



Audit Manual

Auditing Local Authority Official Feed and Food Control Delivery in Wales

April 2026

Document Control

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1.0 Introduction

1.1 Background

- 1.1.1 The primary purpose of Food Standards Agency (FSA) audits¹ of local authorities (LAs) is to provide assurance that the delivery of official controls for feed and food are compliant with legal requirements and official guidance.
- 1.1.2 These regulatory audits are also designed to verify the effective implementation of planned arrangements and to assess whether the planned arrangements are suitable to achieve the objectives of the relevant legal requirements and guidance.
- 1.1.3 The FSA in Wales regulatory audit system is operated by an audit team which comprises of a Head of Regulatory Audit and Assurance, Senior Audit Manager and two Regulatory Audit & Assurance Managers.

1.2 Purpose

- 1.2.1 The FSA recognises that the LAs it audits are committed to providing a quality service to the public and feed and food business operators (FeBOs and FBO's). The purpose of this audit manual is to demonstrate that the FSA shares this commitment and that it endeavours to continually improve how the audit function in Wales delivers consistently high levels of quality in the context of changing regulatory requirements and the official control delivery landscape and expectations.
- 1.2.2 This audit manual, along with the FSA's Regulatory Audit Charter, documents the principles and processes used in the FSA in Wales audit system² to plan, carry out, report and follow up on the delivery system for feed and food official controls in Wales. A flow chart summarising the Wales audit system can be found in Annex A.
- 1.2.3 This manual also provides principles and policy information on:
- Independence
 - Auditor ethics and competency
 - Risk based planning
 - Independent scrutiny
 - Customer satisfaction

¹ 'audit' means a systematic and independent examination to determine whether activities and the related results of such activities comply with planned arrangements and whether these arrangements are applied effectively and are suitable to achieve the objectives.

² References to the audit system and the audit team in this manual refer specifically to the system and team in Wales.

- Audit system management review

1.3 Scope

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

1.4 References to regulations, codes and guidance

1.4.1 In Wales, the power to set standards and monitor Enforcement Authorities' food law enforcement services was conferred on the FSA under section 12 of the Food Standards Act 1999³ and Regulation 7 of the Official Feed and Food Controls (Wales) Regulations 2009⁴.

1.4.2 Audits are carried out against a range of criteria:

- Wales feed and food regulations
- Assimilated EU feed and food regulations
- Statutory codes of practice and centrally issued guidance
- LA policies and procedures

1.4.3 The overarching aims of the FSA LA audit scheme is to:

- Help to protect public health by promoting effective local enforcement of feed and food law
- Maintain and improve consumer confidence
- Assist in the identification and dissemination of good practice to aid consistency
- Provide information to aid the formulation of FSA policy
- Promote conformance with the Food Law Code of Practice and relevant central guidance
- Provide a means to identify underperformance in LA feed and food law enforcement
- Promote self-regulation and peer review
- Identify continuous improvement

1.4.4 A statutory Food Law Code of Practice (the Code) is in place which give instructions that LAs in Wales must have regard to when enforcing feed or food law. The Code relates to Wales only. There are also similar Codes in England and Northern Ireland.

³ [Food Standards Act 1999 c.28](#)

⁴ [The Official Feed and Food Controls \(Wales\) Regulations 2009 \(as amended\)](#)

- 1.4.5 The Code⁵ is issued under section 40 of The Food Safety Act 1990, Regulation 24 of The Food Hygiene (Wales) Regulations 2006⁶, and Regulation 6 of The Official Feed and Food Controls (Wales) Regulations 2009⁷, which empower Welsh Government Ministers to issue the Code concerning the execution and enforcement of that legislation by LAs.
- 1.4.6 The Feed Law Code of Practice is issued under Regulation 6 of The Official Feed and Food Controls (Wales) Regulations 2009.
- 1.4.7 In April 2015 a new feed delivery model was implemented in Wales. The model is predicated on LAs working collaboratively on a regional basis with oversight provided by the FSA. The delivery of a regional, risk-based intervention programme helps to ensure the feed and food chain is protected, and provides consumers, industry and government with confidence that feed is safe and what it says it is.
- 1.4.8 The model comprises all 22 LAs working together to form six feed regions, each with an appointed Regional Lead Feed Officer responsible for overseeing the delivery of feed official controls within the region.
- 1.4.9 A Memorandum of Understanding (MoU) has been developed between the FSA and LAs to formalise feed delivery work on a regional basis. The Feed Governance Group oversees the delivery of animal feed official controls and includes representation from Welsh Government, the Directors of Public Protection in Wales (DPPW), Trading Standards Wales (TSW), the Welsh Local Government Association (WLGA) and the FSA in Wales. The Governance Group provides strategic direction and oversight of delivery and is responsible for agreeing arrangements for ensuring effective collaboration and cooperation of LA delivery.

