IFS Broker

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Standard for auditing Trade Agencies', Importers' and Brokers' service compliance in relation to product quality and safety

VERSION 3

JUNE 2019

ENGLISH

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PART 1
Audit Protocol

1 The history of the International Featured Standards and IFS Broker Standard

Supplier audits have been a permanent feature of retailer's systems and procedures for many years. Until 2003 they were performed by the quality assurance departments of the individual retailers, wholesalers and food services. The ever-rising demands of consumers, the increasing liabilities of retailers, wholesalers and food services, the increasing of legal requirements and the globalisation of product supply, all made it essential to develop a uniform process/service compliance, quality assurance and food safety Standard. Also, a solution had to be found to reduce the time associated with a multitude of audits for involved stakeholders.

The associated members of the German retail federation—Handelsverband Deutschland (HDE)—and of its French counterpart—Fédération des Entreprises du Commerce et de la Distribution (FCD)—drew up a quality and food safety standard for retailer branded food products named IFS Food, which is intended to allow the assessment of suppliers' products/processes quality and safety in accordance with a uniform approach. This Standard is now managed by IFS Management GmbH, a company owned by FCD and HDE.

The first standard of the IFS Standard family was IFS Food, which was launched at first in Germany in 2003. An updated version was published in January 2004 which was developed by French and German retailers. Within 2005/2006, the Italian federation joined the IFS Working Groups. The development of IFS Food Version 5 was a collaboration of retail federations from France, Germany, Italy, as well as retailers from Austria and Switzerland.

For the current IFS Food Version 6, the International Technical Committee and the national Working Groups from France, Germany (for the whole German speaking area), Italy, Spain and North America have been actively involved, in addition to retailers, stakeholders and representatives of industry, food services and certification bodies from all over the world. Currently, IFS Food has been developed and supported by food industry from Austria, France, Germany, Italy, Netherland, Spain, Switzerland, USA as well as experts from other European countries, Asia and South America.

It is the aim of most retailers and producers to have transparency over their whole international supply chain. In times of globalisation, sourcing of products is done globally in different ways. More and more brokers, trading agencies and importers are becoming an important way of bringing producers and retailers together.

In order to prevent brokers, trading agencies and importers from being overwhelmed by different requirements, IFS has developed the IFS Broker version 1 in 2009.

The main objective of the IFS Broker Standard is to ensure broker services compliance and to check how brokers, trading agencies and importers select their suppliers/products, what quality/product safety requirements they have implemented and if they are able to fulfill current legal requirements.

After 5 years of implementation of version 2, experiences have been gained and recommendations for the review have been made from the market. So IFS made the decision to review version 2 and to develop IFS Broker version 3. With the help of inputs received by all stakeholders, the following objectives have been defined, which were the basis for the revision of the current IFS Broker Standard:

- to review requirements based on the online survey results
- To include requirements for food fraud mitigation,
- to align audit protocol with the other IFS Standards,
- to update the Standard in accordance with new version of GFSI Benchmarking requirements, including an unannounced audit option.

The new IFS Broker version 3 will come into force on 2nd of January 2020.
There will be a transition period for the application of this new version, during which companies may continue to be audited on the basis of version 2. Until 30st of June 2020, the companies can choose to be audited either to version 2 or version 3.
After 1st of July, 2020, only audits to version 3 of the IFS Broker Standard will be accepted.

The IFS Broker Standard is one of the Standards belonging to the umbrella brand IFS (International Featured Standards).

The fundamental objectives of IFS Broker are:

- to ensure broker services compliance,
- to provide a common standard with a uniform evaluation system,
- to work with accredited certification bodies and qualified IFS approved auditors,
- to ensure comparability and transparency throughout the entire supply chain,
- to reduce costs and time for both suppliers and retailers.

2 Introduction

2.1 Purpose and contents of the audit protocol

This audit protocol describes the specific requirements made for the organisations involved with IFS Broker audits.

The purpose of this protocol is to define the criteria to be followed by a certification body performing announced audits against the IFS requirements and in accordance with the accreditation norm ISO/IEC 17065. For unannounced audits please see also Part 5 of this document.

It also details the procedures to be followed by the companies being audited and clarifies the rationale of auditing them.

Only certification bodies accredited to ISO/IEC 17065 norm for the scope of IFS Broker, and which have signed an agreement with the scheme owner, can perform audits against the IFS Broker Standard and can issue IFS Broker certificates.The requirements for certification bodies are clearly described in Part 3 of this document.

2.2 Extraordinary information to the certification body by the certified company

The company shall inform its certification body about any change that may affect its ability to conform to the certification requirements (e.g. recall, alert on products, organisation and management). The details shall be defined and agreed between both parties.

This information shall be made within three (3) working days.

3 Types of audit

3.1 Initial audit

An initial audit is either a company's first audit to IFS Broker Standard or the audit after an interruption of the certification cycle (see 6.2, Part 1). It is performed at a time and date agreed upon between the company and the selected certification body. During this audit, a full and thorough audit of the entire company will be conducted both, in relation to its documentation and the processes/services. Furthermore, all criteria of the IFS requirements shall be assessed by the auditor. In the case of a pre-audit, the auditor who performs this assessment shall be a different one from the auditor who performs the initial audit.

3.2 Follow-up audit

A follow-up audit is required in a specific situation when the result of the audit (an initial audit or a renewal audit) have been such as to not allow the awarding of the certificate (see chart n° 6). During the follow-up audit, the auditor focuses on the implementation of the actions taken to correct the Major non-conformity determined within the previous audit. The follow-up audit shall be performed **within** a six (6) months period, from the date of the previous audit. Generally, the auditor who performed the audit where a Major non-conformity has been identified shall also perform the follow-up audit.

If there is no follow-up audit performed after six (6) months from the date of the previous audit, then a complete new audit is necessary.

In the event that the follow-up audit establishes that requirements remain inadequate, a complete new audit is necessary, which shall be scheduled no earlier than six (6) weeks after the follow-up audit. The elimination of a Major non-conformity shall always be established through an on-site visit by the auditor.

Note: After a successful IFS follow-up audit, the site shall be granted certification at foundation level, only (see chart n° 6).

3.3 Renewal audit (for re-certification)

Renewal audits are those which are performed after the initial audit.The period in which a renewal audit shall be performed is shown on the certificate. A renewal audit involves a full and thorough audit of a company resulting in the issue of a new certificate. During the audit, all IFS Broker

requirements shall be assessed by the auditor. Particular attention is paid to the deviations and non-conformities identified during the previous audit, as well as to the effectiveness and implementation of corrective actions and preventive measures laid down in the company's corrective action plan.

Note: corrective action plans from the previous audit shall always be assessed by the auditor, even if the previous audit has been performed more than one (1) year ago. Hence, **audited companies shall always inform their certification body, if they have already been IFS certified in the past.**

The date of the renewal audit shall be calculated from the date of the last day of the initial audit and not from the date of issue of the certificate. Furthermore, the renewal audit can be scheduled at earliest eight (8) weeks before and at latest two (2) weeks after the renewal audit due date (see also section 6.2, Part 1).

Companies are responsible for maintaining their certification. All IFS Broker certified companies will receive a reminder from the IFS Database three (3) months before end of validity of certificate.

The certification bodies shall contact companies in advance in order to set a date for a new audit in due time.

In general, the expected date of each audit shall be uploaded in the IFS Database, in the diary function and two (2) weeks (14 calendar days) at the latest before the audit due date (it is possible to change the date at short notice).

