP documentation • separated overview lists (e.g. emergency plan)	

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1.2.7	The company shall have a system in place to keep informed about the relevant and current legal requirements regarding quality and safety of the handled products.	**classic**	*Questions:* • How does the company ensure that all relevant regulations are in place? • Is there an updating service? • How is it ensured that the respected departments implement the relevant information? • How is it ensured that product requirements comply with relevant legislation in logistical processes? *Documentation:* • product laws subscription • trainings • seminars • newsletters • information from associations • association memberships	
1.2.8	The senior management shall provide sufficient resources to meet the product and process requirements.	**classic**	*Questions:* • How does a company get objectives traced and evaluated? • How were necessary resources determined? • Are there regularly controls of success? *Documentation:* • management review (incl. assessment of resource planning) • planning documents or project planning • meeting minutes, quality cycle	

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1.3	**Customer focus**			
1.3.1	A documented procedure shall be in place to identify fundamental needs and expectations of customers.	**classic**	*Questions:* • How and how often are fundamental customer needs and expectations being identified? • What are the fundamental needs and expectations of customers? • Is there a questionnaire or yearly appraisals? *Documentation:* • questionnaire/survey regarding customer needs and expectations • records of yearly appraisals • process descriptions	
1.3.2	The records of this procedure shall be evaluated and considered to determine quality and product safety objectives.	**classic**	*Questions:* • What were the results of the last customer survey? • How were these results evaluated regarding quality and product safety objectives? • Do identified customer needs and expectations have influence on the logistical processes? *Documentation:* • evaluations of customer needs • evaluations of customer surveys or yearly appraisals • quality objectives	*Advice for auditors:* E.g. training measurements is not an objective. The result of evaluation can also show, that no other definitions of objectives are necessary. > Results also have to be taken into consideration for requirement 1.1.2

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
1.4	**Senior management review**			
1.4.1	Senior management shall ensure that the quality and product safety management system is reviewed at least annually, or more frequently, if changes occur. Such reviews shall contain, as a minimum: • audit results • customer feedback • status of preventive and corrective actions • quality and product safety objectives • follow-up actions from previous management reviews • changes that could affect the product safety and quality management system and • recommendations for improvement.	**classic**	*Questions:* • At what occasion is the quality management system being assessed? • When was the system reviewed the last time? • What was the result of the review? • Based on the review result: have any actions for improvement been taken? *Documentation:* • improvement actions • review reports • audit reports	*Advice for auditors:* Senior management normally performs an assessment of the IFS Wholesale system together with their executives, to ensure ability, adequacy and efficiency of the quality and product safety managementsystem.
1.4.2	This review shall include the evaluation of measures for the control of the quality and product safety management system and for the continuous improvement process.	**classic**	*Questions:* • Which measures have been identified for being important to control the quality and product safety management system? • Which measures have been identified for being important for the continuous improvement process? • What are the results of the last review? • Are corrective actions defined following the results of the last review? *Documentation:* • management review • corrective actions	

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1.4.3	The company shall identify and review regularly (e.g. by internal audits and/or on-site inspection) the infrastructure needed to achieve conformity to product requirements. This shall include, as a minimum, the following: • buildings • supply systems • machines and equipment • transport. The results of the review shall be considered, with due consideration to risk, for investment planning.	**classic**	*Questions:* • When is the infrastructure (buildings, machines, transport units, etc.) evaluated? • Who evaluated infrastructure? • What were the results of the infrastructure assessment? • Were the results used for further infrastructure planning? • What risks were identified according to the results of infrastructure assessment? • What are infrastructure related investments for the near future? *Documentation:* • corrective actions • investment plans • risk analysis • on-site inspection reports	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
1.4.4	The company shall identify and review regularly, but at least annually, the work environment needed to achieve conformity with product requirements (e.g. by internal audits and/or on-site inspection). This review shall include as a minimum: • staff facilities • hygienic conditions • safety and security at work. The results of the review shall be considered, with due consideration to risk, for investment planning.	**classic**	*Questions:* • When is the work environment (staff facilities, environmental conditions, safety and security at work, hygienic conditions, workplace design etc.) evaluated? • Who evaluated work environment? • What were the results of the work environment assessment? • Were the results used for further work environment planning? • What risks were identified according to the results of the work environment assessment? • What are work environment related investments for the near future? *Documentation:* • investment plans • audit reports • on-site inspection reports • minutes of review • corrective actions plan	*Advice for auditors:* • Analog to requirement 1.4.3 • Here the work environment is taking into consideration. Both requirements are corresponding with requirements of 5.2 (site inspections). • The company has to clarify for both requirements: are infrastructure and working environment proper, appropriate and effective? • Assessment can be performed e.g. with a specific check list.
2	**Quality and product safety management system**			
2.1	**Quality management**			
2.1.1	**Documentation requirements**			
2.1.1.1	The implemented and documented system for product safety and quality management shall be retained completely in one location (product safety and quality manual or electronic system).	**classic**	*Questions:* • Where is documentation concerning the quality system for quality assurance and product safety retained? *Documentation:* • procedure for document control	

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2.1.1.2	A documented procedure shall exist for the control of documents and their amendments.	**classic**	*Questions:* • What rules exist regarding document control? • Do the documents have an identification code? • How is the identification code structured? • How can a revision be identified? • Who is responsible for changes? *Documentation:* • procedure for documents	
2.1.1.3	All documents shall be clearly legible, unambiguous and comprehensive. They shall be available in their latest version to relevant personnel at all times.	**classic**	*Questions:* • Are all documents legible? • Are the documents unambiguous? • Are the documents available at the right places? Also after office hours? • How do relevant employees have access to documents? • How are document changes communicated to relevant employees? • How is document validity identified? • How is it ensured that only valid documents are in circulation? • Are there any distribution lists for documents? *Documentation:* • examples • procedure • distribution lists	
2.1.1.4	The reason for any amendments to documents critical for the product requirements shall be recorded.	**classic**	*Questions:* • Are the reasons for any amendments to documents, critical for the product requirements recorded? *Documentation:* • examples	

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2.1.2	**Record keeping**			
2.1.2.1	All records relevant for product requirements shall be maintained explicitly and completely and shall be available upon request.	**classic**	*Questions:* • What records exist? • Are the records complete? • Are the records available?	
2.1.2.2	Records shall be legible and genuine. If records are documented electronically, a system shall be in place to ensure that only authorized personnel have access to produce or amend these records.	**classic**	*Questions:* • Are records plausible? • Are records legible? • What kind of assurance is given that records cannot be subsequently manipulated? • Are the records reviewed by a supervisor?	
2.1.2.3	All records shall be kept in accordance with legal requirements and at least for one year.	**classic**	*Questions:* • Where are records stored? • Who stores records? • How long are records kept? • On what basis were record storage times defined? *Documentation:* • procedure documents	If a recommended converting time is defined, corresponding records shall be available at least until that date.
2.1.2.4	Any amendments to records shall only be carried out by authorized persons.	**classic**	*Questions:* • How are amendments to records carried out? • Who is authorized to make amendments? • How are amendments authorized?	
2.1.2.5	The records shall be securely stored and easily accessible.	**classic**	*Questions:* • What is the process in place to make documents and data available and readable? *Documentation:* • backup system, • storage condition	

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2.2	**Product safety management**			
2.2.1	**Product safety management system**			
2.2.1.1	**KO N° 2:** The basis of the company's product safety management system shall be a fully implemented, systematic and comprehensive risk management and/or HACCP system. For food, an HACCP system shall be used and be based upon the Codex Alimentarius principles.	**classic**	*Questions:* • On what principles is the companies HACCP/risk management system based? • Has every site/location a separate HACCP/risk management system? *Documentation:* • risk management system • HACCP system	*KO would be given:* • If there is no HACCP/risk management system. • If legal requirements are not included in HACCP/risk management system. • If there is no HACCP/risk management system for each individual site/plant.
2.2.1.2	The hazard analysis shall cover all processes the company is responsible for and which could have an impact on product safety. The hazard analysis for food shall also consider issues in relation to the presence of GMO and Allergens, or the risk of their presence.	**classic**	*Questions:* • Does risk management/HACCP system cover all product groups and processes? • Which processes are performed? Do they comply with practical work? *Documentation:* • product group overview • available flow chart with all process steps	*Advice for auditors:* Here, all handled product groups on-site have to be taken into account. Be aware of the new applicable products in the scope: household and personal care products and packaging materials (see IFS Wholesale/Cash & Carry Standard, Part 1, Annex 5). For HPC and packaging products, a fully and comprehensive risk analysis has to be carried out). In case of exclusion of these kind of products or products not covered by the scope of this Standard, cross contaminating risks have to be taken into account.

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2.2.1.3	The company shall ensure that the risk management system and/or HACCP system is based upon scientific literature, or technical verified specifications in relation to the traded and/or handled products and procedures.	**classic**	*Questions:* • Is the hazard analysis/risk assessment plan based upon scientific literature or technically verified specifications or other legally required documentations relating to the manufactured products and procedures? • How are new technical developments taken care of? • Does the hazard analysis/risk assessment system meet all applicable regulatory requirements of the country in which it is established, including the required and applicable risk assessments and supporting documentation? *Documentation:* • references of used literature, etc.	*Advice for auditors:* Where applicable, such regulatory requirements will supercede requirements of the standard. Related to e.g. Canadian and US law, certain forms and formats are required.
2.2.1.4	The risk management/HACCP system shall be reviewed annually in principal and aligned, if necessary. Relevant changes within processes lead to an update of risk management/HACCP system during the year.	**classic**	*Questions:* • How are product development/product modification and hazard analysis interconnected? • Have there been changes made during the last year? *Documentation:* • HACCP system • hazard analysis and risk assessment • risk management system	
2.2.1.5	The HACCP system covers all treatment activities. This also includes product development and the conformity of product packaging (primary packaging).	**plus**	*Questions:* • Which treatment/processing activities have been identified? • Are all product development steps considered? • How many different types of primary packaging is used on-site?Are they fully considered within the HACCP system?	

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2.2.1.6	Any legal requirements of the production and destination countries are to be considered for all treated products.	**plus**	*Questions:* • How many production and sourcing countries are concerned? • Have all relevant legal requirements been taken into consideration? • Is importation from third countries carried out?	
2.2.2	**Compilation of risk management/HACCP team**			
2.2.2.1	The risk assessment shall be carried out by person(s) with adequate knowledge of the processes and products involved.	**classic**	*Questions:* • Who is member of the hazard analysis/risk assessment team? • Which departments/functions are included in the hazard analysis/risk assessment team? • How was qualification for hazard analysis/risk assessment team membership verified? • What hazards are connected to the product? *Documentation:* • evidences for education • advanced training	

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2.2.2.2	The company shall have a risk management or HACCP team, which is multidisciplinary. The team shall have strong senior management support.	**classic**	*Questions:* • Who is a HACCP/risk management team member? • Is the team well known across the company? How was it announced? • Which departments/functions are included in the HACCP/risk management team? • How was qualification for HACCP/risk management team membership verified? • What hazards are connected to the product or process, which means: is the knowledge available in the team? *Documentation:* • evidences for education • advanced training • job descriptions • team matrix • blackboard notice • HACCP/risk management system • organization chart	

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2.2.2.3	The team leader shall be fully conversant in risk management and/or HACCP principles and their application. The team/team leader shall be able to demonstrate the ability to identify, control and manage product safety hazards.	**classic**	*Questions:* • Is a team leader in place who has evidentially specific knowledge about content and application of risk and/or HACCP management? • Has the team enough competences/knowledge to manage and ensure product safety? • Does the company use an external expert? • Does a contract exist with an external expert? *Documentation:* • service or consulting contracts • process descriptions • HACCP/risk management system • professional education • (advanced) training documents • proof of competences	*Advice for auditors:* Requirement is directly linked to requirement 2.2.1.
2.2.2.4	If the knowledge related to products and processes is inadequate, the company shall take appropriate steps to ensure the risk assessment is undertaken by competent person(s).	**classic**	*Questions:* • Has a consultant/expert being used? • How is ensured that the designated person is competent for performing a risk assessment? *Documentation:* • service contract • evidence about sufficient knowledge	

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2.2.3	**Hazard analysis**			
2.2.3.1	Complete descriptions of services and products shall be available and shall include relevant information concerning product safety.	**classic**	*Questions:* • Is a full description of services in place? • Is a full description of own treated/processed products in place? • Is a full description of (customer) own brand products? • Are all product safety aspects covered? *Documentation:* • description of service, customer requirements • process descriptions • product descriptions • hazard analysis	*Advice for auditors:* • Is there a broad description of products and logistical services available, with respect to the product groups they handle? • Product groups are described, e.g. frozen food (list of products in this group). • Product information, which are necessary for logistical services, e.g. temperature, packaging, humidity are available. • self treated/processed products and (customer) own brand products need to be described seperately
2.2.3.2	A current version of the flow diagram shall be available for logistical and product specific processes. In the event of any changes, the flow diagram shall be updated.	**classic**	*Questions:* • Are flow charts available for all processes? • Are flow charts available for all treated/processed products? • Are flow charts available for all (customer) own brands and outsourced products? • Are the flow charts dated? • Were there changes, are they traceable? *Documentation:* • flow charts for all processes and relevant products • HACCP/risk management system	*Advice for auditors:* Processes of product specific and logistical services are laid down in graphical visualization. Graphics have to be aligned in case of systematically or contextual changes (documents have a date stamp). They are used for proper visualization of processes and demarcation and show (critical) control points. These flow charts are being assessed during scheduled verification.