EU Guidance

- 1.4.10 The EU published revised guidance on the implementation of the provisions for the conduct of audits under Article 6 of Assimilated Regulation (EU) 2017/625 in February 2021⁸. This guidance seeks to describe the principles stemming from Assimilated Regulation (EU) 2017/625 about establishing national audit systems. It provides guidance on the nature and the implementation of audit systems by competent authorities. The FSA in Wales uses this guidance to inform its audit system.

⁵ [Food Law Code of Practice \(Wales\)](#)

⁶ Food Hygiene (Wales) Regulations 2006

⁷ The Official Feed and Food Controls (Wales) Regulations 2009

⁸ <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:C:2021:066:FULL&from=EN>

2.0 Managing the Audit Function

2.1 Document control

- 2.1.1 All documents⁹ drafted for use in the FSA in Wales audit system are identified with a unique reference and recorded in the FSA in Wales list of controlled documents in Annex A of the Document Control Procedure.
- 2.1.2 Each time a document is changed, the change is recorded in the FSA in Wales' List of Controlled Documents and Procedures, found in Annex A of the Document Control Procedure. Changes to FSA in Wales audit system documents can only be made by the Head of Regulatory Audit and Assurance, Senior Audit Manager or Regulatory Audit & Assurance managers.
- 2.1.3 All documents listed in Annex A of the Document Control Procedure are stored on SharePoint in the Controlled Audit Documents and Procedures folder.

2.2 Independence and independent scrutiny

- 2.2.1 The principles for independence and the principles and process for independent scrutiny are based on the National Audit Systems (NAS) Network¹⁰ reference document – Independence and independent Scrutiny¹¹.

Independence

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

Independent scrutiny

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

⁹ Examples of documents include - manuals, procedures, processes, checklists, forms.

¹⁰ The NAS network is a network of officials (auditors) from national competent authorities, responsible for the performance of audits of official control systems as provided for by Article 6 of Regulation (EC) No 2017/625. The networks meet regularly, under the chairmanship of, and facilitated by, SANTE F of the EC, to exchange experiences in implementing national audit systems on official control activities. During these exchanges, discussions, workshops etc. good principles and practices are identified and agreed by the network.

¹¹ NAS Reference Document - Independence and Independent Scrutiny

2.3 Audit programme planning

- 2.3.1 The FSA in Wales will establish regulatory audit programmes that ensures adequate coverage of all relevant areas of activity and all relevant CAs at an appropriate risk-based frequency over a period not exceeding five years.
- 2.3.2 The FSA in Wales regulatory audit planning process is based on a risk prioritisation of an audit universe containing official controls, related control activities and other relevant areas. The principles and process for risk-based audit programme planning is based on the NAS Network reference document – Risk Based Planning for Audits of Official Controls. FSA in Wales’s process for carrying out the annual audit planning can be found in Annex C.
- 2.3.3 Subjects to be audited will be determined by conducting a planning exercise involving policy and delivery colleagues from relevant teams in FSA in Wales. The subjects selected will be the result of a risk assessment, based on discussions with colleagues to identify significant areas of risk and uncertainty, and other intelligence available at the time. This planning process will be conducted annually. If there are any new emerging risks the audit programme will be reviewed to ensure audit topics remain valid.
- 2.3.4 Once a regulatory audit programme has been identified the number of LAs to be included in the programme is calculated. The number calculated is designed to be representative of the system being audited. The number of LAs included in each audit programme considers the requirement to cover all CAs over a five-year period
- 2.3.5 For each audit programme LAs will, be selected by considering the appropriate risk-based frequency for individual LAs, as well as other intelligence available, balanced against the need to effectively analyse and make best use of audit findings to ensure effective use of resources.
- 2.3.6 The factors taken into consideration will be:
- a cross section of different LA sizes
 - a geographic balance
 - specific FBO activities in a LAs jurisdiction in relation to the scope of the audit programme
 - available performance data (including LAs subject to intervention by the FSA)
 - time since last audit
 - The number of LAs included in each audit programme is determined based on the requirement to cover all LAs over a five-year period

2.4 Auditor ethics and competency

2.4.1 All members of the audit team are civil servants and as such will uphold the Civil Service Code¹².

Auditor ethics

2.4.2 Table 1 describes the ethics¹³ and behaviours which specifically apply to FSA in Wales auditors:

Table 1 – Auditor ethics and behaviours

Ethics and behaviours

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

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

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

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

Competency: Training and experience

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

2.4.4 Auditors demonstrate the generic knowledge and skills needed as an auditor, including, audit principles, procedures and techniques, management /

¹² <https://www.gov.uk/government/publications/civil-service-code/the-civil-service-code>

¹³ Section 6: Code of Ethics of the [Public Sector Internal Audit Standards](#)

organisational skills. This is achieved by being a member of an audit team under the supervision of the Senior Audit Manager.