3.4 Extension audit

In specific situations, such as where new products/services—different from those included in the certification scope of the current IFS Broker audit—are added to the broker services, the certified company shall immediately inform its certification body. They then shall perform a risk assessment to decide whether an extension audit is necessary or not. The result of this risk assessment, which is based on particular product safety risks, shall be documented.

If the certification body decides positive for an extension audit, then, for an IFS Broker certified company, it is not necessary to perform a complete new audit, but to organise an on-site extension audit during the validity period of the existing certificate.

The certification body is responsible for determining relevant requirements to be audited and the relevant audit duration. **The report of this extension audit shall be presented as an annex adjoined with the current audit report.** Conditions for passing the extension audit (relative score ≥ 75 %) remain the same as any other audit, but shall only focus on specific requirements which were audited:

- If the extension audit demonstrates compliance, the certificate shall be updated including the new scope and uploaded into the IFS Database (the original audit score does not change).The updated certificate shall keep the same due date of end of validity as the current certificate.

- If the relative score is < 75 %, the extension audit is failed and it is not possible to update the certificate with the extended products/processes.
- If a Major non-conformity or a KO (Knock Out non-conformity) was identified during an extension audit, the full audit is failed resulting in the current certificate being suspended as described in sections 5.8.1 and 5.8.2.

4 Coverage of this Standard and scope of the audit

4.1 Coverage of this Standard

IFS Broker is a Standard for auditing/assessing services compliance of companies/persons who carry out trading activities related to food, household and personal care products and/or packaging materials. Those companies/persons typically comprise following types:

- **Broker/Middleman:** person or company who acts as an agent for others, as in negotiating contracts, purchases or sales in return for a fee or commission.
- **Sales Agent:** person or company who is authorized or appointed by a manufacturer to sell or distribute his products in a given territory but who is in business for himself, takes title of the goods and does not act as agent for a principal.
- **Trader/Dealer:** person or company whose business is buying and selling or bartering.
- **Importer:** person or company who brings goods into a place or country from another country with the purpose of selling.

The IFS Broker Standard applies to persons and/or companies who may or may not own the products but typically who do not take physical possession of the products (e.g. which do not have warehouses, packing stations or truck fleet, but are legal entities with mailboxes, offices, etc.).

The main aim of the Standard is to assess the services compliance, especially how the company selects and/or manages its suppliers and service providers for the products demanded by the customers, how it is able to fulfil traceability and other specific customer requirements of delivered products and how to manage a product recall.

Note: in the following sections, all activities covered by the Standard are named broker services.

The following scopes are defined for IFS Broker audits:

Trading

- Food
- Household and personal care products
- Packaging materials
- A combination of above products.

Note: Food, household and personal care products and packaging materials which are covered by this scope are defined in ANNEX 5, Part 1.

IFS Broker shall not apply to the following activities:

- processing of food or non-food products (see ANNEX 1, Part 1),
- any other physical handling of products, such as own logistics activities (by taking over the physical possession of the products)

For clarification of the scope determination between IFS Broker and other IFS Standards (IFS Food, IFS Logistics, IFS Wholesale/Cash & Carry, IFS PACsecure and IFS HPC please see ANNEX 1, Part 1.

4.2 Scope of the audit

The audit scope shall be defined according to the following requirements:

The audit scope shall be agreed upon between the company and the certification body before the audit takes place. The scope shall be clearly and unambiguously stated in the contract between the company and the certification body, in the audit report and on the certificate.

The audit scope shall include the complete broker services of the company. The scope shall be reviewed by the auditor and agreed during the opening meeting of the audit, after an initial risk assessment. Furthermore, the scope can be modified after the risk assessment (for instance, if a further activity interferes with the one concerned by the audit scope).

Note: in the audit report and on the certificate, the audit scope shall describe the traded products for which the broker services have been audited. For all products of the audit scope, the product scopes (names and numbers) according to the table laid down in Annex 5, Part 1 shall be specified in the audit scope of the audit report (ANNEX 1, Part 4) and on the certificate (ANNEX 5, Part 4).

The audit shall be performed at a time to ensure the full broker services can be thoroughly and effectively assessed. Only these conditions would allow assessing properly the broker's services compliance.

Under exceptional circumstances, the certification body may allow a company to exclude the broker services only related to whole **specific product scopes** (according Annex 5, Part 1) from the scope of the audit, as long as they are not considered as the core business of the company subject to an IFS Broker audit. However, these exclusion shall be clearly noted and included in the company profile of the audit report and on the IFS Broker certificate.

Note: it is not allowed to exclude customer branded products (e.g. private label) from the scope of the IFS Broker certification.

4.3 Broker with logistics activities

In the IFS Broker, a number of requirements are laid down in case the company subject to the IFS Broker certification is also **organizing** storage and/or transport activities for the traded products.

The broker services in terms of organisation of storage and/or transport activities can neither be excluded from the scope of the IFS Broker certification, nor allowed to be mentioned in the certificaton scope.

4.3.1 Combined certification IFS Broker/IFS Logistics:

If a trading company additionally is **taking over the physical possession** of the traded products and thus conducting own logistics activities (storage, distribution and/or transport) at the Broker's physical location, a IFS Broker certification is not applicable alone and a combined certification according to IFS Broker and IFS Logistics shall be performed, in case the company would like to certify those. In that case, the IFS Broker certificate shall specify: "*The company also has own logistics activities, which are IFS Logistics certified*".

If no combined certification is performed but own logistics activities are present but the trading company doesn't want to include those logistics activities into the scope of IFS certification, those activities shall be explicitly excluded from the certification scope by specifying on the IFS Broker certificate: *"The company also has own logistics activities, which are not IFS Logistics certified".*

4.4 Combined certification IFS Broker and IFS "Product" Standard

IFS Broker only covers broker services, but if a (food or HPC or packaging) processing company also has trading activities and would like to certify both activities, a combined audit, respectively IFS Food or IFS HPC or IFS PACsecure with IFS Broker shall be performed. For this, checklist of the relevant IFS Standard (Food or HPC or PACsecure) shall also be used.

If requirements of both checkists are fulfilled, two (2) separate reports shall be written and two (2) separate certificates shall be issued and uploaded into the IFS Database.

If no combined certification is performed but own processing activities are present or if the trading company doesn't want to include those processing activities in the scope of a IFS certification, those activities shall be explicitly excluded from the certification scope by specifying on the IFS Broker certificate: "The company also has own processing activities, which are not IFS Food (or IFS HPC or IFS PACsecure) certified".

4.5 Auditing of multi-location companies with central management

If defined processes/services are centrally organised in a company with several trading sites (e.g. QA-management, resource management, internal audits, complaint management), the central managing site—headquarter—shall also be audited and relevant audited requirements outcome shall be considered in the audit reports of each trading site.

Note: each trading site shall be audited separately in a period of maximum twelve (12) months after the central managing site and shall be subject to its own audit report and certificate. Each trading site shall be mentioned in the relevant contract.

If the central managing site does not have any broker services, this site cannot be IFS Broker certified as an independent unit. The time for auditing the central managing site shall be described in the company profile of each report of all trading sites.

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

5 The certification process

5.1 Preparation of an audit

Before being audited, the company shall review all requirements of the IFS Broker Standard in detail. On the day of the audit, the current version of the Standard shall be available at the trading site being audited. The company is responsible for acquiring the current version of the IFS Broker Standard.

In order to prepare for an initial audit, a company may carry out a pre-audit, which is only intended to be used in-house.The pre-audit cannot include any recommendations.

If the audit is not an initial audit, the company shall also inform the certification body so that the auditor can check the corrective action plan from the previous audit.

The expected date for the initial or renewal audit shall be communicated to the IFS offices via the diary function of the IFS Database.This shall be the responsibility of the certification body.