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2.2.3.3	All flow diagrams are reviewed by on-site checks.	**classic**	*Questions:* • How are the on-site checks performed and by whom? • Have corrective actions been carried out? *Documentation:* • minutes of on-site check • HACCP study	
2.2.3.4	An analysis and assessment of all hazards shall be undertaken to evaluate all physical, chemical and biological hazards, including allergens, that may reasonably be expected to occur.	**classic**	*Questions:* • Does a hazard analysis exist for each step? • Are all hazards included? • Which (micro-)biological, physical and chemical hazards can be expected? • How was the hazard analysis performed? *Documentation:* • hazard analysis	
2.2.3.5	The hazard analysis shall consider the likelihood of occurrence of hazards and severity of their adverse health effects. Where risk classification is used, a hazard analysis with risk assessment shall be documented for each risk class.	**classic**	*Questions:* • Does a hazard analysis for all product groups, treated/processed products and (customer) own brands including harm and likelihood exist? • Are risk classes defined? If so, which ones? • Are these risk classes reviewed by hazard analysis? *Documentation:* • hazard analysis and risk assessment	*Advice for auditors:* This specific risk assessment is conducted to define monitoring points (critical control points and control points in processes).

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
2.2.3.6	For all steps which are important for product safety, but which are not CCP's, the company shall implement and document control points (CP's).	**classic**	*Questions:* • Which CCPs were defined? • How many CCPs exist? • On the defined CCPs, can the process be influenced in order to prevent, eliminate or reduce a product safety hazard? • Which CPs are defined? • Which preventative measures were taken regarding CPs? • Which preventative measures are documented? • How are the measures documented? *Documentation:* • hazard analysis • flow chart • decision tree • risk matrix • preventative measures	
2.2.3.7	For the specific control measures, the appropriate critical limits shall be defined (e.g. determination of critical limits for each CP/CCP).	**classic**	*Questions:* • Is a critical limit defined for each CP/CCP? • What critical limits are defined? • How were the critical limits determined? • On which background are these critical limits based? • Are these critical limits sufficient and effective? *Documentation:* • HACCP/risk management system • science based limits	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
2.2.3.8	**KO N° 3 [NA possible]:** Where a specific monitoring procedure is necessary for product safety, a monitoring system shall be implemented for each CCP. Monitoring and control of each CCP shall be demonstrated by records. The records shall specify the person responsible as well as the date and result of the monitoring activities.	**classic**	*Questions:* • How are CCPs monitored? • Are the CCPs under control? • How is the monitoring of each CCP documented? • Who documents? Who are the responsible employees? • Are date, time, responsible employee and result/reading documented? • How long will records be stored? • Where are records stored? *Documentation:* • HACCP concept • records concerning CCP's	*Advice for auditors:* If no CCP is defined, this has to be documented in the audit report. *KO would be given:* • If the defined CCP are not under control • If the defined CCPs are not monitored according to companies requirements
2.2.3.9	The operative personnel in charge of the monitoring of CCP's shall have received specific instructions.	**classic**	*Questions:* • How is the relevant personnel instructed? • Is the relevant personnel able to demonstrate and explain the monitoring procedure?	
2.2.3.10	Records of CCP's monitoring shall be checked within the verification at least.	**classic**	*Questions:* • What's the frequence of checking? • Who is checking the records? • Have there been deviations? *Documentation:* • monitoring records	
2.2.3.11	The CP's shall be monitored and recorded.	**classic**	*Questions:* • In which frequence are CPs monitored? • How is the monitoring recorded? *Documentation:* • receiving records • temperature control records (also electronically) • pest control records	

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2.2.3.12	In the event that the monitoring indicates that a particular critical limit is not under control (e.g. CP/CCP), adequate corrective actions shall be taken and documented. Such corrective actions shall also take into account any non-conforming products.	**classic**	*Questions:* • What corrective actions are defined for each CP/CCP? • When was a corrective action carried out? • Where are corrective actions documented? • Who documents the performance of corrective actions? • Are non-conforming products also taken into consideration? • Are there corrective actions performed and effectiveness assessed? *Documentation:* • CCP an CP records • corrective actions	*Advice for auditors:* The monitoring is defined in Codex Alimentarius: performance. The performance of planned series of monitoring or measurements of parameters, to assess if defined CCP's are under control. In IFS this is stretched also for CP's.
2.2.3.13	Procedures of verification shall be established to confirm that the risk management/HACCP system is effective. Verification of the HACCP system shall be performed at least once a year. Within the verification following information shall be considered: • internal audits • external audits • evaluation of complaints. The results of this verification shall be incorporated into the risk management/ HACCP system and shall be communicated to senior management.	**classic**	*Questions:* • How often is the risk management/HACCP system verified? • What was the date of the last verification? • What was the result of the last verification? • Does the risk management/HACCP system reflect the results of the verification? • What was the last date when the risk management/HACCP system was changed? *Documentation:* • audit reports or other reports for verification • management review • evaluation of complaints	

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2.2.3.14	Documentation shall be available covering all processes, procedures, control measures and records. These shall be appropriate to the nature and size of the company.	**classic**	*Questions:* • What HACCP/risk management related documents exist? • Do these documents include processes, procedures and results? *Documentation:* • inspection plans • records • product descriptions • hazard analysis • risk analysis	
2.2.3.15	All relevant treatment steps are laid down in flow diagrams.	**plus**	*Questions:* • Are all relevant treatment/processing steps covered? *Documentation:* • flow diagram	
2.2.3.16	The intended use of own brands and self treated products shall be described in relation to the expected use of the product by the end consumer, taking into account vulnerable groups of consumers.	**plus**	*Questions:* • How have vulnerable groups being identified? • What is the intended use of the product? • The product is unsuitable for which consumer group? • Is the product suitable for children, pregnant women, elderly persons? *Documentation:* • product description	
2.2.3.17	For food treatment, the determination of relevant critical control points (CCP's) shall be facilitated by the application of a decision tree or other tool(s), which demonstrate a logical reasoned approach.	**plus**	*Questions:* • Which tool has been used to determine relevant CCPs? • Have all relevant treatment/processing activities being considered?	

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3	**Resource management**			
3.1	**Resource administration**			
3.1.1	All personnel performing work that affects product safety, legality and quality shall have the required competence by education, work experience and/or training, based on a hazard analysis and risk assessment.	**classic**	*Questions:* • How is it assured that new employees have the right competences for the job? • Is the hazard analysis comprehensive and genuine? *Documentation:* • Hazard analysis and risk assessment • training evidences • graduation certificate	
3.2	**Personnel**			
3.2.1	**Personnel training/instructions**			
3.2.1.1	There shall be documented requirements relating to personnel hygiene and, if necessary, infection control, which are based on hazard analysis and assessment of associated risks in relation to product and process. These include, as a minimum, the following fields: • protective clothing • hand washing and disinfection • eating and drinking • smoking • actions to be taken in case of cuts or skin abrasions • fingernails, jewellery and personal belongings • hair and beards.	**classic**	*Questions:* • What is the policy regarding personnel hygiene? • Do the rules regarding personnel hygiene include hand cleaning, food and beverages, smoking, handling of injuries, finger nails and jewelry, hair and beards? • Are the rules based on a hazard analysis? • Where may employees smoke? • How should lesions be treated/covered? *Documentation:* • hygiene rules for employees • hazard analysis	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
3.2.1.2	The requirements for personnel hygiene shall apply to all relevant personnel, service providers and external persons. Compliance shall be checked on a regular basis.	**classic**	*Questions:* • How is the hygiene policy communicated? • Are personnel hygiene rules also followed by external service providers/workmen and visitors? • How is it assured that external persons know the relevant hygiene rules? • Is employee compliance to hygiene rules checked on a regular basis? *Documentation:* • hygiene rules for employees • hygiene rules for visitors • on-site inspection reports • training documents, bulletins • list of identified failures • corrective actions • audit reports	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
3.2.2	**Protective clothing for personnel, service providers and visitors**			
3.2.2.1	The protective clothing for employees and visitors is appropriate, depending on requirements for processes and products.	**classic**	*Questions:* • What are the rules regarding protective clothing? • Are protective clothing rules based on risk analysis? • Are protective clothing appropriate regarding requirements on processes and products? • When must protective clothing and/or working clothes be changed? *Documentation:* • personnel hygiene rules • hazard analysis and HACCP/risk management system • procedure descriptions • rules for personnel hygiene • reasons for type of working clothes and/or protective clothing • hygiene rules for visitors	
3.2.2.2	Suitable protective clothing shall be available in sufficient quantity for each employee.	**classic**	*Questions:* • How many protective suits/uniforms are at the disposal of each employee? • How often is an employee supposed to change his/her protective suit/uniform?	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
3.2.2.3.	All protective/hygiene clothing shall be thoroughly and regularly laundered. Hazard analysis and assessment of associated risks, together with consideration given to the processes and products of the company shall determine, if clothing shall be washed by a contract laundry, on-site laundry or by the employee.	**classic**	*Questions:* • Are there any rules for protection and/or working clothes? • How are the clothes going to be cleaned? • Are there differences in cleaning the clothes? • Do employees clean their clothes at home? • Is the cleaning of working clothes based on an hazard analysis and assessment of associated risks? *Documentation:* • process descriptions • hygiene rules • hazard analysis • service contracts for laundry • documents from internal audits	
3.2.2.4	Rules are existing for cleaning and checking of protective and hygiene clothing.	**plus**	*Questions:* • What rules exist for which area? • How is clothing being checked? • Are employees following the rules? • What happens if a deviation with rules is detected?	
3.2.2.5	Company procedures shall exist to ensure that all personnel, service providers and visitors are aware of the rules regarding the management of wearing and changing protective clothing in specified areas in accordance with product and process requirements.	**plus**	*Questions:* • What are the rules regarding protective clothing? • Are the protective clothing rules based on hazard analysis? • When must protective clothing be changed? • examples of areas: catering, changing rooms, smoking area, toilets, etc. *Documentation:* • personnel hygiene rules	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
3.2.2.6	In work areas where wearing headgear and/or beard snood is required, rules for wearing and changing are defined. Compliance with these rules shall be checked on a regular basis.	**plus**	*Questions:* • In which treatment/processing areas is wearing of protective headgear and/or beard snood mandatory? • What kind of headgear is used? • How shall headgear be used? *Documentation:* • personnel hygiene rules	
3.2.3	**Procedures applicable for infectious diseases**			
3.2.3.1	There shall be written and communicated measures for personnel, service providers and visitors to declare any infectious disease which may have an impact on food safety, based on a hazard analysis and risk assessment. In case of declaration of infectious disease, actions shall be taken in order to avoid/minimize risk of contamination of products.	**classic**	*Questions:* How shall personnel and visitors behave in case or suspicion of an infectious disease? • How is it ensured that personnel and visitors know the guidelines? *Documentation:* • personnel hygiene rules • visitors hygiene rules	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
3.3	**Training and instruction**			
3.3.1	The company shall implement documented training and/or instruction programs with respect to the product requirements and the training needs of the employees. There is an overview in place (e.g. Matrix), from which the necessary trainings result based on the job descriptions of the employees. Before commencing work, basic product safety instruction shall take place.	**classic**	*Questions:* • Is the training content described? • Who is responsible for training? • What is the evidence of the trainer's qualification? • Are all employees trained? • What was the content of the last training session? • Is the language defined? • How are foreign employees trained/instructed? • Who participates in the training sessions? • How are the instruction necessities for each employee determined? • How often are training sessions held? *Documentation:* • training programs • training schedules • training documents and records	
3.3.2	The documented training and/or instruction programs shall apply to all personnel, including seasonal and temporary workers and employees from external companies, according to their respective work area.	**classic**	*Questions:* • Are prospective employees trained/instructed upon employment? • Which employees are trained/instructed upon employment? What is the content of these instructions? *Documentation:* • training evidences for all employees • training documents • training programs • assessment of efficiency	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
3.3.3	Records shall be available of all training/instruction events, stating: • list of participants (this shall include their signature) • date • duration • contents of training • name of trainer/tutor. There shall be a procedure or program in place to prove the effectiveness of the training and/or instruction programs.	**classic**	*Questions:* • Which training courses are undertaken? • Are there any special training courses? • Are training courses documented? • What has been documented? • Have participants signed the training proofs? • How often are hygiene training sessions held? • What was the content of the last hygiene training session? *Documentation:* • training evidences	
3.3.4	The contents of training and/or instruction shall be reviewed and updated regularly and take into account company's specific issues, product safety, food related legal requirements and product/process modifications.	**classic**	*Questions:* • How are training contents reviewed? • When are training contents reviewed? • When was the latest training content update done? • What was the content of the latest update? • specific issues: non-conformitites, failure, complaints, etc *Documentation:* • review test • audit results	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
3.4	**Sanitary facilities, equipment for personnel hygiene and staff facilities**			
3.4.1	The company shall provide staff facilities, which shall be proportional in size, equipped for the number of personnel and designed and operated so as to minimize food safety risks. Such facilities shall be kept in clean and good condition.	**classic**	*Questions:* • How many employees are working at the company? • Do they have access to a cafeteria or any other kind of staff room/area? • Are there locker rooms? • Are restrooms in place? • Are there sanitary rooms? • Are these rooms functioning well and in a clean and proper condition? *Documentation:* • plant lay-out • process descriptions • documents of on-site inspections • cleaning plans • evidences and checking protocols • contracts with providers	
3.4.2	Adequate hand washing facilities shall be provided in the sanitary areas.	**classic**	*Questions:* • Does a hazard analysis exists and how are the results implemented? • Which possibilities exist for hand cleaning? • When shall hands be cleaned? • Is the current situation coherent with the outcome of hazard analysis and assessment of associated risks? *Documentation:* • hazard analysis • hygiene rules	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
3.4.3	Hand washing facilities shall provide as a minimum: • running potable water at an appropriate temperature • liquid soap • appropriate equipment for hand drying.	**classic**	*Questions:* • Are all hand washing facilities provided with single use towels, liquid soap and disinfectant? • Are all hand washing facilities provided with cold and hot running water in right temperature? • Is the water potable? • Is the water temperature appropriate? • How is hand drying organized? • Is the equipment for hand hygiene appropriate? Are there one-way tissues? *Documentation:* • cleaning plans • safety data sheets of used cleaning agents	
3.4.4	Where highly perishable, unpackaged food products or sensitive products are handled, the following additional requirements regarding hand washing/hygiene shall also be provided: • hand contact-free fittings • hand disinfection • adequate hygiene equipment • instruction signs • waste container with hand contact-free opening.	**classic**	*Questions:* • Are all areas provided with hand contact-free fittings, hand disinfection devices and signs or pictograms, where highly perishable food products are handled? • Is the equipment adequate and up to standard in these areas? *Documentation:* • rules for company and or personnel hygiene • documents for approval • instruction manuals and safety data sheets, signs/pictograms • cleaning plans	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
3.4.5	There shall be in place rules and facilities to ensure the correct management for personnel belongings and for food brought to work by personnel, food coming from dining room and from vending machines. The food shall only be stored and/or used in designated areas.	**classic**	*Questions:* • Are rules in place dealing with personal food and belongings? • What are designated areas for consuming food during the breaks? *Documentation:* • training materials • bulletin board • site inspection records • internal audit records	
3.4.6	The company shall provide suitable changing rooms for personnel, service providers and visitors. Where necessary, outdoor clothing and protective clothing shall be stored separately.	**classic**	*Questions:* • Are there locker-rooms for employees and visitors with separation for outdoor and protective clothing?	
3.4.7	Toilets shall not have direct access to an area where food products are handled. Sanitary facilities shall have adequate natural or mechanical ventilation. Mechanical airflow from a contaminated area to a clean area shall be avoided.	**classic**	*Questions:* • Do toilets open directly into storage and/or treatment/processing areas? • Is the air ventilation sufficient for the size of the sanitary facility? • If mechanical airflow is used: where is the air originated from? *Documentation:* • airflow plan	
3.4.8	Access to rooms where open or highly perishable foods are handled shall be clearly regulated, based on hazard analysis and assessment of associated risks.	**plus**	*Questions:* • Which access have been identified as necessary to regulate? • Is the hazard analysis considering all relevant parameters?	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
3.4.9	The risk of product contamination through foreign material brought along by personnel is assessed and minimised. This also considers personnel belongings and food brought to work by personnel. The food and personal belongings shall only be stored and/or used in designated areas.	**plus**	*Questions:* • Do employees have clear requirements in regard to their belongings and food brought to work? • Where are employees allowed to eat? • How does the company control the conditions? *Documentation:* • training material • bulletin board	
3.4.10	Based on hazard analysis and assessment of associated risks, there shall be a program in place to check the effectiveness of hand hygiene.	**plus**	*Questions:* • How is the effectiveness of hand hygiene being checked? • Is the hazard analysis and risk assessment comprehensive? *Documentation:* • site inspection • hazard analysis and risk assessment	
3.4.11	In areas where open, highly perishable products are handled and/or in social areas sufficient possibilities for hygiene measures of hands, boots, shoes and/or clothing are in place. Areas where open food is handled are sufficiently equipped, based on a hazard analysis and assessment of associated risks. The implementation of current legal requirements is ensured.	**plus**	*Questions:* • What kind of hygiene measures/devices are in place? • Are these measures/devices are sufficient to ensure a propper cleaning of concerned equipment? *Documentation:* • hazard analysis and risk assessment	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
3.4.12	Changing areas shall be situated so that they allow direct access to areas where open, highly perishable food products are handled. Based on hazard analysis and assessment of associated risks, exceptions shall be justified and managed.	**plus**	*Questions:* • How is the access to processing areas organised? • How is protective clothing handled during breaks/intervals? • Does a hazard analysis exist for lockerrooms with no direct access to processing areas? *Documentation:* • personnel hygiene rules • hazard analysis and risk assessment	
4	**Core processes**			
4.1	**Contract review**			
4.1.1	Requirements which are defined between the contract partners shall be reviewed before a supply agreement is concluded. All clauses related to quality and product safety shall be communicated to each relevant department.	**classic**	*Questions:* • Do written supply agreements with customers exist? • Which other agreements exist (e.g contracts, transport orders)? • Are there specific customer requirements for the handled products? • Who checks and approves customer requirements? • Which departments have been identified as relevant? • How are the customer requirements communicated to the relevant departments? *Documentation:* • delivery terms, service contracts, transport orders • working instructions • process description(s) • customer agreements/contracts • minutes	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.1.2	Changes of existing contractual agreements shall be documented and communicated between the contract partners.	**classic**	*Questions:* • How are changes on already existing agreements or contract managed? Are there examples? • How is it ensured that customers are informed about changes? • Who checks and approves changing customer requirements? • How is the communication managed in case of changes? *Documentation:* • notes of changes within delivery terms, additions on contracts • process descriptions • customer agreements/contracts • minutes • training documents	
4.1.3	Specific quality and safety requirements from customers shall be communicated to the supplier. Evidences are available showing that the supplier is accepting these.	**classic**	*Questions:* • Are there specific customer requirements in regard to quality and/or safety of products? • Did the company clearly determine the responsibilities and procedures for reviewing customer requirements? If yes, how are they transmitted to the suppliers? • How is it possible to verify the transmission to the suppliers at a later time?	*Advice for auditors:* It is important to check here whether all product requirements of a customer are really transmitted by the wholesaler to the suppler/manufacturer, if necessary. Often, the wholesaler prepares own specifications that are passed on to the suppliers. Here, a comparison on basis of the trading activities carried out is required for all important products or product groups. Examples of specific quality and safety customer requirements: necessity to implement metal detectors, no GMO, identity preserved, etc.