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

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

Technical expertise

2.4.6 The FSA in Wales audit team comprises of a full-time Head of Regulatory Audit and Assurance, Senior Audit Manager and two Regulatory Audit & Assurance Managers. The team reports to the Head of Delivery. The Head of Regulatory Audit and Assurance, Senior Audit Manager and the Regulatory Audit & Assurance Managers are audit trained, with technical expertise in one or more areas of feed and food policy. This ensures that the audit team contains auditors with the relevant technical experience applicable to the audit scope and criteria for each audit programme / engagement.

2.4.7 New auditors are currently developed by the Senior Audit Manager. This involves supervising the work of auditors until they have been assessed as being competent to work without supervision in accordance with the team's auditor competency procedure.

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

2.5 Co-ordination with other audit systems

2.5.1 The audit team recognises there are other competent authorities (CAs) within the UK. These can include:

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

- Scottish Government

2.6 Complaints process

- 2.6.1 There is a process in place for resolving disputes made by CAs arising from the conduct of feed and food service audits undertaken by the FSA in Wales. The lead auditor is required to explain the disputes process to the CA at both the opening and closing meetings of the audit engagement.
- 2.6.2 If a CA disagrees with the factual accuracy or content of the feedback received during the audit or draft audit report, they should discuss their concerns with the Lead Auditor to seek clarification or resolution with the aim of resolving any issue in a timely manner.
- 2.6.3 If the issue cannot be resolved with the lead auditor, the CA is advised to contact the Head of Regulatory Audit & Assurance.
- 2.6.4 If the Head of Regulatory Audit & Assurance cannot resolve the issue to the satisfaction of the CA, the CA is advised to contact the Director of FSA in Wales.
- 2.6.5 The Director of FSA in Wales is the final arbiter for resolving disputes raised by CAs.
- 2.6.6 A flow chart describing this disputes procedure is contained in Appendix D.

2.7 Customer satisfaction

- 2.7.1 A key component of the FSA in Wales audit system is feedback from LAs to ensure continuous improvement. The process describes how LAs can provide feedback to FSA in Wales on the audit system.
- 2.7.2 At the opening and closing meeting of every on-site element of an audit, auditees are given the opportunity to provide feedback to the audit team. This can include the FSA's activities in general.
- 2.7.3 A customer satisfaction / feedback questionnaire is provided, along with the final report, to the auditee. The auditee is asked to complete the questionnaire and return it.
- 2.7.4 Feedback from the questionnaires are considered as part of the audit system management review.

2.8 Audit system management review

- 2.8.1 The objective of management review is to confirm the audit system remains suitable, adequate and effective. Review activities should:
- Consider if the audit system is functioning as planned
 - Identify opportunities to improve

- Identify non-conformities and monitor corrective and preventive actions.

2.8.2 Audit system management review is carried out by the audit team. It occurs in particular, following each audit and audit programme.

3.0 Managing the Audit Function

3.1. Audit engagement planning

Audit plan: scope, objectives, and criteria

3.1.1 An audit plan must be produced for each audit programme. It should contain the following headings:

- Introduction (including reasons for the audit programme)
- Scope, objective(s), and criteria
- Notification arrangements
- Documents used
- Audit engagement process (including reporting & follow-up)
- Feedback
- Publication of reports
- Complaints & disputes

3.1.2 The audit plan is distributed to auditee(s) before the commencement of the audit programme.

Audit Plan: scope, objectives and criteria

3.1.3 An audit plan must be produced for each audit programme. It should contain the scope, objective(s), and criteria.

3.1.4 LAs are shared the audit plan before the commencement of the audit programme.

Audit team

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

Types of audits

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

- Full audits – covering the full range of official control (OC) activities of an LA
- Focused audits –based on Regulations, feed or food law codes of practice or practice guidelines.

Audit methods

3.1.7 Selecting which method or combination of methods to use during an audit can have a major influence on the level of added value to the LA and the usefulness of evidence is collected. The range of methods used by FSA in Wales include:

- *Desktop assessment* – e.g. Pre-Visit Questionnaire (PVQ) information, FSA data (Temperature Check Surveys, UKFSS, FHRS,), published data (LA service plans and enforcement policies)
- *Documentation checks* – e.g. records of interventions (audits, inspections, sampling, follow-ups, complaint investigations), formal enforcement notices, management records (training and competency evaluation, internal monitoring, delegated authority, authorisations, service delivery monitoring records)
- *Interviews* – e.g. managers, officers, FeBOs, FBO's, policy leads
- *Reality check visits* – i.e. visits to FeBOs or FBO establishments

Audit Evidence

3.1.8 The principles, definitions and methods used in the FSA in Wales audit system relating to audit evidence is based on the NAS Network reference document – Audit Evidence¹⁴.