5.2 Certification body selection—contractual arrangements

In order to undertake the IFS Broker audit, the company shall appoint a certification body which is approved to perform such audits. Certification bodies shall be accredited to ISO/IEC 17065 norm for the scope of IFS Broker and shall have auditors who are approved to perform IFS Broker audits (see Part 3). Only those IFS approved certification bodies, which have signed a contract with IFS (see Part 3)—can carry out IFS Broker audits and issue certificates. The list of all IFS international approved certification bodies, by country, is available on the website www.ifs-certification.com.

IFS Broker audits can be carried out by an audit team, only if all members of the audit team are approved IFS Broker auditors. Additional requirements for audit teams are described in detail in Part 3 of the Standard, chapter 3.4.

An auditor is not allowed to perform more than three (3) consecutives audits of the same company's site (whatever the time between the audits); rules in case of audit team are also detailed in Part 3, chapter 3.4.

A contract shall exist between the company and the certification body detailing the scope of the audit, the duration and reporting requirements. The contract shall have a reference to Integrity Program (see chapter 12), in relation to the possibility of on-site checks organized by Quality Assurance Management of the IFS offices.

The audit shall take place when broker services of the company's audit scope can be fully assessed.

The audit shall preferably be carried out in the working language of the company and the certification body shall make every attempt to appoint an auditor whose native language or main working language is the working language of the company. Furthermore, languages used by the auditor for leading an audit—among native language—shall be approved by IFS offices prior to undertaking audits (see also Part 3).

It is the responsibility of the company to verify that the certification body is accredited for IFS Broker certification.

5.3 Duration of an audit

The certification bodies shall have an appropriate system for estimating the minimum time needed for an audit. A number of factors, which are detailed in the contract between the certification body and the company, play an essential role in determining the time required for a comprehensive audit.

The minimum audit duration of an IFS Broker audit shall be six (6) hours, but the certification body shall carefully assess and decide on an increase of this duration, based on following factors:

- the type of broker services (e.g. supplier selection, product development (own (Broker) brands or customer branded products, organisation of logistics activities)
- the number and volume of products traded
- the number of origin and destination countries the broker is trading with
- the number of personnel employed at the audited office/trading site
- the number of deviations and non-conformities found in the previous audit.

The above mentioned rules equally apply to renewal audits, which shall be considered as completely new audits.

A normal audit day duration is eight (8) hours and shall never exceed ten (10) hours.
The minimum audit duration does not include time for audit preparation and report generation. Additionally, time for generation of the audit report is typically 0,5 days.

Note 1: for an audit team, at least two (2) hours shall be allocated to the team and not to an individual auditor for common tasks (e.g. opening and closing meeting, discussion about audit findings, etc.). See also Part 3, chapter 3.4 about audit team.

Note 2: for a combined audit IFS Broker/IFS Product Standard, it is accepted to reduce the total duration (calculated separately for the audit of each Standard) about maximum 0,5 days (4 hours).

Note 3: for a combined audit IFS Broker/IFS Logistics, the minimum audit duration shall be 1.25 days (10 hours).

Note 4: In case of auditing of multi-location companies with central management, the audit duration for each single trading site can be reduced to four (4) hours, if requirements have already been audited at the central managing site.

5.4 Drawing up an audit time schedule

The certification body shall provide the audit time schedule. The audit time schedule includes appropriate details concerning the scope covered and the complexity of the audit.

- It shall be sufficiently flexible to respond to any unexpected event which may arise during the certification audit.
- It takes into consideration a review of the audit report and action plan relating to the previous audit, whatever the date was when the previous audit has been performed.

- It also specifies which of the company's products or product ranges are to be sampled/ audited. The company can only be audited at a time when the broker services specified in the scope of the audit can be assessed throughly.
- The audit time schedule shall be sent to the auditee in advance of the audit, to ensure availability of responsible persons at the day of the audit.

In case of an audit team, the audit time schedule shall clearly indicate which auditor performs which part of the audit.

If the IFS Broker audit is performed in combination with another standard/norm, the audit time schedule shall clearly indicate when each Standard or part of it has been audited.

The audit shall be scheduled based on the following steps:

- the opening meeting,
- the evaluation of services compliance, based on checking documentation (risk management, quality management, product specifications, analyses results, etc.).

  During the audit, the auditor shall ensure objective evidence is in place to establish if the broker services are compliant, by delivering safe, legal and conforming products. Therefor the auditor should use a product sampling program where the corresponding finished product specifications are used as a reference during the audit to check the services conformity. Suggested products to be selected are, but are not limited to:

  - a customer branded product (if applicable),
  - an own (Broker) branded product (if applicable),
  - a product traded in small quantities,
  - a product traded in large quantities.

  If the audit findings for the selected products show that the broker services have been carried out in accordance with the product specifications, this generally provides assurance of company compliance.
- performance of a traceability test: for this, the auditor shall select an appropriate traded product and test downstream/upstream traceability,
- the on-site audit and interviewing of employees,
- the final conclusions drawn from the audit,
- the closing meeting.

The company will assist and co-operate with the auditor during the audit. The auditor(s) who conduct(s) the audit will assess all the requirements of IFS Broker which are relevant to the company's structure and function. As part of the audit, employees are being interviewed. It is advisable that the company's senior managers are present at the opening and closing meetings, so that any deviations and non-conformities can be discussed.

During the closing meeting, the auditor (or lead auditor in the case of an audit team) shall present all findings and discuss deviations and non-conformities, which have been identified during the audit. As specified by ISO/IEC 17065 norm, the auditor may only issue a provisional assessment of company's status during the closing meeting.The certification body shall issue a provisional audit report and outline an action plan to the company, which shall be used as a basis for drawing up corrective actions for the determined deviations and non-conformities.

The certification body is responsible for making the final certification decision and the preparation of the formal audit report after the receipt of the completed corrective action plan. The issuing of the certificate is dependent on the audit result and an appropriate corrective action plan.

5.5 Evaluation of requirements

The auditor assesses the nature and significance of any deviation or non-conformity. In order to determine whether compliance with a requirement of IFS Broker has been met, the auditor has to evaluate every requirement in the Standard.There are different levels to rank the findings.

5.5.1 Scoring a requirement as a deviation

In IFS Broker, there are four (4) scoring possibilities:

Scoring with:

A: full compliance with the requirement specified in the Standard

B: almost full compliance with the requirement specified in the Standard, but a small deviation was found

C: only a small part of the requirement has been implemented

D: The requirement in the Standard has not been implemented

Points are awarded for each requirement according to the following chart:

Chart N° 1: Scoring

Result	Explanation	Points
A	Full compliance	20 points
B (deviation)	Almost full compliance	15 points
C (deviation)	Small part of the requirement has been implemented	5 points
D (deviation)	Requirement has not been implemented	–20 points

The auditor shall explain all scorings with B, C and D in the audit report.

In addition to this scoring, the auditor can decide to give the company a "KO" or a "Major" non-conformity that will subtract points from the total amount. These possibilities are explained within the next chapters.

5.5.2 Scoring a requirement as a non-conformity

In the IFS Broker Standard, there are two (2) kinds of non-conformities which are "Major" and "KO". Both will lead to a subtraction of points from the total amount. If the company gets at least one of these non-conformities, the certificate cannot be awarded.

5.5.2.1 Major non-conformity

A Major non-conformity is defined as follows:

A Major non-conformity can be given to any requirement which is not defined as KO requirement.

A Major non-conformity can be given:

- When there is a substantial failure to meet the requirements of the Standard.
- in non-respect of legislation, law, product safety, internal dysfunctions (e.g. completely not regulated and controlled processes) and customer issues.