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.2	**Specifications**			
4.2.1	The necessity of specifications is based on a hazard analysis and assessment of associated risks. Necessary specifications are available at the company.	**classic**	*Questions:* • Which specifications are identified as necessary to have it on-site? • Have been risk classes used? • How are specifications managed? *Documentation:* • Hazard analysis and risk assessment • Specifications	*Advice for auditors:* Socalled producers of A-brand products often don't provide detailed specifications for their products. However, requirements for products necessary to maintain their safety, quality and integrity need to be available at the company (e.g. temperature requirements).
4.2.2	Specifications shall be available and in place for all customer and own branded products and finished products which are treated on-site. They shall be up to date, unambiguous and in compliance with legal requirements and with customer requirements.	**classic**	*Questions:* • Are there regulations for specification control (preparation, review, approval, distribution)? • What minimum content has been determined for specifications? • How are the traded products specified? • If specifications are available: who reviews them and ensures that they are up-to-date? • Are legal regulations of all countries of destination taken into account?	*Advice for auditors:* The fruit and vegetable sector often trades on the basis of EU marketing standards (UNECE). Then specifications are unnecessary unless required by the customer. There are, however, almost always specific specifications available for private labels of retail.

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.2.3	Customer specification shall be complied with. Deviations are communicated to the customer and accepted.	**classic**	*Questions:* • How does the wholesaler ensure that customer requirements (often forming the basis of the commercial transaction) are complied with and/ or transmitted to the supplier/manufacturer comprehensively? • What are the key parameters in the customer specifications? • How does the wholesaler check whether the customer specifications are complied with completely (e.g. laboratory analytics, goods inspections at the receiving)? *Documentation:* • customer specification • working instructions • email exchange	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.2.4	There shall be a procedure for the creation, the modification, approval and management of specifications.	**classic**	*Questions:* • Which specifications are handled? • What kinds of determinations exist for preparing, reviewing and approving specifications? • Which requirements are defined for transmitting information from specifications to suppliers and customers? *Documentation:* • procedure description • specification overview	*Advice for auditors:* Check here whether the rules for specifications are sufficiently detailed. Important points: who reviews the content of the specifications? Who releases them? How is it recognisable that the specifications are up-to-date?
4.2.5	Specifications and/or their contents shall be provided in the relevant location and accessible to all relevant personnel.	**plus**	*Questions:* • Who has access to specifications or other legal required documentation? • How is the necessary content accessible by all relevant personnel? *Documentation:* • database • specifications	
4.3	**Product development/product changes/changes of associated processes**			
4.3.1	A procedure for product development shall be in place which incorporates the hazard analysis principles, in accordance with the HACCP system.	**classic**	*Questions:* • Does the wholesaler carry out development activities? If yes, what kind of developments? • Is there a procedure indicating the development process? If yes, how is compliance with legal and customer requirements ensured? • Is there development planning? *Documentation:* • procedure description or flow chart	*Advice for auditors:* If a wholesaler conducts developments, the process of manufacturing is mostly carried out by contracted manufacturers and therefor can only be carried out in very close cooperation with these suppliers. Here, the auditor has to check in what way the practical implementation is carried out and how the wholesaler verifies or accompanies the compliance with all relevant development steps and product specifications at the selected supplier.

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.3.2	A process shall be in place to ensure that labelling/declaration complies with current legislation of destination countries and customer requirements.	**classic**	*Questions:* • Who checks the labelling/declaration of the (new) product? • How is legality ensured? • To which countries are the products are delivered to? How does the wholesaler ensure the correct declaration for all countries of destination? • Are there any customer specifications related to labelling/declaration? *Documentation:* • procedure description or flow chart	
4.3.3	Progress and outcome of product development shall be traceable, based on records.	**classic**	*Questions:* • Have there been new products developed during the last year? • Have there been product changes carried out during the last year? *Documentation:* • HACCP system • validation records	
4.3.4	The company shall ensure that in the event of changes to product formulation, including rework and packaging material, process characteristics are reviewed in order to assure that product requirements are complied with.	**plus**	*Questions:* • When have the last changes being made? • How have been process characteristics reviewed?	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.4	**Purchase**			
4.4.1	The company shall control purchasing processes to ensure that all externally sourced materials and services, which have an impact on product safety and quality, conform to requirements.	**classic**	*Questions:* • The purchasing transactions are based on which criteria? • How are own and (if applicable) customer requirements incorporated into the purchasing specifications? • Are there fundamental specifications defined by the customer? How are they taken into account? • Which specifications are there for contracted service providers? Is the purchasing department transmitting them to the supplier? *Documentation:* • procedure description or flow chart • specifications • contracts	*Advice for auditors:* Sales and purchasing at a wholesaler always have to work closely together. The customer often specifies the character of the goods through their product requirement (e.g. specification).
4.4.2	Where a company chooses to outsource any process that may have an impact on product safety and quality, the company shall ensure control over such processes. Control of such outsourced processes shall be identified and documented within the product safety and quality management system.	**classic**	*Questions:* • Which processes are outsourced to a third party? • Are these processes outsourced frequently or seldom (e.g. high peaks during a specific season)? • What measures has the company implemented to control these processes? *Documentation:* • procedure descriptions • contracts with third party service provider • Risk assessment	*Advice for auditors:* An outsourced process is a process which is part of the certification scope of the certified site, but also carried out by an third party on (ir)regular basis.

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.4.3	There shall be a procedure for approval and monitoring of suppliers and service providers (internal and external), based on a hazard analysis and assessment of associated risks.	**classic**	*Questions:* • What are the prerequisites suppliers/services providers need to fulfil before they are allowed to deliver? • Does the wholesaler inform the suppliers about the approval requirements? • Which determinations for the supplier assessment have been made? • Which suppliers are assessed? • How does the wholesaler handle blocked suppliers and ensure that no goods are being ordered/delivered from them? *Documentation:* • hazard anaylsis and risk assessment	*Advice for auditors:* The procedure for approving and monitoring suppliers should include the following criteria at a minimum: compliance with specifications, analysis of complaints that occurred, delivering reliability, compliance with legal requirements. Establishing additional criteria is sensible and has to be determined individually.

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.4.4	The procedure for approval and monitoring of suppliers and service providers shall include clear, risk-based assessment criteria.	**classic**	*Questions:* • Which criteria are used for the supplier and service provider assessment(s)? • Is there a transparent overview of the existing certificates of the suppliers (e.g. IFS, GlobalGAP, organic)? • Are specific customer specifications exist relating to certain certifications of suppliers? • Does the wholesaler request the renewal of supplier certificates on a regular basis? • Does the company conduct supplier audits (e.g. for own brand producers)? If yes, how are they recorded? Is there an action plan from the supplier audits? Who conducts supplier audits (internal staff members/service providers)? How were the auditors qualified? • Are the supplier audits conducted by contracted third parties? Which criteria are inspected by the service provider? *Documentation:* • procedure description or flow chart • supplier list • service provider list • evaluations	*Advice for fruit & vegetables wholesalers:* in the fruit and vegetable sector, retail often requests producer standards. These are complemented by specific requirements for approved levels of residues that are also agreed by contract. *Advice for auditors:* Here, it is important to check which customer specifications are implemented for each supplier.