3.1.9 Consideration about what evidence should be collected and how it is to be collected must start at the planning stage of an audit programme and may be documented in an audit protocol, checklists or similar. It is important to focus resources on gathering evidence which supports findings associated to the audit scope and objectives.

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

3.2 Audit engagement planning

Audit team responsibilities

3.2.1 The FSA in Wales' Head of Regulatory Audit and Assurance oversees all audit engagements and appoints a lead auditor for each one. The lead auditor is responsible for:

- Preparing the working documents for each audit engagement
- chairing the opening and closing meetings
- drafting the audit report (including recommendations)

¹⁴ NAS Network reference document – Audit Evidence

- performing the follow-up to gather evidence to address recommendations

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

Notification of engagements

3.2.3 Official contact with LAs to arrange audit engagements are made in the form of a letter which is drafted and sent by e-mail to the Chief Executive. The Lead Auditor will contact the Head of Service and or Lead Feed / Food Officers before any letter is sent. Following notification, LAs are given at least 4 weeks to return PVQ's or submit specified information. Auditors usually allow for a minimum of two weeks from the return of pre-audit information before the date of the audit visit. This typically means that 6 weeks' notice of an audit visit is provided to the auditee.

Working documents

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

3.2.5 The following documents will generally be used:

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

Opening and closing meetings

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

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

- *Opening meeting* – used to formally affirm the details of the audit plan (audit scope, objectives, criteria), practical process for the on-site element of the audit, updates to the timetable, complaints, reporting and follow-up procedure.

- *Closing meeting* – used to present the audit findings, explain the process required after the on-site element has finished, re-affirm the complaints, reporting and follow-up processes.

Checklists and Protocol Forms

- 3.2.8 Both checklist(s) and/or protocol forms(s) can be used during audits to list specific questions and/or areas to cover during the audit. They are also one of the methods used to record evidence.
- 3.2.9 It is at the discretion of the Head of Regulator Audit and Assurance, in conjunction with the lead auditor during the audit planning stage, to decide the content of any checklist(s) and/or protocol forms used, and any changes will be in line with the Document Control Procedure. A library of previous checklist(s) and/or protocol forms can be found on SharePoint in the Controlled Documents Archive folder.

Auditor notes

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

Audit findings

- 3.2.11 Audit findings are based on evidence collected during the audit. Checklist(s), aide-mémoire(s) and auditors' notes are used to record evidence. Both checklist(s) and/or protocol forms can be used during audits to list specific questions / areas to cover during the audit. They are also one of the methods used to record evidence.

3.3 Audit reporting

- 3.3.1 The audit terms of reference will describe how the audit programme will be reported. The reporting for an audit programme can range from one audit report to multiple audit reports. An overarching summary report may also be developed.
- 3.3.2 The most common way to report an audit programme is to have an audit report for each LA in the audit programme. When auditing regional services, there is an expectation that auditee's share such reports with their other partners in their region. If more than one LA is included in an audit programme, then a summary report may be produced once all the individual audit reports have been issued.
- 3.3.3 The expected timing for drafting and issuing reports is set out in table 2 below. Any deviation will be discussed between the two parties.

Table 2 – Timing for reporting on an audit

| Report Phase | Time (full audit) | Time (focussed audit) |
|---|--|--|
| Draft report | Issued within 12 weeks of the audit closing meeting | Issued within 20 working days of the audit closing meeting |
| Auditee comments on draft report | Within 25 working days of receiving the draft report | Within 20 working days of receiving the draft report |
| Issue of report | Within 20 working days of receiving finalised (and if required, translated report) | Within 15 working days of receiving finalised (and if required, translated) report |

Individual reports

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

- Introduction
- Background
- Reason for audit
- Terms of reference including scope, and objectives and audit criteria of the audit programme
- Executive summary
- Audit findings
- Audit opinion
- Action plan (including recommendations)
- Glossary

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

Summary reports

3.3.6 A summary report may be produced after each audit programme of two or more CAs. A draft summary report should be issued no later than 3 months after the last audit report in the audit programmed was issued.

3.3.7 Summary reports are used to:

- Provide an overview of how the audit programme was carried out

- Summarise the findings from all the audits
- Present good practice found during audits
- Identify and record recommendations for FSA policy

Assessments of Assurance, Recommendations and Audit Action Plans

- 3.3.8 Assessments of assurance are made to summarise the level of assurance that has been evidenced during each individual audit assessment. Assurance assessments are provided to inform non-technical stakeholders within the feed and food system. Assurance assessments are an advisory tool and do not constitute a sanction, therefore there is no appeal process. Each auditee will be provided with a copy of the assessment of assurance (which will be separate to the audit report). The assurance assessment will be taken from one of the four categories as shown in Annex E.
- 3.3.9 The auditors make recommendations to aid improvements to the system and to record issues which require action. When recommendations are made, they are recorded in an action plan.
- 3.3.10 Action plans are used by the auditee to record actions / changes in policy, procedures, etc, to address recommendations. Action plans also include forecasted dates of when the auditee thinks the actions will be completed. These dates are agreed with the lead auditor.