A major non-conformity can also be given when the identified non-conformity can lead to a serious health hazard.

A Major non-conformity will subtract 15 % of the possible total amount of points.

Chart N° 2: Evaluation of a Major non-conformity

Evaluation	Scoring	Result
Major non-conformity	15 % of possible total amount is subtracted	No certificate awarding is possible

See also section 5.8 for the general management of audit process in case of Major non-conformity(ies).

5.5.2.2 KO (Knock Out)

In IFS, there are specific requirements which are designated as KO requirements (KO—Knock Out).

If during the audit the auditor establishes that these requirements are not fulfilled by the company, this results in non-certification.

In IFS Broker, the following eight (8) requirements are defined as KO requirements:

1.2.2 Responsibility of the senior management

2.3.1 Product Safety Management

4.2.2 Product specifications

4.6.1 Traceability system

5.1.1 Internal audits

5.2.2 Product analysis

5.5.2 Procedure for withdrawal and recall

5.7.2 Corrective actions

KO requirements shall be evaluated according to the following scoring rules:

Chart N° 3: Scoring for KO requirement

Result	Explanation	Awarded scores
A	Full compliance	20 points
B (deviation)	Almost full compliance	15 points
C (deviation)	Small part of the requirement is implemented	**No "C" scoring possible**
KO (= D)	The requirement is not implemented	50 % of the possible total amount of points is subtracted –> No certificate awarding is possible

Important note
A "C" scoring is not possible for KO requirements. In this respect, the auditor can only use A, B or D (= KO).

When a KO requirement has been scored as "D", 50 % of the possible total amount of points will be subtracted automatically, meaning that the company is "not approved" for IFS Broker certification.

A KO cannot be scored with N/A, except KO 5.2.2.

See also section 5.8 for the general management of audit report in case of one or several KO requirements.

5.5.3 Scoring a requirement with N/A (not applicable)

When the auditor decides that a requirement is not applicable for a company, the auditor has to use as scoring:

N/A: Not applicable; and provide a short explanation in the audit report.

N/A scoring is possible for any requirements of the IFS Broker audit checklist (Part 2), except for KO requirements (exception for KO 5.2.2).

N/A requirements shall not be included in the outline action plan, but they shall be listed in a separate table in the audit report.

If there are a significant number of requirements which are deemed as not applicable, using a total points score for the audit may be misleading; however, the scoring system for IFS Broker is based on a percentage of the total available score and it is this which is used to decide on the status of the site i.e. foundation or higher level.

5.6 Determination of the audit frequency

For all audited activities and for all certification levels, the audit frequency for IFS Broker audits is twelve (12) months, starting from the date of the audit and not the date of issue the certificate. Further regulations are described in 6.2 (certification cycle).

5.7 Audit report

Following each audit, a full written report shall be prepared in the agreed format (see Part 4 of this Standard).

5.7.1 Structure of the audit report

The audit report shall provide transparency and confidence to the reader and will be completed by the auditor. The audit report is divided into different sections. For a detailed information, see Part 4 of this Standard.

- **Cover** of the IFS Broker audit report (basic information about the certification body and the audited company)
- **Audit overview** (including audit scope, audit result, company profile)
- **Audit report** (including summary, general information about the company with compulsory fields (see ANNEX 2, Part 4)
- General **audit result** with detailed description of the **scope**
- General **summary** in a tabular format **for all chapters.** The result of the audit will specify the level and percentage.
- General **summary** of all chapters and comments **about follow-up** of corrective actions implemented **from the previous audit**
- **Observations** on KO requirements and Major non-conformities
- **Summary of** all established **deviations and non-conformities** for each chapter (1 to 6)
- Separate list (including explanations) of all **requirements** evaluated with **N/A** (not applicable)
- **Detailed audit report** with compulsory fields completed by the auditors for some IFS Broker requirements (see ANNEX 2, Part 4).

All deviations (B, C, D) and KO requirements scored with a B, non-conformities (Major, KO requirement scored with a D) identified during the audit, are presented in a separate action plan.

Following the allocation of a grade, **the company has to complete a corrective action plan.** In this way, the reader of the report can see the non-conformities and deviations and also the corrective actions that the company is initiating.

5.7.2 Steps of the audit report completion

5.7.2.1 Drawing up the pre-report of the audit and the outline of the action plan

The auditor shall explain all non-conformities (KO requirements scored with a D and Majors), all deviations (B, C, D) and KO requirements scored with a B, and all requirements that are found N/A.

The auditor shall also describe/explain some compulsory information, even in case of A scoring, for some pre-determined requirements (see ANNEX 2, Part 4).

The action plan shall include all the requirements which are not evaluated with A or N/A. The outline action plan shall conform to the auditXpressX™ software (IFS audit report writer assistant) outline action plan. It shall include the elements of the following chart.

The auditor shall complete all of Field A in chart N° 4, explaining and justifying the deviations and non-conformities found before sending the company the outline action plan and the pre-report of the audit.

The certification body or the auditor shall send the company both the pre-report of the audit and the outline action plan within two (2) weeks of the audit date.

Chart N° 4: Outline action plan

Number of the requirement	IFS Broker requirement	Evaluation	Explanation (by the auditor)	Corrective action (by the company)	Responsibility/Date and status of implementation (by the company)	Release by the auditor
			Field A	**Field B**	**Field C**	**Field D**
1.2.1	An organisation chart …	B				
1.2.2 KO	Senior management shall be responsible for the corporate …	KO/D				
1.2.3	The senior management shall ensure that employees are aware …	C				
1.2.4	The company shall ensure that all processes …	D				
1.2.5	The company shall have a system in place …	Major				
2.3.1 KO	The basis of the company's product safety control system …	KO/B				

5.7.2.2 Company's completion of the corrective action plan

The company shall enter proposed corrective actions (Field B of chart N° 4) for all deviations (B, C, D) and KO requirements scored with a B and non-conformities (Major, KO requirements scored with a D) listed by the auditor.

For all evaluated deviations with score C and D, as well as non-conformities, Major or KO requirements scored with a B and/or a D, the company shall clearly state the responsibilities and implementation deadlines for corrective action (chart N° 4, Field C). The company shall forward the corrective action plan to the certification body within two (2) weeks after having received the pre-report of the audit and the action plan layout. If this deadline is not respected, the company has to undergo a complete new initial or renewal audit.

An IFS Broker certificate shall not be awarded unless the corrective actions for requirements scored with a C or D, and KO requirements scored with B, specify responsibilities and implementation dates in the action plan.

The final decision of awarding the IFS Broker certificate is dependant both on final scoring and on relevance of corrective action plan communicated by the company to the certification body.

The company shall always submit a written corrective action plan before receiving the final report and the certificate. **The intention of the corrective action plan is for the company to strive for continuous improvements.**

5.7.2.3 Auditor validation of the action plan

The auditor or a representative of the certification body shall validate the relevance of the corrective actions in the last column of the action plan before preparing the final audit report (Field D of the chart N° 4). If the corrective actions are not valid or are inadequate, the certification body/auditor shall return the action plan to the company for completion in due time.

5.7.3 Further rules about the audit report

5.7.3.1 Link between two consecutive audit reports (initial and renewal audits)

When the auditor scores a requirement with C or D, corrective actions shall have been implemented before the renewal audit. This means the certification body/auditor shall read the audit report and the action plan of the previous audit, even if the report was issued by another certification body.

If C and/or D scorings remain the same from one audit to the next, or if scorings are getting worse, the auditor shall assess in accordance with the IFS Broker chapter related to "Corrective actions" (chapter 5.7 of the audit checklist, Part 2). This link between two (2) consecutive audits ensures a continuous improvement process.