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.4.5	The results of supplier's assessments shall be reviewed regularly, but at least annually. There shall be records of the reviews and of the actions taken as a consequence of assessment.	**classic**	*Questions:* • Who reviews the results of supplier or service provider assessments? • How often are the results of supplier or service provider assessments reviewed? • What actions are taken after review of the results for supplier or service provider assessments? • How are these actions handled? • Are some suppliers/service providers being blocked due to the results? • Do responsible persons, which use such suppliers/service providers, know the assessment system and the results or rather resulting actions? *Documentation:* • results from supplier assessment and measurement sheet • audit results • procedure description(s) • minutes • evidences of performance data	
4.4.6	The purchased products shall be checked risk based on the basis of a test plan, in accordance with the existing specifications and for their authenticity.	**classic**	*Questions:* • How does the company check the quality of the products supplied? • Are there specifications for a sampling plan? Does the wholesaler conduct own tests if there are not any customer specifications? • Is it possible to easily identify the authenticity of the traded products? How does the wholesaler check the authenticity? Is this verifiable?	*Advice for auditors:* In many industries, it is common that suppliers transmit the analyses results to the wholesaler. This information is important but should not serve as the only source for the wholesaler, depending on the product responsibility. (see also analyses in chapters 5.2.1 and 5.2.2)

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.5	**Product packaging**			
4.5.1	Declarations of conformity are available for all primary packaging used on-site, which comply with the current legal requirements.	**classic**	*Questions:* • Are declarations of conformity available for all products?	
4.5.2	The suitability of the packaging material shall be checked for all relevant product groups against the declaration of conformity or letter of no objection.	**plus**	*Questions:* • Is the conformity of packaging material ensured for the specific products? • Is the intended or actual usage of the packaging material considered (e.g. for aliphatic (fatty) products?	
4.5.3	The labelling/declaration complies with current legal requirements and, if applicable, customer requirements.	**plus**	*Questions:* • Do specific customer requirements on labelling/declaration of products exist?	
4.6	**Buildings and constructional requirements**			
4.6.1	**Constructional requirements**			
4.6.1.1	The working environment shall not compromise product safety and quality.	**classic**	*Questions:* • Which parts of the company's working environment are relevant in terms of product safety and quality? • How often are these parts being assessed? • Are there regular on-site inspections? • Are specific areas secured? *Documentation:* • process descriptions • technical and legal requirements • on-site audit/inspection documents • audit results	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.6.1.2	The loading area shall be appropriate for its intended use. It shall be constructed in a way that: • products are protected from rain • accumulation of dirt is avoided • condensation and formation of mould growth is prevented • cleaning can be easily undertaken.	**classic**	*Questions:* • How are the loading areas designed? • Is condensed water or mould detected? • Are the exterior areas of the loading area in a proper condition? • How often is cleaning done? • Is the loading area part of the cleaning plan? • Is the loading area weather proofed? • Is cleaning of the loading area possible? • How is the off and on loading organized? *Documentation:* • cleaning plans and documentation • audit results and on-site inspections • procedure descriptions	
4.6.2	**Walls**			
4.6.2.1	Walls shall be designed and constructed to prevent the accumulation of dirt, to reduce condensation and mould growth and to facilitate cleaning.	**classic**	*Questions:* • Are walls moldy, dirty or covered with spiderwebs?	
4.6.2.2	The junctions between walls and floors and corners shall facilitate easy cleaning.	**plus**	*Questions:* • Are wall-floor junctions and corners rounded or somehow prepared?	
4.6.3	**Floors**			
4.6.3.1	Type and configuration of floor covering shall be appropriate in relation to requirements (e.g. weight bearing, cleaning agents).	**classic**	*Questions:* • Are there different types of floor covering, depending on the product stored/handled/treated in the respective area? • Are floors easy to clean? • How often are floors cleaned?	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.6.3.2	The hygienic disposal of waste water shall be ensured. Drainage systems shall be easy to clean and designed to minimise the risk of product contamination (e.g. ingress of pests, etc.).	**classic**	*Questions:* • How is waste water disposal ensured? • How often are gullies cleaned? *Documentation:* • cleaning evidence • drainage schedule	
4.6.4	**Ceilings/overheads**			
4.6.4.1	Ceilings (or, where no ceilings exist, the inside of roofs) are in good and proper condition.	**classic**	*Questions:* • How often are ceilings cleaned? *Documentation:* • cleaning evidence	
4.6.4.2	Where false ceilings are used, an access to the void shall be provided in order to facilitate cleaning, maintenance and inspections for pest control.	**classic**	*Questions:* • Are false ceilings used? In what areas? • What measures are in place to ensure a propper maintenance? • Is the void being inspected for pests on a regular basis? *Documentation:* • cleaning evidence • pest inspection report	
4.6.5	**Windows, gates and other openings**			
4.6.5.1	Windows, doors and gates shall be in good condition and shall be kept closed, if not in use.	**classic**	*Questions:* • Are doors, windows and/or gates damaged? • Are doors, windows and/or gates sealing completely? • What accesses has the building? • Can windows, doors and gates be closed?	*Advice for auditors:* In general check if walls, floors, drainage, windows, ceilings and overhead fixtures are in good condition, constructed and maintained to prevent the risk of product contamination (e.g. no splittering parts, liveries or corrosion).

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.6.5.2	Windows and other openings shall be designed and constructed to avoid the accumulation of dirt.	**classic**	*Questions:* • Can dirt accumulate on window sills?	*Advice for auditors:* Check if the accumulation of dirt, condensation and mould growth is minimised, and adequate cleaning is possible.
4.6.5.3	Where windows and roof glazing are designed to be opened for ventilation purposes, they shall be fitted with easily removable pest screens or other measures in order to avoid any contamination.	**classic**	*Questions:* • Are windows sealed with insect gratings? • Is integrity of gratings regularly reviewed? *Documentation:* • pest control schedule • On-site inspection plan	
4.6.5.4	In areas where unpackaged product is handled, windows and suchlike shall be protected against breakage.	**classic**	*Questions:* • Are all relevant areas considered sufficiently? *Documentation:* • shatter-proof evidence	*Advice for auditors:* In specific areas (e.g. ripening rooms), windows must be breakable for personal security reasons.
4.6.6	**Lighting**			
4.6.6.1	All working areas shall have adequate lighting.	**classic**	*Questions:* • How is it ensured that all working areas are adequately illuminated? • Are there regular inspections? • Is there a status quo testing of the lighting situation? *Documentation:* • inspection documents • legal requirements on working space environment • measuring results	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.6.6.2	In areas where open products are handled, lighting equipment and lightning traps shall be secured with shatter protection and installed, to minimize the risk of breakage.	**classic**	*Questions:* • Are open products handled in the warehouse? If so, where? • How are devices secured? Is this methode effective? *Documentation:* • declaration of the lighting-manufacturer	
4.6.7	**Exterior**			
4.6.7.1	All external areas shall be maintained in good condition.	**classic**	*Questions:* • What protective measures have been established if potentially damaging materials/substances are stored nearby and/or in the neighbourhood? • Is effectivity of protective measures regularly reviewed? • Who reviews the effectivity of the established protective measures? • How is effectivity of established protective measures reviewed? • Is the external area subject to the site inspection? *Documentation:* • cleaning plan • cleaning evidences • corrective actions	
4.6.7.2	Where natural drainage within the exterior area is inadequate, a suitable drainage system shall be installed.	**classic**	*Questions:* • Are the grounds in good condition? • Is natural drainage sufficient? • If natural drainage is insufficient, has a suitable drainage system been installed?	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.6.7.3	Outdoor storage shall be kept to a minimum. Where goods are stored outside, hazard analysis and assessment of associated risks shall be undertaken in order to ensure that there is no risk of contamination or adverse effect on quality and product safety.	**classic**	*Questions:* • Are there goods being stored outside? • Was a hazard analysis and assessment of associated risk performed? • What preventative and/or monitoring actions are in place? • Are corrective actions already in place for outside storage? *Documentation:* • procedure descriptions • HACCP/risk management system • hygiene and safety rules • documents for pest control • product defense concept • list of goods which are stored outside • hazard analysis • preventative and/or corrective actions	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.7	**Air conditioning/cooling/water/ice and compressed air**			
4.7.1	**Air conditioning/cooling**			
4.7.1.1	Requirements for environmental control (e.g. temperature, humidity) which influence product quality and product safety shall be defined and implemented.	**classic**	*Questions:* • Which requirements exist for air conditioning? • Do specific customer requirements exists? • How is air conditioning respected within hazard analysis/risk management? • Are these requirements implemented in the respective logistics areas? • How is the construction monitored? • Are the responsibilities regulated? • Do the employees know the demands? *Documentation:* • process descriptions • legal requirements • evidence about technical constructions • HACCP/risk management system • checklist • analyses • training and/or instruction documents • product declaration • print from measuring records • temperature records	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.7.1.2	One or more appropriate temperature recording system(s) shall be implemented in the scope of responsibility of the company, in order to monitor the process at appropriate intervals.	**classic**	*Questions:* • What kind of system is used? Is this appropriate? • Is an appropriate temperature recording system installed? • How are temperatures controlled? • How are temperatures monitored? • Where are temperatures recorded? • Is it ensured that the employees who use that system are well trained? • Is an appropriate interval for monitoring defined? • Are these monitoring intervals respected and performed? *Documentation:* • process descriptions • customer agreements/contracts • contracts/agreements from logistical providers • HACCP/risk management system • temperature recordings • checklists • evaluations • training and/or instruction documents • documents from audits • legal requirements (e.g. Regulation (EC) N° 37/2005) • print from measuring records or other documents like temperature checks of products • hazard analysis with risk assessment	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.7.1.3	Where the process requires air conditioning/chilled air, the equipment used for this purpose shall be adequately maintained and cleaned within an appropriate frequency.	**classic**	*Questions:* • How is this equipment being maintained and cleaned? • What's to consider? • Is this equipment included in the system of maintenance? • Is there evidence? *Documentation:* • maintenance schedules • maintenance documentation • cleaning protocols	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.7.1.4	In case of breakdown of the air conditioning/chilled system and/or in the event of deviations from the target temperature, an appropriate alerting system shall be in place. Effective emergency corrective action procedures shall be in place ensuring product safety or quality is not compromised.	**classic**	*Questions:* • What happens in case of an emergency? • Is there an alarm system or alarm list? • What happens in case of breakdown of air conditioning? • What happens in case of a deviation of the target temperature? • Is there a procedure for emergencies, including corrective actions? • Is the procedure for emergencies checked for efficiency? *Documentation:* • process descriptions • HACCP/risk management system • parameters for alarm and emergency situations • bulletins • training materials • audit documents • temperature records • defined corrective actions • legal requirements (e.g. Regulation (EC) N° 852/2004) • technical descriptions	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.7.2	**Water supply**			
4.7.2.1	The use and storage of water and/or ice that comes into direct contact with food and/or food packaging shall be evaluated, based on hazard analysis and assessment of associated risks, in order to ensure that contamination is eliminated. Water and ice shall be of proven potable quality.	**classic**	*Questions:* • Are water and/or ice getting used or stored? • Is the usage and storage based on a hazard analysis and assessment of associated risks? • Are all risks eliminated? • Is the water potable? *Documentation:* • process descriptions • HACCP/risk management system • use and storage requirements • hazard analysis and assessment of associated risks • evidences of efficiency • analyses values	
4.7.2.2	For the cleaning of surfaces which may come in direct contact with food, potable water shall be used and available in sufficient quantity.	**classic**	*Questions:* • Which surfaces are identified as to come into direct contact with conform food products? • How is ensured that potable water is used only? *Documentation:* • test results (water)	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.7.2.3	Recycled water which is used in the process shall not pose a contamination risk. The water shall comply with applicable legal requirements for potable water; records shall be available.	**classic**	*Questions:* • What for is water used in the company (social facilities, cleaning procedures, product ingredient, for washing fruits and vegetables)? • Is water treated on site (water hardness correction, chlorination, sterilization, filtration …)? • Are local legal requirements on hand? • Is water analysed according to legal requirements (own water supply, outside supply). Do results comply with standards? *Documentation:* • several analysis results	
4.7.2.4	The quality of water, steam or ice which comes into direct contact with food, shall be monitored following a risk based sampling plan.	**classic**	*Questions:* • Is water, steam or ice used is a station monitoring in place? • What kind of piping system exists? Ring-pipes, water-tanks) • What is piping made from? • Is analysis and sampling plan based on risk analysis? *Documentation:* • maintenance • analysis results	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.7.2.5	Non-potable water shall be transported in separate, properly marked piping. Such piping shall not be connected to the drinking water system, or allow the possibility of reflux to contaminate potable water sources or the operating environment.	**classic**	*Questions:* • Is drinking water system completely separated from non potable water piping? • What other systems are there? (e.g. used water, cooling water, water used for fire fighting). • Are water systems properly marked and where they are? • Are reflux avoidance equipments installed wherever necessary? *Documentation:* • piping system lay-out	
4.7.3	**Compressed air**			
4.7.3.1	Where compressed air is used which has direct contact with food or food packaging, its use shall be evaluated based on hazard analysis and assessment of associated risks. The use of compressed air shall not compromise product safety or quality.	**classic**	*Questions:* • Is compressed air used in specific processes? • When and how often is compressed air getting used? • Is the process of using compressed air subject to a hazard analysis and assessment of associated risks? • Is a contamination impossible while using compressed air? • Are all risks investigated? • Is potable water used for water or ice? *Documentation:* • procedure descriptions • HACCP/risk management system • rules for using materials • hazard analysis and assessment of associated risks • evidences of efficiency • analyses values • technical expertise	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.8	**Cleaning and disinfection**			
4.8.1	Based on hazard analysis and assessment of associated risks, cleaning and disinfection schedules shall be available and implemented. These shall specify: • objectives • responsibilities • the products used and their instructions for use • the areas to be cleaned and/or disinfected • cleaning frequencies • documentation requirements • hazard symbols (if necessary).	**classic**	*Questions:* • Who is in charge of cleaning and disinfection? • What kind of cleaning products and disinfectants are used? • What must be observed when using different cleaning products and disinfectants? • What areas are cleaned and disinfected? • How often are areas cleaned and disinfected? • Where are cleaning and disinfection procedures documented? • Do hazard symbols exist? • Does a contract exist for external service providers? *Documentation:* • cleaning schedules • up-to-date cleaning products and disinfectants list • product instructions • cleaning procedures documentation • external services contracts	*Advice for auditors:* Cleaning schedules can also contain instructions.