3.4 Audit follow up

Timing of follow-up

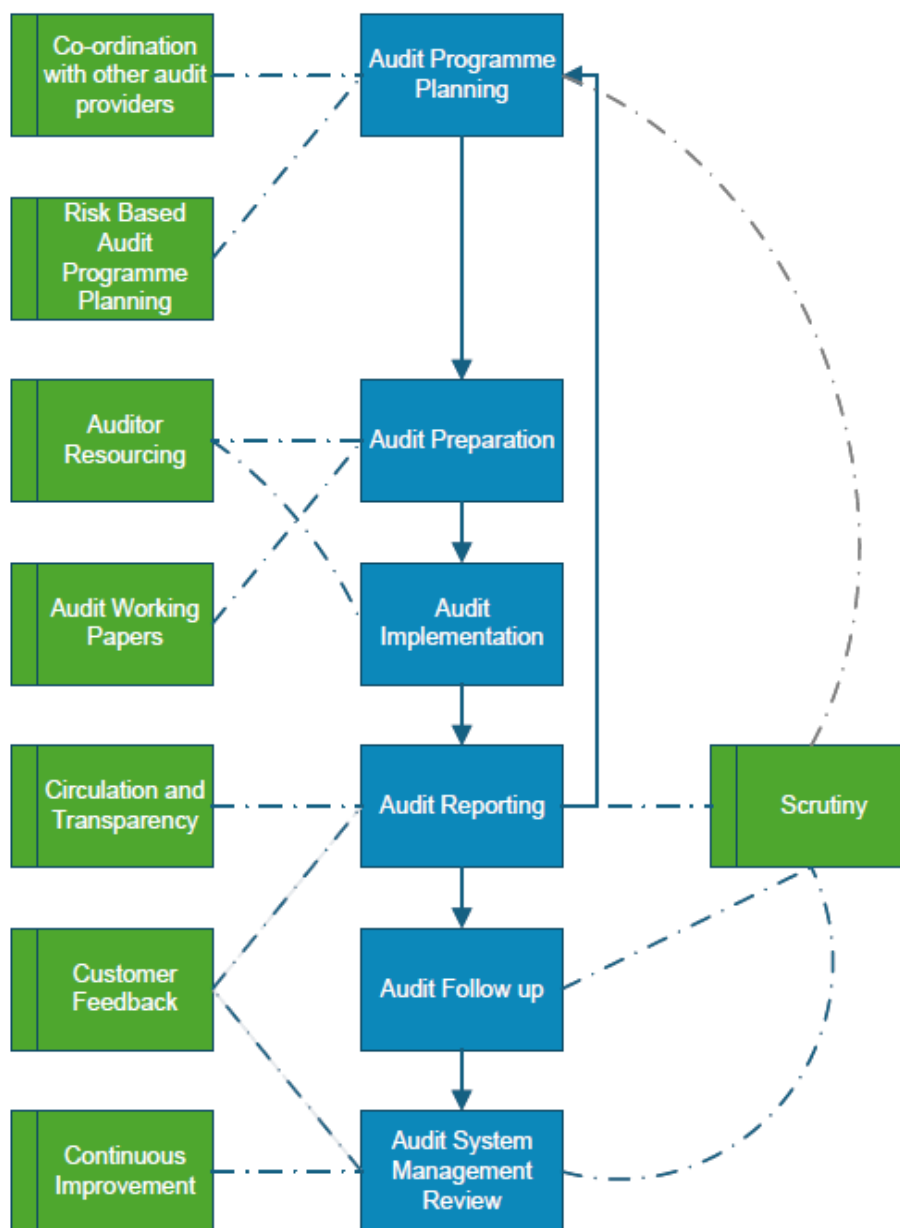
- 3.4.1 If there are no recommendations made, the process for drafting the audit report is followed and no follow-up is required.