5.7.3.2 Translation of the audit report

As the IFS Standards are used internationally, it is important that customers understand the content of the audit report; this is particularly important in relation to deviations and non-conformities identified by the auditor, as well as corrective actions proposed from the audited company. To make use of IFS internationally and to make it widely understandable, the following rationale/explanations for deviations and non-conformities shall be always translated into English within the action plan (chart N° 5, Field A) and within the audit report:

- Requirements evaluated with a C or D
- Major non-conformities
- KO requirements scored with a B or a D
- The audit scope (on the relevant page of the audit report)

- Detailed activity (operating processes, if there are subcontracted activities, etc.) of the company, which is described in the company profile. More detailed explanations on topics to be translated are defined in ANNEX 2, Part 2.

The corrective actions related to these deviations and non-conformities shall also be translated into English in the action plan (chart N° 5, Field B).

Chart N° 5: Outline action plan for translation

Number of the requirement	IFS Broker requirement	Evaluation	Explanation (by the auditor)	Corrective action (by the company)	Responsibility/Date and status of implementation (by the company)	Release by the auditor
			Field A	**Field B**		
1.2.1	An organisation chart …	B				
1.2.2 KO	Senior management shall be responsible for the corporate …	KO/D				
1.2.3	The senior management shall ensure that employees are aware …	C				
1.2.4	The company shall ensure that all processes …	D				
1.2.5	The company shall have a system in place …	Major				
2.3.1 KO	The basis of the company's product safety control system …	KO/B				

It is an obligation and the responsibility of the certification bodies to translate these explanations and corrective actions. The translation shall be made under each sentence of the original version and included in the audit report, before uploading the final audit report to the Database.

5.8 Scoring and conditions for issuing audit report and certificate

Chart N° 6: Scoring and awarding of certificates

Audit Result	Status	Action company	Report form	Certificate
At least 1 KO scored with D	Not approved	Actions and new initial audit to be agreed upon	Report gives status	No
> 1 Major and/or < 75 % of the requirements are fulfilled	Not approved	Actions and new initial audit to be agreed upon	Report gives status	No
Max 1 Major and ≥ 75 % of the requirements are fulfilled	Not approved unless further actions taken and validated after follow-up audit	Send completed action plan within 2 weeks of receiving the preliminarily report. Follow-up audit max. 6 months after the audit date	Report including action plan gives status	Certificate at foundation level, if the Major non-conformity is finally solved as controlled during the follow-up audit
Total score is ≥ 75 % and < 95 %	Approved at foundation level after receipt of the action plan	Send completed action plan within 2 weeks of receiving the preliminarily report.	Report including action plan gives status	Yes, certificate at foundation level, 12 months validity
Total score is ≥ 95 %	Approved at higher level after receipt of the action plan	Send completed action plan within 2 weeks of receiving the preliminarily report.	Report including action plan gives status	Yes, certificate at higher level, 12 months validity

The total score is calculated as following:

Total number of points
= (total number of IFS Broker requirements – requirements scored with N/A) × 20

Final score (in %)
= number of points awarded / total number of points.

5.8.1 Specific management of the audit process (report, certificate, uploading) in case one or several KO's has/have been scored with D during the audit

In case one or several KO is/are scored with D during the audit, the current IFS certificate shall be suspended in the IFS Database by the certification body as soon as possible and a maximum two (2) working days after the audit date.

In the IFS Database, explanation about reasons for suspending the current certificate shall be given **in English language.** Clear explanations about the identified non-conformity(ies) shall be provided by giving the number of involved KO requirement(s). These explanations shall be detailed and be the same as those described in the action plan.

Note: All users having access to the IFS Database and having mentioned the respective company in their favorites list will get an e-mail notice from the IFS Database that the current certificate has been suspended.

In each case, the audit shall be completed and all requirements shall be evaluated in order to give the company a complete overview about its situation.

Furthermore, it is recommended to complete the action plan for improvement purposes.

The audit report where one or several KO have been scored with D shall always be uploaded into the IFS Database (only for administrative purpose, but will not be visible).

In these situations, a complete new audit shall be performed. The new audit shall be scheduled no earlier than six (6) weeks after the audit where a KO was scored with D.

5.8.2 Specific management of the audit process (report, certificate, uploading) in case one or several Major non-conformity(ies) has/ have been issued

In case one or several Major non-conformity(ies) is/ are issued during the audit, the current IFS certificate shall be suspended in the IFS Database by the certification body as soon as possible and a maximum two (2) working days after the audit date.

In the database, explanation about reasons for suspending the current certificate shall be given **in English language.** Clear explanations about the identified non-conformity(ies) shall be provided by giving the number of involved requirement(s). These explanations shall be detailed and be the same as those described in the action plan.

Note: All users having access to the IFS Database and having mentioned the respective company in their favorites list will get an e-mail notice from the IFS Database that the current certificate has been suspended.

In cases where more than one Major non-conformity has been identified, a complete new audit shall be performed. The new audit shall be scheduled no earlier than six (6) weeks after the audit where Major non-conformities were issued.

The audit report where one or several Major non-conformity(ies) has/have been identified shall always be uploaded into the IFS Database after receiving the action plan (only for administrative purpose, but will not be visible).

Specific situation in case of follow-up audit:
If a Major non-conformity has been identified with a total score of 75 % or above and then resolved, **and** if the audit result is deemed positive:

The certification body shall mention on the updated audit report:

- in the "date" section: specify the date of the follow up audit in addition to the date of audit when the Major non-conformity was identified,
- in the "final result of audit" section: specify that a follow up audit has taken place and that the Major non-conformity has been solved,
- In the "observations regarding KO non-conformities and Majors" section explain on which requirement the Major non-conformity has been solved.
- The company cannot be certified with higher level even if the final total score is equal or more than 95 %.
- The same valid date of the certificate remains in the certification cycle as described in 6.2.
- It shall be defined on the certificate the date of initial audit and date of follow-up audit.
- If it was during an initial audit, the longest certificate valid due date is calculated using initial audit date, plus one (1) year and eight (8) weeks, minus one (1) day.

Example:

Initial audit date 1:	01. October, 2020
Date of issue of certificate:	26. November, 2020
Certificate valid until:	25. November, 2021
Renewal date (audit where Major has been issued) 2:	25. September, 2021
Follow up audit:	03. December, 2021
Latest date of validity of the certificate:	25. November, 2022.

The report (first of the audit with the estimated Major, then updated with results of follow up audit) shall be uploaded into the IFS Database after performing the follow-up audit with the proviso that the Major non-conformity is finally solved.

5.8.3 Specific management of the audit process in case the final score is < 75 %

In these situations, the certification is failed and a complete new audit shall be performed. The new audit shall be scheduled no earlier than six (6) weeks after the audit where the final score was < 75 %.

5.8.4 Specific management of the audit process in case of multi-location companies

- All KO requirements shall be audited at all trading sites, even if some of them are partly managed at the central managing site.
- In the audit report of each trading site, only the audit date of the respective trading site shall be mentioned; the audit date of central managing site is not additionally necessary.
- In case that a Major non-conformity or a KO scored with D has been issued during the audit of the central managing site, all audited trading sites are also affected and the certificates of these trading sites shall be suspended (according the procedure described above).
- After a successful audit of the central managing site (or after positive follow-up after a Major non-conformity was issued in the central managing site), the certificates of the trading sites can be reinstated. Depending upon which non-conformity has been issued in the central managing site, a new audit of the trading sites may also be necessary.

6 Awarding the certificate

A certificate shall be issued to one specific trading site.