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.8.2	Cleaning and disinfection measures and check of effectiveness of these activities shall be documented. Resultant corrective actions shall be documented.	**classic**	*Questions:* • How are cleaning and disinfection controls performed? • Who performs these controls? • How often are cleaning and disinfection controls performed? • Where are cleaning and disinfection controls documented? • When are corrective actions executed? • Who executes corrective actions? • Who reviews effectiveness of corrective actions? • Where are corrective actions documented? *Documentation:* • records of cleaning and disinfection activities • cleaning controls • corrective actions	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.8.3	For transport containers (e.g. tankers, rail tankers), which are used for the transportation of liquid, granular and powdered unpackaged products, the following cleaning and disinfection measures shall be implemented, as a minimum: • the cleaning and disinfection measures shall be appropriate for the type of product • the cleaning and disinfection measures of the transport container shall include all associated working equipment (e.g. hoses, valves, strainers) • the cleaning and disinfection measures shall ensure that the transport container is clean, that unwanted substances are removed from the surfaces and the number of microorganisms are reduced to a level that is sufficiently low, depending on the intended use (cross-contamination is prevented) • objective evidence shall be available for the control of cleaning and disinfection measures of transport containers (e.g. records, certificates). The effectiveness of cleaning and disinfection measures shall be made known to the cleaning staff. The cleaning staff shall be trained in cleaning procedures.	**classic**	*Questions:* • Does the company use transport containers for liquid, granular and powders unpackaged products? • Is there a cleaning plan available for these kinds of transport containers? • Is the cleaning procedure adequate? • Are the substances used for cleaning adequate? • How are cleaning and disinfection performed? • What cleaning goals are defined? • What things are getting cleaned and disinfected? • How is it ensured that the measurements are effective? • What test methods are used? • By whom is the cleaning performed (internal/external)? • Are evidences of training in place? • Are markers/seals/logos used? • Is there a contract in place? *Documentation:* • procedure descriptions • cleaning plans • cleaning evidences • certificates • training evidences • safety data sheets • safe operating procedures for hazardous materials	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.8.4	It shall be ensured that only qualified personnel are used for cleaning activities. The personnel shall be trained regularly with regard to the application of the cleaning schedules.	**classic**	*Questions:* • Who is appointed for cleaning of the storage area, sanitation rooms, etc. • Have they been trained in regard to their tasks? *Documentation:* • training evidences	
4.8.5	Cleaning and disinfection schedules shall be reviewed and modified, if conditions change (e.g. rebuilding, new machines, new products, new cleaning equipment). Cleaning and disinfection plans are adjusted, if needed.	**classic**	*Questions:* • Have conditions changed during the last 12 month? • How is the review carried out? • Have there been changes made on the cleaning schedule(s)? *Documentation:* • cleaning schedules • layout plan	
4.8.6	The intended use of cleaning utensils shall be determined clearly. Cleaning utensils shall be used and stored in a way to avoid contamination.	**classic**	*Questions:* • Where are cleaning utensils being stored? • Does it effectivly avoid contamination? *Documentation:* • cleaning instruction(s) • cleaning schedule(s)	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.8.7	Current safety data sheets (SDS) and instructions for use shall be in place for cleaning agents and disinfectants and shall be always available on site. Instructions for use shall be known by the responsible personnel.	**classic**	*Questions:* • Are material safety data sheets available for all cleaning chemicals? • Are cleaning chemicals instructions up-to-date? • How are instructions transmitted to personnel in charge of cleaning procedures? • Where and when can the instructions be inspected? *Documentation:* • training evidences • safety data sheets • safe operating procedure for hazardous materials	
4.8.8	Cleaning utensils and chemicals shall be clearly labeled. These shall be stored and used in a way to avoid contamination.	**classic**	*Questions:* • How are cleaning utensils and chemicals labeled? • Where are cleaning utensils and chemicals stored? • Is there a specific declaration? • Is there a list including all cleaning materials? *Documentation:* • process descriptions • hazardous materials/cleaning materials list • storage list or ground plan/storage area	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.8.9	Where a company employs a third-party service provider for cleaning and disinfection activities, all requirements in 4.8 shall be clearly defined in the respective contract.	**classic**	*Questions:* • Does the company use an external service provider? • Is a contract in place? • What content is regulated in the contract? • Is there a current assessment of this provider available? • Are the activities of this service provider controlled/checked? • Are the cleaning materials/chemicals known and adequate? *Documentation:* • contracts • process descriptions • supplier/service provider assessments • on-site inspection results • audit results • certificates	
4.8.10	Appropriate storage facilities shall be available for the control and storage of chemicals needed for the production and treatment of food products. Unauthorized access to chemicals and cleaning agents shall be prohibited. Chemicals shall only be handled by personnel trained in their use.	**plus**	*Questions:* • Where are chemicals stored? • Who has access to these chemicals? • Who is trained for the handling of chemicals and how?	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.8.11	Cleaning activities shall not compromise the product negatively.	**plus**	*Questions:* • Are cleaning activities carried out apart from processing activities only? • If cleaning activities are carried out during processing: how is a cross contamination avoided? *Documentation:* • working instructions	
4.9	**Waste disposal**			
4.9.1	A waste management procedure shall exist and shall be implemented to avoid cross-contamination.	**classic**	*Questions:* • Does a waste management procedure exist? • Are employees following the company's requirements? *Documentation:* • waste management procedure	
4.9.2	All current legal requirements for waste disposal shall be met.	**classic**	*Questions:* • How is it ensured that current legal waste disposal requirements are met? • How is waste material going to be disposed (internal/external)? • Is the external waste disposal contractor approved? • Is evidence of approval in place? • Is the waste disposal contractor included in the supplier assessment? *Documentation:* • procedure descriptions • internal suppliers assessment system with evidences of competence and approval • contract of service providers • evidences of providers	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.9.3	Food waste and other waste shall be removed as quickly as possible from areas where food is handled. The accumulation of waste shall be avoided.	**classic**	*Questions:* • How often are food waste and other waste removed from food handling areas? • What internal rules exist? • Who is responsible for waste removal? • How is waste disposal organized? • How often is waste going to be removed from rooms where food products are handled? *Documentation:* • procedure descriptions • evidences of waste disposal • training and/or instruction documents • contracts	
4.9.4	Waste collection containers shall be clearly marked, suitably designed, in good state of repair, easy to clean, and where necessary disinfected.	**classic**	*Questions:* • What kind of waste exists? • What waste are collected in separate containers? • How are waste containers marked? • Can waste containers easily be cleaned? • How often are waste containers cleaned? *Documentation:* • procedure descriptions • hygiene rules • cleaning plan and associated protocols • contracts of service providers • legal requirements (for Europe e.g. Regulation (EC) 852/2004 annex 2, chapter V) • bulletins about waste separation • audit results and on-site audits	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.9.5	Waste collection rooms and containers (incl. compactors) shall be designed to be kept clean to minimize pest attraction.	**classic**	*Questions:* • Is there a designated area where waste is being collected? • Is this area/room included in the cleaning schedule? • Is this area/room included in the site inspection plan?	
4.9.6	Waste shall be collected in separate containers in accordance with the intended means of disposal. Such waste shall be disposed by authorised third parties only. Records of waste disposal shall be kept by the company.	**classic**	*Questions:* • What kinds of waste disposal records exist? • Who is responsible for waste disposal? • Does a waste separation exist? • What kind of records are in place for waste disposal? • Is the service provider for waste disposal authorized? *Documentation:* • procedure descriptions • evidences for waste and recyclable waste fractions • contract of service providers • certificates and approvals of service providers • evidence of waste disposal registry (for Europe e.g. legal requirement like Regulation (EC) N° 1069/2009)	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.10	**Specific requirements for material handling**			
4.10.1	The company shall have a procedure to avoid any contamination (also cross-contamination caused by incompatible products in the same transport unit or storage room). A contamination by emissions, exhaust fumes, smell, foreign materials, packaging material and any other contaminants shall be avoided.	**classic**	*Questions:* • What procedures are in place to avoid cross-contamination? • Where are different product groups stored? • How is cross-contamination avoided? • What are the general avoiding strategies? *Documentation:* • process descriptions • hazard analysis or risk assessment • product flow plan • principles for storage and transportation • training documents	
4.10.2	The loading and unloading of products shall be carried out in a manner which prevents damage. The product shall be secured so that contamination and/or damage is prevented during transport.	**classic**	*Questions:* • Are responsibilities clearly defined? • When do the employees learn how to perform loading and unloading? • Are cart loads secured in a way that contamination and/or damage is prevented? • Do goods exist where a combined transportation is forbidden? • Are these rules getting fulfilled and controlled? *Documentation:* • procedure descriptions • customer contracts • hygiene rules • training and instruction documents • loading documents (TU-note) • audit and on-site inspection documents • records of complaints	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.11	**Risk of foreign material management**			
4.11.1	**KO N° 4:** Based on hazard analysis and assessment of associated risks, procedures shall be in place to avoid contamination with foreign material to a maximum extent. Contaminated products shall be treated as non-conforming products.	**classic**	*Questions:* • Are open products handled? • What kinds of foreign bodies may be found? • Where foreign body sources identified through the risk assessment? • Are staples used? • How are contaminated products handled? • What is done in case of glass breakage? • What shall be considered when glass fixtures are replaced? *Documentation:* • hazard analysis • segregation records • glass handling procedures • glass breakage prevention procedures	KO would be given: • When a foreign material contamination occurs due to lack of hazard analysis • When foreign material sources are insufficiently considered
4.11.2	In all areas in which unpacked foods are handled and where hazard analysis and assessment of associated risks have identified the potential for product contamination, the use of wood shall be excluded. Where the use of wood cannot be avoided, the risk shall be controlled and the wood shall be in good order and clean.	**classic**	*Questions:* • Under what circumstances is the use of wood allowed? • Is the wooden tool in use in good and clean conditions? • Who inspects and how often is the wooden tool condition inspected? *Documentation:* • site inspections • hazard analysis and risk assessment	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.11.3	In all areas in which unpacked products are handled and where hazard analysis and assessment of associated risks have identified the potential for product contamination, the use of glass and brittle material shall be excluded. Where the use of glass and brittle material cannot be avoided, appropriate measures shall be in place to protect against breakage.	**classic**	*Questions:* • Does a risk analysis exist concerning contamination through glass and brittle plastic? • Where is glass and brittle plastic used in the plant? • How is glass and brittle plastic protected from breakage? *Documentation:* • hazard analysis • glass register	*Advice for auditors:* In some cases the usage of glass can't be avoided, like e.g. bull's eyes in the ripening room (for personal safety reasons). Here, the company need to define appropriate corrective actions in case of glass breakage.
4.11.4	All objects of glass or similar material present in areas of handling unpacked products shall be listed in a glass register including details of their exact location. A comparison between the glass register and the condition of such objects shall be regularly performed and recorded.	**classic**	*Questions:* • Is there a glass fixtures register including location? • How often and who inspects glass fixture conditions? • How often is glass fixtures register updated? *Documentation:* • inspection results • glass register	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.11.5	Procedure shall be in place describing the measures to be taken in case of breakage of glass and similar material. Such measures shall include: • cleaning methods • avoiding of contamination • product quarantine (blocking/hold) and releasing.	**classic**	*Questions:* • What procedures are implemented? • How is it ensured that contamination is avoided? • How is the procedure managed? • What cleaning methods are implemented? • What blocking/hold procedures are implemented in that case? *Documentation:* • procedure descriptions • procedures about glass shattering • matrix of responsibilities	
4.11.6	Where visual inspection is used to detect foreign material, the employees shall be trained and operative change shall be performed at an appropriate frequency to maximise effectiveness of this process.	**plus**	*Questions:* • Is a procedure in place for visual inspections? • Are relevant employees trained on visual inspection? • Are operative changes defined and implemented? *Documentation:* • procedure description • training evidences	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.12	**Pest monitoring/pest control**			
4.12.1	The company shall have a pest control system in place which is in compliance with local legal requirements and shall have, as a minimum, criteria for: • the site environment (potential pests) • site plan with area for application (bait map) • identification of baits on-site • responsibilities (in-house/external) • products/agents and their instructions for use and safety • the frequency of inspections. The pest control system shall be based on hazard analysis and assessment of associated risks.	**classic**	*Questions:* • How is pest monitoring and pest control organized? • Which pests are controlled? • Which kind of baits is used? • Is product contamination through baits being prevented? • Who is responsible for pest control? • What are the inspection intervals? • Are customer requirements fulfilled? • Has a hazard analysis been performed? • Are all baits identifiable? • Is there a clear, traceable attribution (baits, agents, plan)? • Is there a monitoring and protocol for every bait? • Are safety data sheets in place? *Documentation:* • hazard analysis • pest control procedures • pest control chemicals list • baits map • protocols • safety data sheets • evidences of qualification • contracts of service providers • list of addition agents	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.12.2	The company shall have qualified and trained in-house staff, and/or employ the services of a qualified external provider. Where an external provider is used, the activities required on site shall be laid down in a written contract.	**classic**	*Questions:* • Is pest control executed by the company's own staff members? • Who is responsible for pest control? • What kind of training does the responsible person have? • Is pest control executed by external service provider? • Does a written contract exist between service provider and company? • What is the content of the contract? *Documentation:* • procedure descriptions • organization chart • evidences of qualification • training evidences • written contracts • supplier assessments • legal requirements regarding pest control/animal welfare, etc.	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.12.3	Following pest control inspections and any resulting measures shall be documented. The effectiveness of the pest control shall be monitored and recorded.	**classic**	*Questions:* • Where are inspections and resulting corrective actions documented? • Are documents signed and dated by both parties? • Which corrective actions were executed recently? • How is the efficiency of measures ensured? • Are the inspections, recommendations and corrective actions clearly documented? • Are the chemical agents known and without a negative impact on products? • Is a trend analysis in place? *Documentation:* • inspection results • minutes of inspections • reports • safety data sheets • location plan • trend analysis	
4.12.4	Baits, traps and insect exterminators shall be existent in sufficient numbers and shall be placed in an appropriate position. They shall be constructed and positioned as not to cause any contamination risk.	**classic**	*Questions:* • How are the different baits and traps arranged? • Is the arrangement based on the hazard analysis and risk assessment? • Are baits and traps in full function?	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.12.5	Incoming deliveries shall be checked on arrival for the presence of pests. Any infestation shall be documented and control measures taken.	**classic**	*Questions:* • Are incoming goods inspected for pest contamination? • Where is this documented? • Is pest presence documented? • What control measures are taken when pests are found? • Where are these control measures documented? *Documentation:* • procedure descriptions • corrective actions • complaints documentation	
4.12.6	Products, equipment and transportation vehicles shall be stored so as to minimize the risk of pest infestation. Where stored product and/or machines may attract pests, appropriate measures shall be taken to prevent risk of contamination.	**classic**	*Questions:* • Are pests taken into account during storage of products, transport boxes etc.? • Are pallets located with enough space from walls? • Are baits laid out in storage rooms? • Are there sensitive products stored (e.g. seeds, nuts)? • What kinds of preventative measures are in place for these goods? *Documentation:* • plant inspection minutes • preventative measures • pest control schedules	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.12.7	The effectiveness of the pest control shall be monitored with the help of regular trend analyses.	**classic**	*Questions:* • How often is a trend analysis carried out? • Does the trend analysis include all relevant areas and vermins? • What was the result of the last trend analysis? • Have there been changes carried out due to the last analysis? *Documentation:* • trend analysis • corrective actions	
4.13	**Receipt, outgoing of goods and storage**			
4.13.1	**General requirements for receipt, outgoing of goods and storage**			
4.13.1.1	Procedures for the receipt of goods shall be established, effectively implemented and communicated to all relevant personnel. These procedures shall include general checking criteria (e.g. identification of products and vehicle), rules for goods acceptance, goods rejection and acceptance under reserve. Deviations from checking criteria shall be acted upon and documented. If specific product checks are requested by the customer, they shall be implemented and known by the responsible employees.	**classic**	*Questions:* • What goods are inspected when received? • What is checked when received? • How are the trucks getting checked? • Is goods receipt documented? • Who checks the incoming goods? • How is cross-contamination avoided? • Are specific products checks required by the customer(s)? *Documentation:* • procedure descriptions • HACCP/risk management system • receipt checks • product flow chart • storage plan	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.13.1.2	Storage conditions are in compliance with the particular product requirements (e.g. cooling, protective covering). A mutual adverse influence shall be avoided.	**classic**	*Questions:* • What storage conditions exist for the handled product(s) (groups)? • Are all required storage conditions controlled? *Documentation:* • procedure descriptions • product specifications • HACCP system • records of temperature control, humidity control, etc.	
4.13.1.3	All products shall be clearly identifiable at all times. Storage, removal and handling of the products shall be in accordance with customer requirements.	**classic**	*Questions:* • Do specific customer requirements exist? • Which goods need special storage conditions? • Do receiving documents or labels include hints for storage conditions? • Do specific removal procedures exist? *Documentation:* • procedure descriptions • HACCP/risk management system • training or instruction evidences • customer requirements • working instructions for stockpilling procedures and handling	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.13.1.4	• Effective stock control system shall be in place and may include methods such as, first in first out (FIFO) or first expired first out (FEFO) and shall meet customers requirements.	**classic**	*Questions:* • How is the stock control system organized? • What kind of strategies regarding storage or storage removal are possible with the warehouse system? • How is the efficiency of this system ensured? • Is this system confirmed with possible customer demands? • Do goods exist where side by side storage is forbidden? • How are these rules fulfilled? *Documentation:* • procedure descriptions • customer contracts • training and instruction documents • audit and on-site inspection documents	
4.13.2	**Storage service providers**			
4.13.2.1	Where a company employs a third-party storage service provider, all relevant requirements specified within section 2, 4 and 5.10 shall be clearly defined in the respective contract or the service provider shall be certified according to IFS Logistics.	**classic**	*Questions:* • Is storage leased to a storage service provider? • Does a related contract exist? • What is specified in this contract? • Does the storage service provider have an IFS Logistics certification? *Documentation:* • procedure descriptions • service provider contracts • product requirements referred to customer demands • supplier assessments • IFS Logistics certificate of service providers • own checking measures or audit documents	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.13.2.2	The employees of the service provider shall understand and apply the personnel hygiene requirements of the company.	**classic**	*Questions:* • What hygiene rules are in force for service providers? • How is it ensured that employees of the service provider know the hygiene guidelines? • How is compliance ensured? *Documentation:* • hygiene rules • evidences of training or instruction • audit results and on-site audits	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.14	**Transport**			
4.14.1	**General requirements for transport**			
4.14.1.1	Before loading transport vehicles, their condition (e.g. absence of strange smells, high dust load, adverse humidity, pests, mould) shall be checked and action taken, if necessary.	**classic**	*Questions:* • Do products being loaded require a certain temperature? • Is the temperature of the vehicles checked before loading? • What procedures are in place if vehicle temperature is not in line with specifications? • Do other conditions exist which have to be checked? • Are there evidences about the compliance of transport conditions? • Are there requirements for parameters or tolerances? • Is data of monitoring checked and controlled? • Do preventative actions exist? • What kind of products are allowed to be transported together? *Documentation:* • procedure descriptions • technical evidences (e.g. ATP approval) • evaluations about parameter records (e.g. temperature) • hygiene rules • transport orders • temperature records	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.14.1.2	During loading the required temperature range is in compliance with the particular product.	**classic**	*Questions:* • Do products being loaded require a certain temperature? • Is temperature of the vehicles checked and documented before loading? • What procedures are in place if vehicle temperature is not in line with specifications? • Do other conditions exist which have to be checked? • Are there evidences about the compliance of transport conditions? • Are there requirements for parameters or adjustments? • Is data of monitoring checked and controlled? • Do preventative actions exist? • What kind of products are allowed to be transported together? *Documentation:* • procedure descriptions • technical evidences (e.g. ATP approval) • evaluations about parameter records (e.g. temperature) • hygiene rules • transport orders • transfer documents and incoming goods control • temperature records	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.14.1.3	When temperature controlled goods are being stored or transported in containers (e.g. thermal boxes), these containers shall be in good condition (clean, odour free, dry, functional and fit for purpose). Prior to loading of the product in these transport containers, the containers shall be precooled.	**classic**	*Questions:* • How is it ensured that all transport equipment is suitable for intended use? • Does a safety risk exist in containers? • Where and when are containers cleaned? • What are the procedures for pre-cooling of containers? • In which conditions are the handled products? • How are these conditions previously ensured? • Are these conditions checked and documented? • How is this checking performed? • Do requirements exist for this checking? • Are limits and tolerances defined for this checking? • What kind of measures are implemented for not meeting the target conditions? *Documentation:* • procedure descriptions • HACCP/risk management system • transport documents • checking protocols • checking results • legal requirements (e.g. in EU Regulation (EC) N° 852/2004 annex 2 chapter IX) • cleaning evidences • temperature evidences	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.14.1.4	Procedures are in place to avoid cross contamination (food/non-food/different product groups).	**classic**	*Questions:* • Is it allowed to transport foor and non-food products together in one loading area? • What kind of requirements are in place to avoid cross-contamination during trasport and loading? *Documentation:* • procedure description • HACCP system • fright list	
4.14.1.5	Where goods shall be transported at certain temperatures, maintaining the adequate range of temperatures during transport shall be ensured and documented.	**classic**	*Questions:* • How does the company ensure that the cold chain is maintained during transport? • What kind of temperature recording methods are used? • How and with what intervals are temperatures recorded? *Documentation:* • procedure description • data logger records • Online recording platform	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.14.1.6	Transport containers (e.g. tankers, rail tankers), which are used for the transportation of liquid, granular and/or powdered unpackaged food products shall be labeled and used exclusively for the transportation of food.	**classic**	*Questions:* • Are there any liquid, granular and/or powdered unpacked food products handled? • If so, what kind of products? • What transport containers are used for liquid, granular and powdered food products? • Are these transport containers labelled? • Are these transport containers used only for food? *Documentation:* • procedure descriptions • legal requirements (in Regulation (EC) N° 852/2004 annex 2 chapter IV) • transport protocols	
4.14.1.7	Cleaning of the transport unit shall be performed with consideration of the specific hygienic requirements and product risks in advance of the next loading, if needed. Cleaning evidences shall be available, if required by law or by customer(s).	**classic**	*Questions:* • Where are the cleaning measures documented? • Are the hygiene conditions checked before loading? • Is the checking documented? • What happens if the hygiene conditions of the transport loading platform do not meet the hygiene requirements of the products? • Which corrections and corrective actions are initiated in that case? • Do evidences for cleaning of granular, liquid and powdered unpackaged food products exist? • Are containers for loose goods sealed after cleaning, or rather labelled as cleaned? *Documentation:* • procedure descriptions • checking documents • evidences of cleaning	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.14.1.8	Hoses, pumps, filters of tankers (tank-containers, etc.) shall be in good condition and protected from contamination during transport.	**classic**	*Questions:* • How is it ensured that pumps, hoses and filters of tanks, which are in contact with food (liquid, granular or powder), are technically and hygienically in good condition? • How are the technical components protected during transportation? • Are the protection devices in a good condition and functional? • Are objective evidences in place for technical and hygienic conditions of the technical components (e.g. hoses, pumps, filter, filter-neck)? *Documentation:* • procedure descriptions • checking documents • evidences of cleaning	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.14.2	**Transport service providers**			
4.14.2.1	Where a company uses a third-party transport service provider on a regular basis, all relevant requirements specified within chapter 2, 4.14, 4.15, und 5.10 shall be clearly defined in the respective contract or the service provider shall be certified according to IFS Logistics.	**classic**	*Questions:* • Are third-party service providers used for transportation? • Does a contract exist with these transport services providers? • What content is included in this contract? • How are the requirements ensured through evidences? • Does the transport service provider have an IFS Logistics certification? • Are these service providers assessed? *Documentation:* • service provider contracts • list of service providers • certificate copies • transportation orders including product requirements • supplier assessments	
4.14.2.2	The drivers of the service provider shall know and apply the personnel hygiene requirements, if necessary.	**classic**	*Questions:* • How is it ensured that employees of the logistics service provider know and follow the hygiene requirements of the company? • How are the hygiene requirements conveyed? *Documentation:* • procedure descriptions • contracts of service providers • hygiene requirements • training and/or instruction evidences • internal audit documents	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.14.2.3	Where a company uses a third-party service provider on an irregular basis for the transport of packed products (spot market), the service provider shall be certified according to IFS Logistics or fulfill the following requirements agreed evidently and binding : • the transport units and truck shall be clean • the service provider shall ensure temperature of product is controlled • different products shall clearly separated • there shall be absence of smells and other contamination • requirement 4.1.1 • requirement 5.10 • requirements 5.11 If the product is forwarded to another service provider, these defined requirements shall be met.	**classic**	*Questions:* • Are there internal or external transportation regulations? • Does a contract exist with a transportation service provider? • Does the transport service provider have an IFS Logistics certification? • Are these service providers assessed? *Documentation:* • procedure descriptions • contracts with service providers • transportation orders with requirements • copies of IFS Logistics certificates • temperature records • supplier assessments	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.15	**Maintenance and repair**			
4.15.1	An adequate system of maintenance shall be in place, maintained and documented, covering all equipment (incl. transport) critical for compliance with product requirements. This applies both for internal and external maintenance activities.	**classic**	*Questions:* • How does the maintenance system work? • How is maintenance organized? • Which equipment is critical for compliance with product safety and quality? • Where are maintenance procedures documented? • Which equipment's is subject to external maintenance? • Is the plan for maintenance up-to-date? • Is all critical equipment included in the plan? • Are there legal demands for maintenance? *Documentation:* • process descriptions • maintenance plan • maintenance documents • logbook • contracts • legal requirements, like Regulation (EC) N° 37/2005 • certificates • service protocols	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.15.2	Product requirements and prevention of contamination shall be ensured during and after maintenance and repair work. Records of maintenance and repair work and of corrective actions taken shall be kept.	**classic**	*Questions:* • How is it ensured that maintenance and repair projects do not affect product safety? • How are lighting fixtures repaired? • Where are repair projects documented? • Are corrective actions necessary after repair projects? • What rules are in place for re-activating equipment when maintenance is completed? *Documentation:* • process descriptions • hygiene rules • on-site instruction documents • requirements for service providers • examples for repair works and maintenance • actions after maintenance and repair works	
4.15.3	All materials used for maintenance and repair shall be fit for the intended use.	**classic**	*Questions:* • How is it ensured that materials used in maintenance or repair work are fit for intended use? • What kinds of grease are used? • Are lists available with these used materials? • Are safety data sheets available for these materials? • Is the intended use checked before using this materials? *Documentation:* • safety data sheets • list of used materials (e.g. grease list)	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.15.4	Failures of facilities and equipment (incl. transport) covered by the maintenance system shall be documented and reviewed with a view to adapting the maintenance system.	**classic**	*Questions:* • Are processing interruptions documented? • Are these results going to be evaluated? • Is the maintenance system aligned due to these results? *Documentation:* • process description(s) • records from maintenance • logbook • analyses • documentation about modifications of documentation	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.15.5	Temporary repairs shall be carried out so that product requirements are not affected. Such work shall be documented and a short-term deadline set for eliminating the fault.	**classic**	*Questions:* • Are temporary repairs allowed? • Where are these documented? • How fast must temporary repairs be definitely mended? • Who verifies this? *Documentation:* • maintenance records	
4.15.6	Where a company hires a third-party maintenance and repair service provider, all the company specified requirements regarding material and equipment shall be clearly defined, documented and maintained.	**classic**	*Questions:* • Are service providers used for e.g. calibration of temperature devices, fork lifts, etc.? • How is ensured that these service providers comply with internal company rules and requirements? *Documentation:* • contracts • requirements for the maintenance of materials and equipment	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.16	**Equipment**			
4.16.1	All equipment shall be designed for its intended use, maintained and stored not to pose any product safety or quality risk.	**classic**	*Questions:* • What equipment exists? • Is the equipment designed, maintained and stored, so that there are no risks for product safety and quality? • How do the employees know how to use, maintain and store the equipment (e.g. computers, measuring and monitoring devices, working tables, cutting equipment, floor conveyors, battery loading devices)? *Documentation:* • procedure descriptions • hygiene rules • HACCP/risk management system • cleaning documents • training and instruction documents • information signs • on-site inspections and audit results • contracts with service providers	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.16.2	Equipment shall be designed and located so that cleaning and maintenance operations can be effectively performed.	**classic**	*Questions:* • How are machines, cables, etc. designed? • Are they regularly checked (e.g. while on-site inspections)? *Documentation:* • audit results • reports of on-site inspections	
4.16.3	For all equipment and tools with direct food contact, certificates of conformity shall exist which confirm compliance with current legal requirements. In case no specific legal requirements are applicable, evidence shall be available to demonstrate that all equipment and tools are suitable for use. This applies for all equipment and tools in direct contact with raw materials, semi-processed and finished products.	**plus**	*Questions:* • What kind of treatment/processing tools have direct food contact? • Are these tools tended to have a direct contact to food? • Are certificates of conformity in place for all relevant tools? Is the purpose of these tools in line with the actual use? *Documentation:* • certificate of conformity	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.17	**Traceability**			
4.17.1	**KO N° 5:** A traceability system is in place which ensures a complete traceability of all handled products and primary packaging from supplier till delivery to the customer through associated records.	classic	*Questions:* • How is traceability ensured? • How is the system for traceability built up? • How is the system getting maintained? • Is there the possibility to investigate customer specific goods receipt and goods issue? • Is there the possibility to locate defined amounts (e.g. one lot) at all times? *Documentation:* • traceability procedures • audit materials • transport and storage documents • receiving and issuing documents • results of warehouse system • stock taking data • declarations • disposal records • RFID data	KO would be given: • When no traceability system exists and the system does not include all handled products • When traceability is not complete up to the supplier