Open audit actions are followed up during future audit programmes, where the action plan will then be updated. Evidence of implementation of actions

- 3.4.2 A LA must provide evidence of actions to address recommendations. The type and detail required must be confirmed and agreed with the lead auditor. Examples of the type of evidence accepted can include:
- Re-drafted scheme of delegation
 - Authorisation
 - Qualification / Training records
 - Amendments to procedures / policies
 - Intervention reports
 - Samples results
 - Meeting minutes

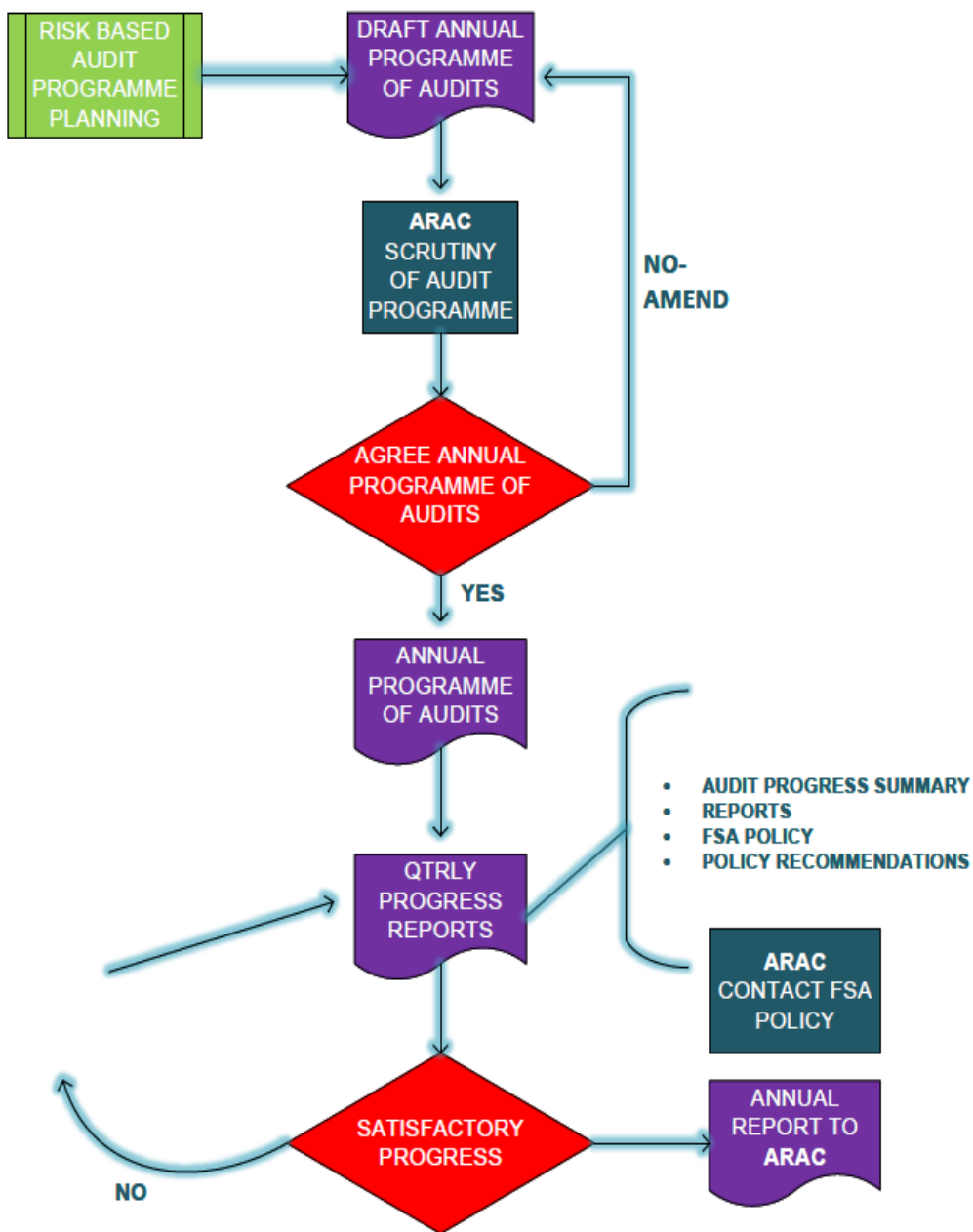
Annex A

FSA in Wales Audit System Process



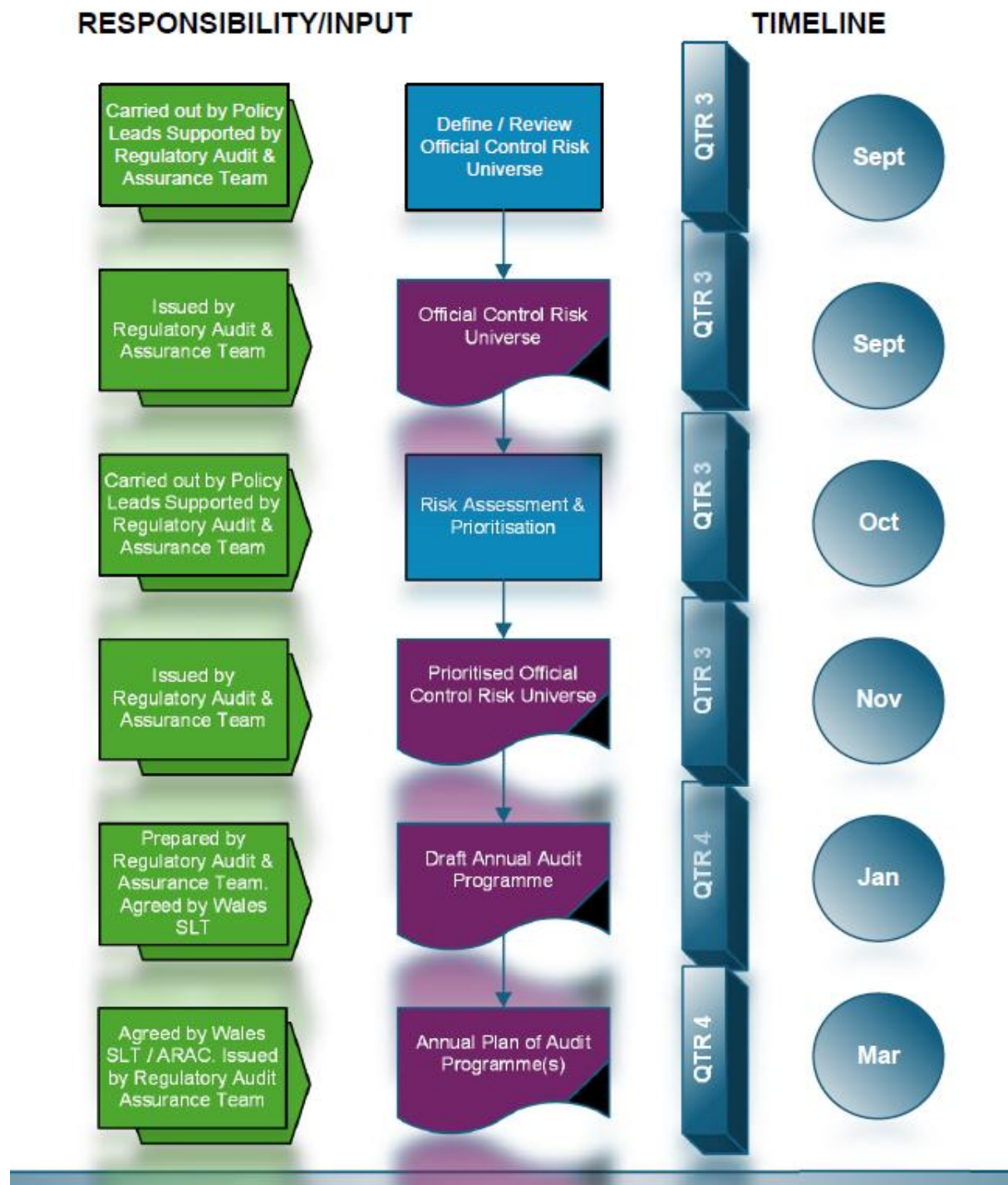
Annex B

FSA IN WALES SCRUTINY PROCESS



Annex C

Annual Risk Based Audit Programme Planning

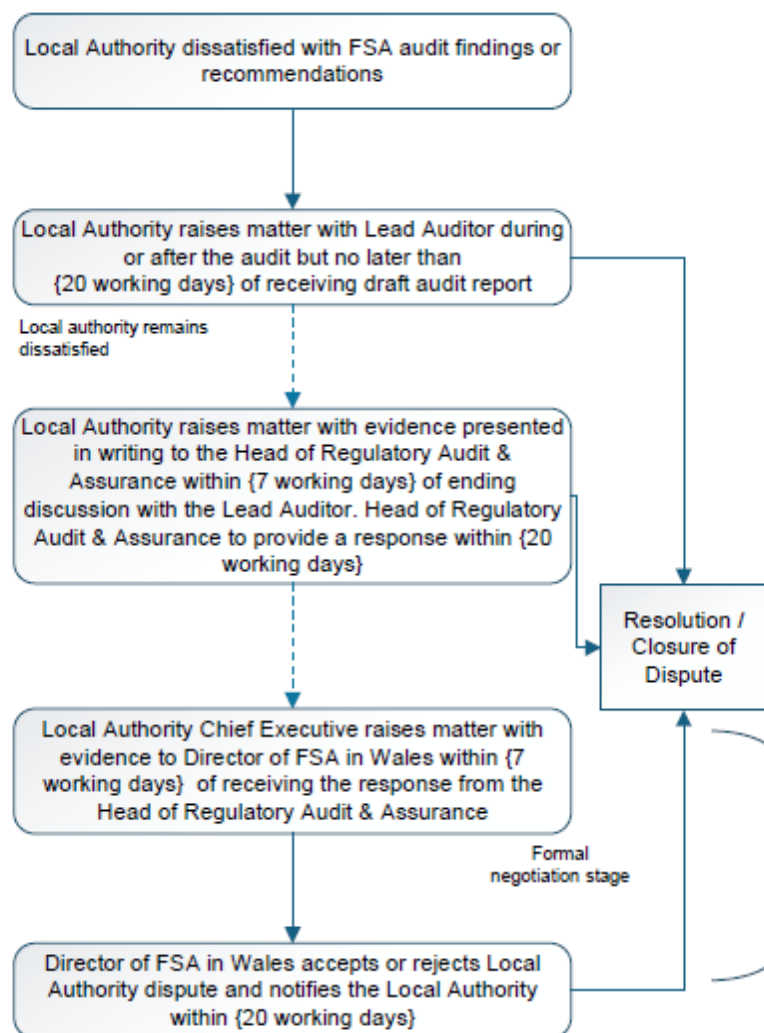


Annex D

Dealing with disputes on the outcome of FSA Regulatory audit

In scope: Factual corrections, findings and recommendation in audit reports

Out of scope: Conduct of the audit / or auditors



For a complaint regarding the behaviour or actions of a member of staff employed by or on behalf of the FSA, please follow this process - <https://www.food.gov.uk/contact/consumers/feedback>

Annex E - Categories of Assurance Assessment

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

Annex F – Glossary

| Term(s) | Definition |
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| Audit | <p>Has the meaning as defined by article 3(30) of Regulation (EU) 2017/625 to mean a systematic and independent examination to determine whether activities and related results comply with planned arrangements and whether these arrangements are implemented effectively, by the FBO, and are suitable to achieve objectives. This includes focused or full audits:</p> <ul style="list-style-type: none"> • a ‘full audit’, is an examination of planned arrangements and whether they are implemented effectively and will consider all aspects of an FBO’s operations • a ‘focussed audit’, is an audit that covers only certain aspects of an FBO’s |
