

Internal audits – Verification of food safety programs

Internal audits are an important component of any food safety program (FSP). This note describes what internal audits are and why they should be performed. It also includes some practical points to consider when preparing and conducting internal audits.

Internal audits – what are they and why do them?

Ensuring the safety of foods being manufactured, processed or handled is vital for any dairy manufacturing business. All food businesses are required by law to have a documented and implemented FSP as part of their food safety system.¹ In addition, as another integral part of the system, the Food Standards Australia New Zealand (FSANZ) Food Standards Code states that “a food business must ensure that the food safety program is reviewed at least annually to ensure its adequacy.”²

An internal audit is a systematic, impartial and documented process to verify the implementation and effectiveness of the FSP. Verification of the robustness of the system is a key to Dairy Food Safety Victoria’s (DFSv’s) approach to food safety. Internal audits give both the management and staff of the business a clear understanding of whether the FSP has been implemented correctly, is being complied with, identify whether any changes are needed, and is sound enough to ensure the control of food safety.



Internal audits can also be used to identify areas for improvement and to demonstrate a commitment to ensuring safety and quality to customers.

Audit procedure

A procedure detailing information about internal audits should be included as part of the FSP. This procedure should contain information about the audit process including:

- who has responsibility to perform the audits
- the audit schedule
- a checklist
- how to conduct the audit
- documenting the audit
- implementing follow-up or corrective actions as a result of the audit findings.

Audit schedule

It is important that internal audits are properly planned and scheduled. An audit schedule is a useful tool to manage audits and to ensure each element or section of the FSP is audited at least annually. The audit schedule should be written to include all parts of the FSP and can then be used to determine the audit frequency, audit due dates and to appoint staff members to complete the audits. This allows staff to have time to prepare for the audit and the scheduling of daily operational changes to fit in with the timing of the audit.

Appointing auditors

Those responsible for completing internal audits should be staff members of the business, or a contracted consultant. Internal auditors should be appropriately trained, either internally or externally, and have a sound understanding of the FSP and the manufacturing or processing operations that are being audited.

The auditor selected should not normally work in the area of the business that is to be audited. Depending on the size and complexity of the operations, more than one person may perform the audit.

Conducting the audit

The purpose of the audit is to examine objective evidence that demonstrates that the actions described in the DFSV-approved FSP have been implemented, that the FSP adequately reflects the current processes and practices, and any observations for improvement can be proposed.

Auditors do this by reviewing records, inspecting factory premises (if required), observing operations, and interviewing relevant staff members.

The audit process can be broken into five main steps.

- 1) Audit preparation
- 2) The desk audit
- 3) Inspection and observation
- 4) Audit findings and follow-up actions
- 5) Audit close out

Audit preparation

To prepare for the audit, the auditor should become familiar with the section of the FSP being audited. An audit checklist should be prepared prior to conducting the audit. This will contain prompts or questions that will allow the auditor to collect and assess evidence of compliance with the FSP.

When preparing the checklist, auditors should consider:

- what procedures are detailed in the section of the FSP being audited
- that records show actions or requirements have been carried out or met
- any corrective actions or findings raised at the previous internal audits
- any actions raised by external or third party audits relevant to the section for the FSP being audited.

The desk audit

This stage of the audit involves the auditor reviewing all relevant records and documents to assess the implementation of, and compliance with, the section of the FSP being audited.

Auditors should check that:

- the required information, as noted in the FSP, is contained in the records
- records are current and completed in full, including dates and signatures as required
- out of specification results are recorded and the required action has been documented and carried out.

Notes should be made on the audit checklist indicating compliance or non-compliance with the checklist requirements and details of the records viewed.

Inspection and observation

The next step in the audit process involves inspection and observation. This involves comparing how the operations are carried out in practice against what is stated in the FSP.

Auditors should consider:

- whether the practices being observed conform to what is stated in the FSP
- the condition and cleanliness of factory premises, equipment and operating processes
- assessing relevant staff knowledge by asking questions relating to their role, and actions they take when corrective actions are required.

Notes should be made on the audit checklist indicating compliance or non-compliance with the FSP requirements.

Audit findings and follow-up actions

The audit findings are generated by comparing the evidence collected or observed against the checklist criteria. These findings will indicate compliance or non-compliance with the FSP and possibly identify any opportunities for improvements. It is important that both management and staff have a commitment to rectifying issues raised as a result of internal audits.

The audit findings are generally discussed with the supervisor and/or the section manager responsible for the area audited. Depending on the size of the business, this can be done with a formal meeting to close out the audit or simply a discussion to communicate the audit findings and areas of improvements. Audit findings should also be communicated to senior management, ensuring that they are aware of and are committed to rectifying any issues that have been highlighted as a result of the audit.

Items that have been given a non-compliance rating, (a corrective action request, or CAR), will need to have an action put in place to correct the issue. Each corrective action to be implemented should be agreed to by both the supervisor/section manager and the auditor.

Notes should be made on the audit checklist detailing each corrective action, the person responsible and a date to be implemented or completed by.

Closing out corrective action requests from the audit

The final step in the audit process is to follow up on the CARs raised. After a designated period of time, the auditor should review the audit findings, the non-compliance issues identified, and the corrective actions that were to be implemented. The auditor needs to verify that the corrective actions have been carried out as agreed, and have effectively resolved the non-compliance issues raised during the audit.

If the non-compliance issues have not been rectified in the agreed time, or the corrective action has not been sufficient to resolve the non-compliance issue, the auditor needs to discuss this with the relevant supervisor or section manager. This may also need to be communicated to senior management.

Once the auditor is satisfied that the non-compliance issues have been resolved, the auditor can then note on the audit checklist that the corrective action is completed. This should include a note on the checklist detailing the date of the review and the signature of the person completing the review.

The process is only complete when all of the corrective actions are implemented and have been verified to ensure they have effectively resolved all non-compliance issues.

Records

Documented evidence (records) that internal audits have been completed must be maintained. The internal audit checklist, findings and corrective actions should be kept and filed for each internal audit completed. The Food Standards Code states that a food business “must retain copies of all written reports of the results of all audits of the food safety program conducted by a food safety auditor within the last four years.”² DFSV recognises that electronic storage of records can, in most cases, be an appropriate method (e.g. scanning of documents).

Summary

An effective FSP is an essential part of the food safety system for all dairy manufacturers. By implementing a regular internal auditing program, both the management and staff of the business can have confidence in knowing that their FSP and system is operating effectively. It will provide regular and timely opportunities to identify and address any areas for improvement and will demonstrate the company's commitment to the safety and quality of their products.

Key points to consider

- A food business' FSP must be reviewed at least annually to ensure it is operating effectively or to identify any areas of improvement.
- A review of records and an observation of operations are necessary to identify if the FSP is operating effectively.
- Internal auditors must be sufficiently trained to conduct the audits.
- Documented evidence (records) that internal audits have been completed must be kept by the business.

References

1. Dairy Food Safety Victoria, *Code of Practice for Dairy Food Safety*, DFSV, Melbourne, 2002.
2. Food Standards Australia New Zealand, *Standard 3.2.1 – Food Safety Programs*, Commonwealth of Australia, Canberra, 2011.

Further information

Further food safety technical information is available at www.dairysafe.vic.gov.au

Or contact Dairy Food Safety Victoria on (03) 9810 5900 or info@dairysafe.vic.gov.au

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