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.17.2	The traceability system shall be tested on a periodic basis at least annually and each time traceability system changes.	**classic**	*Questions:* • When was the last test realized? • Does the test include all necessary parameters and both directions of traceability? • Was it possible to investigate the traced amount of products? • Was the test recorded, especially the result? Was it evaluated? • Were there possibilities for improvements? • Have actions been taken? If so, were they implemented and the efficiency checked? *Documentation:* • process descriptions • test documents and results • evaluation protocols • action plans	
4.17.3	Traceability shall be ensured at all stages, including treatment in progress and post treatment.	**plus**	*Questions:* • How does the site ensure that all kind of products can be traced at all stages? • Are there diffenent methods of ticketing used for e.g. work in progress? • Do relevant employees follow the procedure? *Documentation:* • traceability procedures • tickets, records • traceability system	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.17.4	Labelling of semi-finished or finished product lots enables a definite identification of products. The shelf life (e.g. best before date) of the labelled goods shall be calculated from the production batch.	**plus**	*Questions:* • When is lot labelling done? • What is the lot labelling code? • When are labels applied to product units? • How is shelf-life calculated? *Documentation:* • lot labelling example • shelf-life example	
4.18	**Genetically modified organisms (GMOs)**			
4.18.1	The company shall have in place systems and procedures to allow the identification of products consisting of GMO's, containing GMO's or produced from GMO's.	**classic**	*Questions:* • Are products handled which contain GMO? • How is traceability of GMO's ensured? • How is identification of GMO's ensured?	
4.18.2	Finished products containing GMOs or labelled as not containing GMOs shall be declared in accordance with current legal requirements.	**classic**	*Questions:* • Is GMO status documented in specifications or on final packaging? • Are legal compliance ensured for the destination countries of (customer) own brand products? *Documentation:* • finished product specifications • product packaging	
4.18.3	Customer requirements concerning the GMO status of products shall be implemented traceable within the company.	**classic**	*Questions:* • Do customers demand GMO free products? • If yes, how is this managed within the company?	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
4.19	**Allergens and specific conditions of production**			
4.19.1	Raw material specifications for own treated products identifying allergens subject to labelling, which are relevant to the country of production/destination are in place. The company shall maintain a continuously up to date listing of all raw materials containing allergens used at its premises, which also identifies all blends and formulas to which such raw materials containing allergens are added.	**classic**	*Questions:* • Are allergens laid down in specifications? • Does a list exist that covers allergens which are handled? *Documentation:* • allergen list	
4.19.2	Finished products containing allergens shall be declared in accordance with current legal requirements.	**classic**	*Questions:* • Has allergen status been documented in specifications? *Documentation:* • finished product specifications	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
5	**Measurements, analysis and improvements**			
5.1	**Internal audits**			
5.1.1	**KO N° 6:** Effective internal audits shall be conducted according to a defined agreed audit program and shall cover the product safety management system and all company departments. Scope and frequency of internal audits shall be determined by hazard analysis and assessment of associated risks. This is also applicable for off site storage locations owned or rented by the company.	**classic**	*Questions:* • Does an internal audit plan exist which is up-to-date? • Is the audit plan based on a hazard analysis? • How and by whom was the hazard analysis performed? • Is the whole product safety management system covered in respect to content? • Are the audits performed according to plan? • Are all associated functions and processes included in the plan? • Are rented locations also included in the plan? *Documentation:* • procedure descriptions • hazard analysis and assessment • audit plans • audit protocols • audit reports • action plans	*KO would be given:* • if there is no program for internal audits • if internal audits aren't performed according to the program.