Translation of the audit scope on the certificate: To make use of IFS Broker internationally and to make it widely understandable, the audit scope on the IFS Broker certificate shall always be translated into English. It is an obligation and the responsibility of the certification bodies to translate the audit scope.

Detailed minimum mandatory information to be published on the IFS Broker certificate is determined in Part 4.

Note: the final audit score, in percentage, can also be published on the certificate, if required by customer and/or audited company.

6.1 Deadlines for awarding certificate

The certification body is responsible for the decision to award or not to award the IFS Broker certificate. The decision is made by person(s) other than those who have carried out the audit. The certification shall be valid effectively from the date of issue stated on the certificate and shall end after twelve (12) months. The date for the renewal audit shall be calculated from the date of the initial audit, not from the date of issue the certificate. If the audit is not performed in due time, the retailers or other users will be informed via the IFS Database.

The time between the date of the audit and the awarding of certificate is determined as follows:

- two (2) weeks to draw up the pre-report of the audit
- two (2) weeks for the company to respond to the deviations and non-conformities (i.e. draw up the corrective action plan)
- two (2) weeks for the auditor to check the proposed corrective actions, for the certification procedure and upload of the audit report, the corrective action plan and the certificate to the IFS Database.

In total: Six (6) weeks between the date of audit and uploading the audit report to the IFS Database and awarding the certificate:

- Target time: six (6) weeks,
- Maximum time: eight (8) weeks.

6.2 Certification cycle

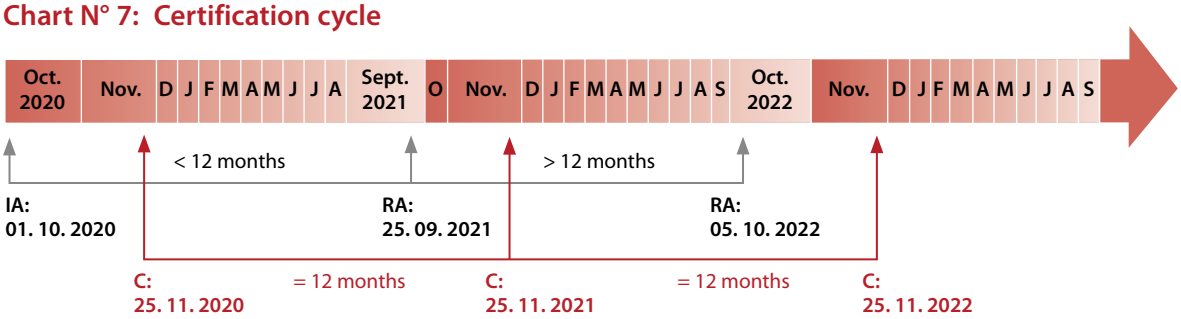
Even if the renewal audit due date changes every year and does not completely correspond to the anniversary date, the certificate validity date shall remain the same each year. The due date of the certificate is determined as follows: initial audit date + eight (8) weeks.

This allows to avoid gaps between two (2) consecutive certificates and to avoid that a company scheduling the audit earlier loses some months of certificate validity.

Example:

Initial audit date:	01. October, 2020
Date of issue of certificate:	26. November, 2020
Certificate valid until:	25. November, 2021
Renewal audit date:	25. September, 2021
Certificate valid until:	25. November, 2022 (independently from the renewal audit date).

Chart N° 7: Certification cycle



IA: Initial audit
RA: Renewal audit
C: Issue a certificate valid until

Note: the certificate shall always be edited on the basis of a certification decision and after the several steps of certification decision according to ISO/IEC 17065 norm.

Ideally, the renewal audit shall be performed within eight (8) weeks of the date of expiry of certificate to have enough time for the several steps of the certification process to be completed.

The renewal audit shall be scheduled at earliest eight (8) weeks before and at latest two (2) weeks after the audit due date (due date is anniversary date of the initial audit). If this is not the case, or if the several steps of the certification process were not completed in time, the certificate cannot be renewed with the "due date" but with the actual new date; this will lead to a break in the certification.

In the example above, this means that the audit shall never be scheduled before 06. August and after 15. October.

The previous audit report remains a further eight (8) weeks (after audit due date) on the Database, but if the renewal audit takes place later than described above, the report will be automatically inactivated from the IFS Database.

6.3 Information about conditions of withdrawal of certificate

Withdrawal of certificate by the certification body is only permitted in case of any information indicating that the product(s) may no longer comply with the requirements of the certification system (ISO/IEC 17065 norm).

The only exception of this rule may be related to the non-payment of the current audit by the certified company.

The contract between certification body and audited company shall be harmonized with the certification cycle (see above chart N° 7).

7 Distribution and storage of the audit report

Audit reports shall remain the property of the company and shall not be released, in whole or part, to a third party without the company's prior consent (except where required by law). This consent for distribution of the audit report must be in writing and can be granted by the company vis-à-vis the certification body and/or vis-à-vis the relevant user. The certification body shall keep a copy of the audit report and all supporting documentation. This documentation shall be stored safely and securely for a period of five (5) years.

Access conditions to information about audit reports are fully detailed in Part 4 of this Standard.

8 Supplementary action

The decision on the level of supplementary actions required on the basis of the certificate shall be made at the discretion of the individual buying organisation.

9 Appeal and complaints procedure

The certification body shall have documented procedures for the consideration and resolution of appeals against the results of an audit. These procedures shall be independent of the individual auditor and will be considered by senior management of the certification body. Appeals will be finalised within 20 working days of receiving information from the auditee.

The certification body shall have documented general procedures for handling complaints received from the companies and/or other relevant parties. An initial response will be given within ten (10) working days of receiving the complaint. A letter confirming receipt of the complaint will be issued within a maximum of five (5) working days. A full written response will be given after the completion of a full and thorough investigation into a complaint.

For the handling of complaints received by the IFS offices, the basis for the complaint management is described in the IFS framework agreement with certification bodies:

- If the complaint relates to the quality of the content of IFS audits or IFS audit reports, IFS offices require the certification body to provide a statement on the cause and the measures introduced to rectify the problem within two (2) weeks.
- If the complaint relates to administrative errors, e.g. in IFS audit reports, IFS certificates or in the IFS Database, IFS offices ask the certification body to provide a statement and rectify the problem within one (1) week. The statement shall be issued in writing by e-mail or post.

10 Ownership and usage of the IFS Broker Logo

The copyright of IFS Broker and the registered trademark is fully owned by the IFS Management GmbH. The IFS Broker Logo can be downloaded via the secured section of the IFS Database.

Furthermore, the below terms and conditions shall be checked by the auditor during the audit and results of this check shall be described in the company profile of the audit report as a mandatory field (see also ANNEX 2, Part 4 for mandatory fields).

Terms and conditions for using the IFS Broker logo and communication about the IFS Broker certification

Application
These terms and conditions apply for both IFS Broker and all IFS logos in general.

Form, design and colour of the IFS Broker logo
When used, the IFS Broker logo must comply with the form and colour of the scale drawing. If it is used in documents, black and white print is also permitted.

The IFS Broker logo can be used in print, physical and electronic form, and in films, providing the forms and formats are respected. The same conditions apply to the use of the logo as a stamp.

Restriction of comment and interpretations
When an IFS Broker certified company, an IFS Broker supporting company or an IFS Broker certification body publishes documents bearing the IFS logo, comment and interpretations referring to the IFS shall be clearly identifiable as such.

Use of the IFS Broker logo in promotional material
An IFS Broker certified company, an IFS Broker supporting company (e. g. sub-contractor) which accepts IFS certificates from their suppliers or service providers, or an IFS certification body may use the IFS logo for promotional reasons and publish information about IFS certification provided that it is not visible on final product packaging which are available to the customer and/or end-consumer.