| Authorised Officer | <p>Means a person (whether or not an officer of the enforcement authority) who is authorised by the Competent Authority, either generally or specifically, to act in relation to matters arising under feed/food law</p> |
| Feed Business Operator (FeBO) | <p>This refers to the natural or legal persons responsible for ensuring that the requirements of feed law are met within the feed business under their control.</p> |
| Feed Law Code of Practice (Wales) October 2014 | <p>This code is issued as guidance to LAs on the enforcement of feed legislation. It relates to Wales only.</p> |
| Feed Law Practice Guidance (Wales) December 2016 | <p>The Food Standards Agency (FSA) issue this Practice Guidance to assist LAs with the discharge of their statutory duty to enforce relevant feed law. It is non-statutory, complements the statutory Code of Practice, and provides general advice on approach to enforcement of the law where its intention might be unclear.</p> |
| Food Business Operator (FBO) | <p>Has the meaning as defined by article 3(3) of Regulation (EC) No 178/2002 to mean the natural or legal persons responsible for ensuring that the requirements of food law are met within the food business under their control.</p> <p>A natural person is a human being, as opposed to an artificial, legal, or juristic person.</p> <p>A legal person has a legal name and has rights, protections, privileges, responsibilities, and liabilities under law, just as natural persons (humans) do. Legal personality allows one or</p> |

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| | more natural persons to act as a single entity (such as a limited company - considered under law separately from its individual members or shareholders) for legal purposes. |