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
5.1.2	Internal audits of activities which are critical to product safety and product specifications shall be carried out at least once a year.	**classic**	*Questions:* • How often are internal audits performed? • What areas or activities are critical to product safety? • Are all relevant areas, functions and processes audited? *Documentation:* • procedure descriptions • audit plans • audit records • audit checklists • audit reports • action plans	*Advice for auditors:* *Following areas can be considered while internal audits (examples):* Goods receipt, storage, commissioning, goods issue, transport, traceability, checking plans (analysis, calibration), HACCP/risk management system, document management, management of non-conformities, trainings.
5.1.3	The auditors shall be competent and independent from the audited department.	**classic**	*Questions:* • Who are the auditors? • How are auditors qualified for this task? • Do auditors have any connection with the audited area? *Documentation:* • procedure descriptions • audit plans • list of auditors • continued education evidences • current organization chart • description of responsibilities or competences	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
5.1.4	Audit results shall be communicated to the senior management and to responsible persons of concerned departments. Necessary corrective actions and a schedule for implementation shall be determined, documented and communicated to every relevant person.	**classic**	*Questions:* • How are audit results communicated to the persons in charge? • Are corrective actions documented? • Is a time schedule in place for corrective actions? • From which audits were corrective actions derived? • How are audit results forwarded to senior management? • How are audit results evaluated? *Documentation:* • procedure descriptions • audit documents • audit records • corrective actions plan • audit reports • audit report distribution • time frame for implementation of corrective actions	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
5.1.5	It shall be documented how and when the corrective actions resulting from the internal audits shall be verified.	**classic**	*Questions:* • How is the verification of corrective actions regulated? • Who verifies the implementation of measurements? • What corrective actions resulted from the last internal audit? • Is the verification performed on schedule? • Where is the verification and the time frame defined? *Documentation:* • procedure descriptions • audit documents • audit records • corrective actions plan • evidences of efficiency of verification	
5.2	**Site inspections**			
5.2.1	Site inspections shall be planned, carried out and documented (e.g. product control, hygiene, foreign material hazards, personnel hygiene and housekeeping). The frequency of inspections in every area (including outdoor areas) and every single activity shall be based on hazard analysis and assessment of associated risks and on the history of previous experience.	**classic**	*Questions:* • How often are on-site inspections performed? • What is going to be inspected during site inspections? • Is the planning and performing of corrective actions based on a hazard analysis and assessment of associated risks? • For which areas do site inspections exist? • Who performed the on-site inspections and assessments? *Documentation:* • procedure descriptions • minutes of on-site inspections • hazard analysis and assessment of associated risks	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
5.3	**Process validation and control**			
5.3.1	The criteria for process validation and control shall be clearly defined.	**plus**	*Questions:* • Which criteria are defined?	
5.3.2	In circumstances where the control of process and working environment parameters (temperature, time, pressure, chemical properties, etc.) is essential to ensure the product requirements, such parameters shall be monitored and recorded continuously and/or at appropriate intervals.	**plus**	*Questions:* • How are temperatures monitored? • Where are temperatures recorded? *Documentation:* • printed measurement data	
5.3.3	All rework operations shall be validated, monitored and documented. These operations shall not affect the product requirements.	**plus**	*Questions:* • How is it assured that rework comply to specifications? • Where is rework documented? • Who reviews rework results? • Who decides rework liberation? • How is it ensured that rework fulfils legal requirements? *Documentation:* • model documentation for rework	
5.3.4	There shall be appropriate procedures for prompt notification, recording and monitoring of equipment malfunction and process deviations.	**plus**	*Questions:* • What happens when a failure occurs? • What happens when cold chain is interrupted? *Documentation:* • machinery stand still protocol	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
5.4	**Calibration, adjustment and checking of measuring and monitoring devices**			
5.4.1	The company shall identify the measuring and monitoring devices required to ensure compliance with product requirements. These devices shall be recorded on a document and clearly identified.	**classic**	*Questions:* • Are all necessary measuring and monitoring devices determined? • What measuring and monitoring devices exist? • Are all devices documented on a list (or several lists)? • Is this list up-to-date? • Is a clear identification of measuring and monitoring devices possible? • How are measuring and monitoring devices able to be identified? *Documentation:* • procedure descriptions • list of measuring and monitoring devices • identification stickers on monitoring devices	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
5.4.2	The measurement equipment and devices shall be checked, adjusted and/or calibrated and/or legally approved at defined intervals and against recognized standards/methods (if appropriate). The results shall be documented. If necessary, corrective actions on devices, processes and products shall be carried out.	**classic**	*Questions:* • How is monitoring of measuring and monitoring devices organized? • Are measuring devices getting regularly calibrated and checked? • Who is responsible for performing calibration and rechecking? • How is calibration done? Where is it documented? • What corrective actions are taken when a tolerance deviation is found? • Is calibration up-to-date? • Where is the standard method described? *Documentation:* • calibration procedures • calibration certificates • calibration protocols • corrective actions (in case of deviations)	
5.4.3	All measuring devices shall be used exclusively for their defined purpose. Where the results of measurements indicate a malfunction, the device in question shall be immediately repaired or replaced.	**classic**	*Questions:* • Have malfunctions been occured? What actions have been taken? • Are measuring devices used exclusively for their purpose? *Documentation:* • maintenance protocol	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
5.4.4	The calibration status of the measuring devices shall be clearly identifiable (labelling at the machine or on a list of test devices).	**classic**	*Questions:* • How is ensured that measuring devices are calibrated in due time? • How can the calibration status be identified? *Documentation:* • list of measuring devices • labels	
5.5	**Quantity checking (quantity control/filling quantities)**			
5.5.1	The frequency and methodology of quantity checking shall be determined so that legal requirements and customer specifications for nominal quantity are met.	**plus**	*Questions:* • Which products need to be checked? • How is it ensured that legal requirements for quantity control are met? • What is the defined frequency for checking the quantity? *Documentation:* • working instruction(s) • sampling plan • wheighing protocol	*Advice for auditors:* If the company is importing goods, quantity checking might be necessary due to legal and/or customer requirements.
5.5.2	Checks shall be implemented and recorded, according to a sampling plan.	**plus**	*Questions:* • Are checks carried out in compliance with the sampling plan? • How are checks recorded?	
5.5.3	All equipment used for quantity measurement shall be calibrated regularly. All equipment used for final checking shall be legally approved, if applicable.	**plus**	*Questions:* • Is the equipment laid down in the maintenance plan? • How and who is calibrating these device(s)? • Which devices are used for the wheighing control? *Documentation:* • maintenance plan • calibration records	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
5.6	**Product analyses**			
5.6.1	The relevance of performing microbiological, physical and chemical analyses for own brands or own produced products is based on a hazard analysis and assessment of associated risks, for testing legal or specified product requirements.	**classic**	*Questions:* • On what methodology is the hazard analysis and assessment based? • What is the result of this assessment? • How is the company gathering information about necessary legal requirements on products? *Documentation:* • hazard analysis and risk assessment • product list	
5.6.2	A test plan shall be available, based on hazard analysis and assessment of associated risks. Test results are documented. The test plan is considering internal and external analyses. An assessment of associated risks is in place, which covers raw materials, semi-processed and finished products as well as processing equipment and packaging materials, and where necessary environmental tests.	**classic**	*Questions:* • Does an test plan exist? • Who organizes test plan? • Which products are encompassed by test plan? (raw materials, half-finished and finished products, packaging materials, environmental tests?) • Is the test plan based on a hazard analysis? • Where are test results documented? *Documentation:* • test plan • hazard analysis • test results	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
5.6.3	Where special analysis are demanded by the customer, these shall be defined in a testing plan and performed according to defined requirements. Test results shall be available at the company site.	**classic**	*Questions:* • Are there special customer demands on analyses? • Are analyses carried out according to the test plan? • Where are the test results stored? *Documentation:* • test plan • test results • customer specification(s)	
5.6.4	Analyses, which are relevant for product safety, shall preferably be performed by laboratories having appropriate accredited programs/methods (ISO 17025). If the analyses are performed internally or by a laboratory not having appropriate accredited programs/methods, the results shall be verified on a regular basis by laboratories accredited on these programs/methods (ISO 17025).	**classic**	*Questions:* • Is there an analytical laboratory on site? Is it accredited under ISO 17025? • Are internal lab results verified by an accredited lab? • Which external laboratories are used? Are these accredited under ISO 17025? *Documentation:* • accreditation evidence	
5.6.5	Procedures shall exist which ensure the reliability of the internal analysis results on the basis of official recognized analysis methods. This shall be demonstrated by ring tests or other proficiency tests.	**classic**	*Questions:* • How often are results of internal analyses validated officially? • What analysis methods are used? *Documentation:* • test results	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
5.6.6	Results of analysis shall be evaluated promptly. Appropriate corrective measures shall be introduced for any unsatisfactory results.	**classic**	*Questions:* • Who reviews analytical results? • How are analytical results verified? • Are trends investigated? • Are corrective actions introduced when results are unsatisfactory? *Documentation:* • corrective actions	
5.6.7	Where internal analysis is undertaken, qualified and trained personnel shall be in place, as well as appropriate equipment and premises.	**classic**	*Questions:* • Which analyses are performed internally? • What qualifications have lab technicians? • Is an incubator, sterylization equipment available? • How is product contamination by internal lab prevented? *Documentation:* • qualification evidence	
5.6.8	Based on any internal or external information on product risks which may have an impact on product safety and/or quality (incl. adulteration and fraud), the company shall update its testing plan and/or take any appropriate measure to control impact on finished products.	**classic**	*Questions:* • How is the company gathering promt information about product risks? • Are current fraud cases considered (depending on product)? • When was the last update of the test plan? *Documentation:* • test plan	*Advice for auditors:* For example, if an Alert System informs that an imported product sourced from a specific country regularly has specific rate of dangerous substance, and if the company is used to buying this specific raw material, the company shall increase the frequency of analyses of this product, to improve monitoring. On the other hand, if results of analyses always show good results, and if the product is considered as a low risk one, the company can decide to decrease the frequency of analysis.