Companies which provide products and/or services to IFS certified or supporting companies, but which are not themselves IFS certified (e.g. manufacturers of devices, clothing, cleaning materials or service providers which would like to promote that their products and/ or services help to fulfil the IFS requirements) must ask for express written permission to IFS Management GmbH to use the IFS logo.

The IFS Broker logo and information about the certification may be used in correspondence with relevant IFS users. Presentations mentioning IFS on the internet are only permitted if they are in a direct link with product safety (e.g. within information about the safety/quality management system).

The IFS Broker logo may be displayed on any kind of general communication (e.g. exhibitions for business contacts, brochures, generic articles about product safety and quality management in general, vehicles). The IFS Broker Standard was developed by representatives of trade companies, retailers and certification bodies in order to assure the product safety and quality of their contractors.

It must be ensured that all information concerning certifications refers clearly to IFS. The IFS logo may not be used in presentations having no clear connection to IFS.

Further restriction on the use of the IFS Broker logo
The IFS Broker logo shall not be used in a way that could show intent that the IFS owner is responsible for the certification decision. Furthermore, the same applies for opinions and interpretations which could be deriven from it. In the event of suspension or withdrawal of the IFS Broker certification, the certified company has to immediately stop the inclusion of the IFS logo on its documents or other associated material and cease all communications regarding IFS. The audited company must demonstrate that they have complied with these requirements.

Communication of the IFS Broker certification
All the above mentioned rules apply to any communication regarding IFS Broker. This also means that using the wordmarks "IFS", "International Featured Standards", or "IFS Broker" or similar is not allowed when communicating on finished products, which are available to the end-consumer.

11 Review of the Standard

The Review Committee needs to demonstrate control of the quality and content of the Standard and will annually review the Standard and related documents to ensure that they are still in compliance with their requirements. The Review Committee shall be formed with all participants involved in the audit process: the representatives of the retailers, representatives of trade companies and of certification bodies. The objective of the Review Committee is to share experiences, discuss and decide about the changes to the Standard, the requirements of the audit report and training.

12 IFS Integrity Program

The IFS Integrity Program, launched in early 2010, includes different measures to assure the quality of the IFS certification schemes by reviewing audit reports of certified companies and by several measures to analyze and improve the work of certification bodies and auditors. The IFS Integrity Program strengthens the reliability of the IFS schemes by checking the implementation of the IFS Standards in practice.

The main procedures of IFS Integrity Program are described in the Annex 4 of the framework agreement; these procedures have been developed in regular meetings of the IFS Quality Assurance Working Group composed of international members. The Annex 4 of the framework agreement has to be signed by all certification bodies having a contract with IFS Management GmbH. Auditors performing IFS audits have to accept the IFS Integrity Program procedures to assure a qualitative performance of IFS audits. Certification bodies are obliged to inform their customers applying for an IFS audit certificate about the content of the Annex 4 of the framework agreement in current version. The IFS Integrity Program mainly works on the following activities:

12.1 Complaint management

A detailed complaint management process analyzes all necessary information. Retailers or any other interested parties have the right to forward any possible complaint issue to IFS for investigation as part of the Integrity Program. The respective information can be forwarded by e-mail via complaintmanagement@ifs-certification.com or via a complaint form on the IFS website www.ifs-certification.com.

The IFS offices will gather all necessary information in order to investigate the cause of the complaint and to establish if there are deficiencies by certified companies, accredited certification bodies or IFS approved auditors in meeting IFS requirements. Appropriate steps are taken to fully investigate a complaint, which may include a request to a certification body to carry out internal investigations and to provide a statement on the outcome of their investigations to IFS.

Finally IFS Quality Assurance Management will decide which approach could be the best to assess and solve the complaint. This might also be to plan an Integrity on-site Check at the IFS certified company to investigate the case on-site or to organize an Integrity Witness Audit for an IFS approved auditor involved in the complaint case (In this case, an Integrity auditor assesses an IFS auditor during one of his/her next regular IFS audits).

Based on the complaint reason the Integrity on-site Checks will mainly be performed unannounced (announcement 30 minutes before start of the Integrity on-site Check). In some special cases Integrity on-site checks might also be performed announced (announcement in general about 48 hours before).

12.2 Risk based approach and monitoring of IFS Quality Assurance

Quality Assurance activities of IFS Integrity Program monitor the entire IFS System by different tools:

In order to care for correct implementation of all procedures described in IFS Standards and respective regulative documents IFS Integrity Program carries out regularly office audits at certification bodies (Integrity CB Office Audits). During these Integrity CB Office Audits work performance of IFS approved auditors and of certification bodies is checked by means of several report examples and database analyses. If during these Integrity CB Office Audits special topics have to be clarified, this could also lead to Integrity Witness Audits of IFS approved auditors or to Integrity on-site Checks at companies certified by the respective certification body.

Additionally—taking into account a risk based approach—reports of certified companies are analyzed and read by IFS Quality Assurance Management staff. For the risk based approach different criteria have been defined by IFS Quality Assurance Working Group. These analyses are an ongoing monitoring procedure of IFS Quality Assurance Management taking into account both economic criteria (e.g. number of issued certificates in certain countries) or quality criteria (e.g. audit results, audit times etc.). As described before, Integrity on-site Checks will mainly be performed unannounced and in some special cases might also be performed announced. Integrity Witness Audits of IFS approved auditors may also be based on this risk based approach analysis of IFS Quality Assurance Management.

General comment for section 12.1 and 12.2:

Companies having a valid IFS Certificate have to accept an unannounced/announced Integrity on-site Check and to give access and support to the commissioned Integrity auditor. The acceptance of the IFS Integrity Program is part of the regulations of all IFS Standards.

Also witnessing IFS approved auditors from certification bodies by commissioned Integrity auditors during regular IFS audits has to be accepted.

Integrity on-site Checks or Integrity Witness Audits and also Integrity CB Office Audits carried out as part of the Integrity Program are conducted by Integrity auditors employed at or commissioned by IFS Management GmbH. Integrity auditors are completely independent of the auditees and the IFS certification bodies.

12.3 Sanctions

If, following a complaint or following the risk based approach/monitoring quality assurance actions, the cause of a deficiency has been found to be the fault of a certification body and/or an auditor, IFS will forward all necessary information anonymously to an independent sanction committee. The sanction committee, which is made up of a lawyer and participants from industry, retailers and certification bodies, shall make a decision on whether a breach exists and on its severity.