| Feed hygiene | The measures and conditions necessary to control hazards and to ensure fitness for human consumption of a foodstuff, taking into account its intended use as set out in Regulation (EC) No 852/2004. |
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| Food Law Code of Practice (Wales) October 2025 (FLCoP) | This code is issued as guidance to LAs on the enforcement of food legislation. It relates to Wales only. |
| Food Law Practice Guidance (Wales) October 2025 | The Agency issues this Practice Guidance to assist LAs with the discharge of their statutory duty to enforce relevant food law. It is non-statutory, complements the statutory code of practice, and provides general advice on approach to enforcement of the law where its intention might be unclear. |
| Food Standards Agency (FSA) | The legal requirements covering the labelling, composition and traceability of food. |
| Local Authority (LA) | Has the meaning as defined in section 270 of the Local Government Act 1972 to mean a county council, a county borough council, or community council. |
| National Audit System Network (NAS) | The National Audit System network is a network of officials (auditors) from national competent authorities, responsible for the performance of audits of official control systems as provided for by Article 6 of Regulation (EC) No 2017/625. The networks meet regularly, under the chairmanship of, and facilitated by, SANTE F of the EC, to exchange experiences in implementing national audit systems on official control activities. During these exchanges, discussions, workshops etc. good principles and practices are identified and agreed by the network. |
| Pre-visit Questionnaire (PVQ) | Used by FSA auditors to request information prior to an audit visit, to maximise the effectiveness of the time spent with a local authority. |
| Service Plan | A document produced by a Local Authority setting out their plans on providing and delivering a food and feed service to the local community. |