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
5.7	**Product quarantine(blocking/hold) and product release**			
5.7.1	A procedure shall be in place, based on hazard analysis and assessment of associated risks, for the quarantine (blocking/hold) and release of all raw materials, semi-processed and finished products and packaging materials. The procedure shall ensure that only products and materials conforming to product requirements are processed and dispatched.	**classic**	*Questions:* • Who quarantines or releases products? • How are quarantined products identified? *Documentation:* • hazard analysis and risk assessment	
5.8	**Management of objections/complaints from authorities and customers**			
5.8.1	A system for the management of product objections and complaints shall be in place.	**classic**	*Questions:* • How are objections and complaints handled? • Who is responsible for objection/complaint management? • How does the system work? • Is there a description in place, detailing how to handle complaints? • How is the collection and handling of objections and complaints carried out? • Does an overview exist concerning incoming objections and/or complaints? • Is the complaint processing status transparent? *Documentation:* • procedure descriptions • collection lists • processing protocols • action plans • evaluation sheets • IFS Wholesale system assessments • legal requirements (for Europe e.g. Regulation (EC) N° 834/2007)	*Advice for auditors:* These can be IT and/or paper based systems.

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
5.8.2	All objections/complaints shall be assessed by competent staff. Where it is justified appropriate actions shall be taken immediately, if necessary.	**classic**	*Questions:* • Who assesses the significance of objections/complaints? • Who defines which actions have to be taken? • Within what time frame must actions be taken? • Who reviews the complaints? • Who decides which measures shall be taken? • Who is responsible for implementing measures? • Are realistic implementation timeframes defined? *Documentation:* • procedure descriptions • process protocols • action plans • IFS Wholesale system assessments • overview about incoming complaints • review of implemented measures	
5.8.3	Objections/complaints shall be analysed with a view to implement preventive actions which avoid possible recurrence.	**classic**	*Questions:* • Who manages objection/complaint statistics? • How often are objection/complaint statistics created? • What actions are taken to avoid recurrence? *Documentation:* • objection and/or complaint statistics or evaluations • review of actions	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
5.8.4	The results of complaint data analysis shall be made available to the relevant persons in charge and to the senior management.	**classic**	*Questions:* • To whom objections/complaints statistics data are presented? • Who has knowledge about objections/complaints? • Is information about evaluation included in IFS Wholesale system? • Are objectives created out of this? *Documentation:* • distribution list for complaint statistics • minutes or similar documentation	
5.9	**Incident and crisis management**			
5.9.1	A documented procedure shall be in place for the management of incidents and of potential emergency situations, that impact product safety, quality and legality. This procedure shall be implemented and maintained.	**classic**	*Questions:* • Who belongs to crisis management staff? • Who is informed when a crisis occurs? • How are crisis managed? • What is a crisis? *Documentation:* • phone lists • crisis management procedures • emergency lists	
5.9.2	Updated emergency contact details (e.g. name and phone number of suppliers, customers and authorities in charge) are available. The company can be contacted by phone at any time.	**classic**	*Questions:* • Who is assigned as emergency contact? • Does the list include all relevant contact details? • Are these contact details up to date? *Documentation:* • list of contact details (can also be electronically)	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
5.9.3	The feasibility, effectiveness and timeliness of implementation of the procedure for the management of incidents and of potential emergency situations shall be subject to regular internal testing, at least anually.	**classic**	*Questions:* • Was an appropriate and informative test performed? • Is the test informatively and comprehensively recorded? • Is the test evaluated? • Is the procedure feasible, functional and prompt? • Are improvements determined? *Documentation:* • procedure descriptions • communication plan • list of emergency numbers • training evidences • customer contracts • tests • evaluation protocols	
5.9.4	**KO N° 7:** There shall be an effective procedure for the withdrawal and recall of all products. It ensures that involved customers are informed, as soon as possible.	**classic**	*Questions:* • Is the procedure described? • Is the procedure effective? • Are the responsibilities clearly listed and assigned? • Who is in charge of the communication with customers? • Is the procedure reviewed to ensure efficiency? *Documentation:* • procedure descriptions • training evidences • records of procedure efficiency review • regulations about responsibilities	KO would be given: • If there is no procedure for recall / withdrawal in place

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
5.9.5	The procedure for withdrawal and recall shall be subject to regular internal testing, at least yearly. This shall be carried out in a manner to ensure the effective implementation and operation of the procedure.	**classic**	*Questions:* • Is an appropriate test performed annually? • Has a real incident happened within the last 12 months? • Is the test or incident appropriately recorded? • Is the test or incident going to be evaluated? • Is the procedure functional? • Does the procedure comply with customer requirements? • Were improvements investigated? *Documentation:* • procedure descriptions • documents for procedure efficiency review • lists of emergency numbers • customer contracts • tests • real incidents	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
5.10	**Management of non-conformities and non-conforming products**			
5.10.1	An effective procedure shall be in place for the management of all non-conforming products.	**classic**	*Questions:* • What procedures exist for management of non-conforming products? • Which non-conforming products were recently identified at the site? • Are all situations, in which non-conforming products can exist, described in a procedure (or more procedures)? • Who is responsible? • How was the procedure reviewed for effectiveness? *Documentation:* • procedure descriptions • evidences of effectivity • contracts of service providers • labelling (e.g. different quarantine tickets and/or labels, specific storage areas) • identification in storage system	
5.10.2	The procedure shall include, as a minimum: • procedure of product quarantine (blocking/hold) • means for identification (e.g. labeling) • the procedure of further usage of these products.	**classic**	*Questions:* • What procedures are in place for controlling non-conforming products? • How are non-conforming products identified? • How are non-conforming products labeled? • What rules exist for product quarantine procedures? *Documentation:* • procedure descriptions • quarantine tickets	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
5.10.3	The procedure for the management of non-conformities shall be understood by all relevant employees and can apply it.	**classic**	*Questions:* • Who is responsible for putting non-conforming products into quarantine? • Who is allowed to release quarantined products? • How is it ensured that only authorized persons release quarantined products? *Documentation:* • quarantine tickets • records about quarantine, quarantine tickets	
5.10.4	Where non-conformities are identified, immediate corrections shall be taken to ensure that product requirements are complied with.	**classic**	*Questions:* • What procedures are implemented for non-conforming products? • Who determines that products are non-conforming? *Documentation:* • quarantine tickets • written corrective action	
5.10.5	Out of specification, final packaged products or packaging materials, both related to retail branded products, shall not be placed in the market under the label concerned. Exceptions shall be agreed in writing with the contract partner.	**plus**	*Questions:* • What happens with out-of-specification products? • Are requirements for out of specification issues agreed between the business partners? *Documentation:* • contract or agreement • records of out-of-specification products	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
5.11	**Corrective actions**			
5.11.1	A procedure shall be in place for the recording and analysis of the non-conformities with the objective to avoid recurrences by corrective actions.	**classic**	*Questions:* • How does the procedure for corrective actions work? • When and how are corrective actions determined? • Is the procedure practical? • When and where are non-conformities documented? • How is the documented data evaluated? • Are non-conformities going to get used for determining corrective or preventative actions? *Documentation:* • procedure descriptions • overview about non-conformities • evaluations about status of corrective and preventative actions • document about corrective and preventative actions • audit reports • audit action plans • protocol/records about assessment of IFS Wholesale system	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
5.11.2	**KO N° 8:** Corrective actions shall be clearly formulated, documented and undertaken, as soon as possible, to avoid further occurrence of non-conformity. The responsibilities and the timescales for corrective action shall be clearly defined.	**classic**	*Questions:* • Which corrective actions have been implemented during the last 12 months? • Are corrective actions clearly described? • Are fixed timeframes defined for implementation? • Are responsibilities defined? *Documentation:* • procedure descriptions • documentation of corrective actions • overview about non-conformities • evaluations • minutes • corrective action samples • minutes/records about assessment	*KO would be given:* • if corrective actions are not documented • if no timescale is defined for defined corrective actions • if corrective actions are not implemented according to definition
5.11.3	The performance of the initiated corrective actions shall be documented and effectiveness shall be checked.	**classic**	*Questions:* • Are the implementation of corrective actions and the review of effectiveness evidentially documented? • Are the implemented corrective actions effective? • How are non-effective corrective actions handled? *Documentation:* • procedure descriptions • documented corrective actions • evaluation of status of corrective actions • corrective action samples • reviews of verification (internal audits, etc.)	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
5.11.4	Regular status analyses for the evaluation of corrective actions are communicated to senior management.	**classic**	*Questions:* • To whom are corrective actions presented? • Are corrective actions known in the respective areas? • Are preventative and corrective actions communicated to the senior management? • When are they communicated? *Documentation:* • procedure descriptions • overview about corrective actions • minutes • audit reports • audit action plans	
6	**Product defense and food fraud**			
6.1	**Product defense and external inspections**			
6.1.1	**Defense assessment**			
6.1.1.1	A product defense hazard analysis and assessment of associated risks shall have been performed and documented. Based on this assessment and legal requirements, areas critical to security shall be identified and protected. Product defense hazard analysis and assessments of associated risks shall be reviewed anually or upon changes that could effect product integrity. An appropriate system for handling irregularities shall be defined and regularly tested for effectiveness.	**classic**	*Questions:* • Is a hazard analysis in place? • What areas are identified as critical to security? • Are these areas/prodedures included in internal audits and/or on-site inspections? • Who is responsible for the periodical testing? • When was the last review carried out? *Documentation:* • procedure descriptions • concept for product defense • hazard analysis and risk assessment • action plans • emergency plan	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
6.1.1.2	If legislation makes registration or on-site inspections necessary, evidence shall be provided.	**classic**	*Questions:* • Is a registration necessary for this location? • Are there on-site inspections necessary based on legislation? • Where are evidences stored? *Documentation:* • procedure descriptions • registration and/or inspection documents • legal requirements about registration and/or inspection obligation	*Advice for auditors:* As long as there is no registration or inspection obligation, this requirement can be assessed as N/A. [N/A possible] if no legal requirements exist.
6.1.1.3	All employees shall be instructed activity-related in reference to defense of products or in case of significant changes of the program for product defense by evidence.	**classic**	*Questions:* • How have the employees been trained/ instructed? • When have there been changes made on the program? • What requirements on product defense trainings exist? *Documentation:* • training records • product defense plan	

No	Scope Wholesale requirements	Module	Possible audit questions	Advices for auditors and additional explanations
6.2	**Food fraud**			
	Advice for auditors: As the vulnerability assessment is new for companies, auditors shall not issue a Major-non conformity till end of December 2017.			
6.2.1	A documented procedure to assess food fraud vulnerability is in place throughout the entire company. Potential vulnerabilities are identified and classified, from which measures to mitigate risks for customers/consumers are drawn. This procedure is part of the product safety management system.	**classic**	*Questions:* • Which method has been used for the vulnerability assessment? • Which sources have been used to support the assessment? • What products have been identified as vulnerable? • Have been specific targets set? *Documentation:* • vulnerability assessment	
6.2.2	A documented plan is in place which specifies the measures the company has implemented to mitigate risks for the costumer/consumer in regard to food fraud.	**classic**	*Questions:* • Which measures have been implemented? • Is the monitoring adequate to mitigate the actual risk(s)? *Documentation:* • mitigation plan • records about measures	

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