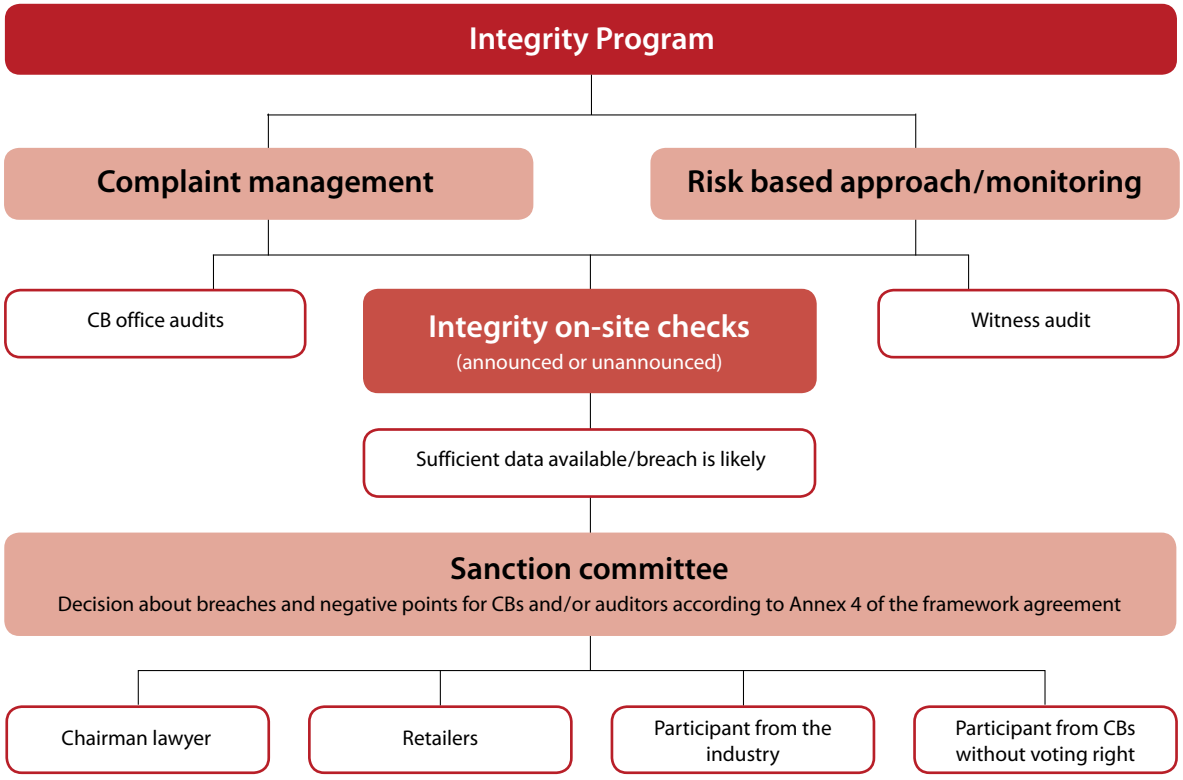
Topics concerning administrative faults of certification bodies based on database investigations can be directly assessed by the IFS Quality Assurance Management, but have to be confirmed by the chairman (lawyer) of the sanction committee.

Sanctions and/or penalties will be issued to the certification body and/or its auditors if the sanction committee concludes that a breach has been committed. The type of sanction and/or penalty depends on the severity of breach. In connection with each finally decided breach a certification body and/or an auditor may get a certain amount of "negative points". These "negative points" are summarized, but the period of limitation is two (2) years (rolling system). Only in very severe cases certification bodies or auditors might be suspended for a certain time frame or contracts might be cancelled. In general the target of IFS Integrity Program activities is to improve the performance of certification bodies and/or auditors by requesting corrective actions like attending at further trainings in case of decided breaches.

IFS Management informs the appropriate accreditation body if a breach for a certification body and/or for an auditor has been decided.

All these procedures concerning breaches, penalties and "negative points" are laid down in the Annex 4 of the framework agreement between IFS and each certification body.

Chart N° 8: Summary of IFS Integrity Program activities



ANNEX 1:
Clarification for the scope application of the different IFS Standards

IFS Food
Standard for auditing food product processors/manufacturers.
IFS Food shall be used when a product is processed or where there is a hazard for product contamination during the primary packing.

IFS HPC
Standard for auditing household and personal care processors/manufacturers.
IFS HPC shall be used when a product is processed or where there is a hazard for product contamination during the primary packing.

IFS PACsecure
Standard for auditing food and non-food packaging material manufacturers and applies to packaging processing and/or converting companies.

IFS Broker
Standard for auditing persons and/or companies who may, or may not own the products, and typically do not take physical possession of the products (e.g. which do not have warehouses, packing stations or truck fleet), but are legal entities which provide broker or agent services.
The Standard applies to food, household and personal care products, as well as packaging materials.
If a manufacturing company has also broker services and wants to certify both activities (processing and broker services), a combined audit may be performed (IFS Food or IFS HPC or IFS PACsecure respectively in combination with IFS Broker).

IFS Wholesale/Cash & Carry
Standard for auditing companies who have wholesaling activities of food, household and personal care products and/or packaging materials. Furthermore certain treatment and/or processing activities are covered by this Standard. This Standard also covers packing companies for fruit, vegetables and/or eggs.

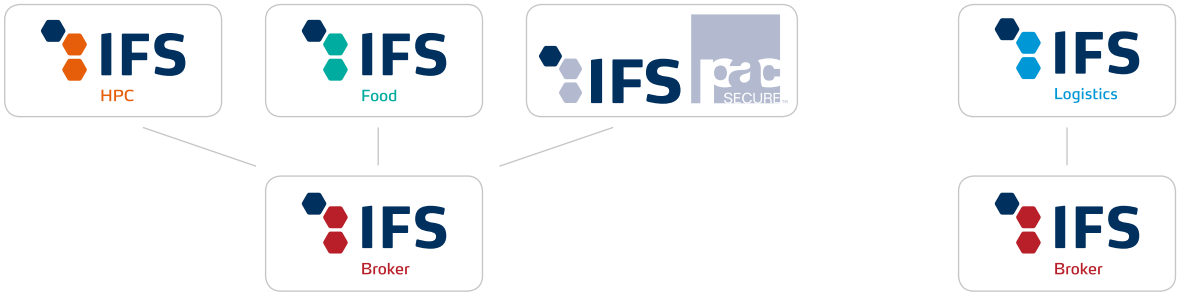
IFS Logistics
Standard for auditing companies whose activities are logistics services for food and non-food products, such as transport, storage, loading/unloading, etc. It applies to all types of transport: delivery by road, rail, ship, plane; frozen/refrigerated products or ambient stable products.
If a production company has own logistics activities, they are already covered by the IFS product Standard under the specific subchapter about transport and/or storage. Therefore, it is not necessary to perform a combined audit for IFS Food, IFS HPC or IFS PACsecure in combination with IFS Logistics.

IFS Global Markets – Food
The IFS Global Markets – Food is a standardized food safety assessment program for companies which wish to supply branded food products. The program is meant to support "small and/or less developed businesses" in the development of their food safety management systems and if whished making the first step towards the implementation of the IFS Food Standard.

IFS Global Markets – HPC
The IFS Global Markets – HPC is a standardized product safety assessment program for companies who wish to supply branded household and personal care products. The program is meant to support "small and/or less developed businesses" in the development of their product safety management systems and if whished making the first step towards the implementation of the IFS HPC Standard.

IFS Global Markets – Logistics
The IFS Global Markets – Logistics is a standardized product safety assessment program for companies who store and transport products on behalf of their customers. The program is meant to support "small and/or less developed businesses" in the development of their product safety management systems and, if whished, making the first step towards the implementation of the IFS Logistics Standard.

IFS Combined Audits
The different IFS Product Standards can be combined with the IFS Broker as long as the manufacturing company also trades food and/or non-food products.
A combined IFS Broker/IFS Logistics certification can be applicable if a logistics company also has trading activities with food, HPC and/or packaging products.
Same combined audit can be performed, if a Broker also has own logistics activities, such as storage and/or transport (see chapter 4, Part 1).



In every case, the auditor/audit team shall ensure that both checklists are properly assessed and, if successful, the audited site shall receive two (2) reports and two (2) certificates.

ANNEX 2:
Certification process

1 Company decides for IFS Broker certification

2 Careful reading of the relevant IFS Broker Standard

3 Self-assessment to determine current status

4 Company selects an approved IFS certification body (CB)

Together with the company the certification body shall:

- Define the audit scope
- Determine audit duration
- Determine audit dates

5 Voluntary pre-audit

May help companies to identify gaps and implement corrective actions prior to certification audit.

6 Execution of the IFS Broker audit

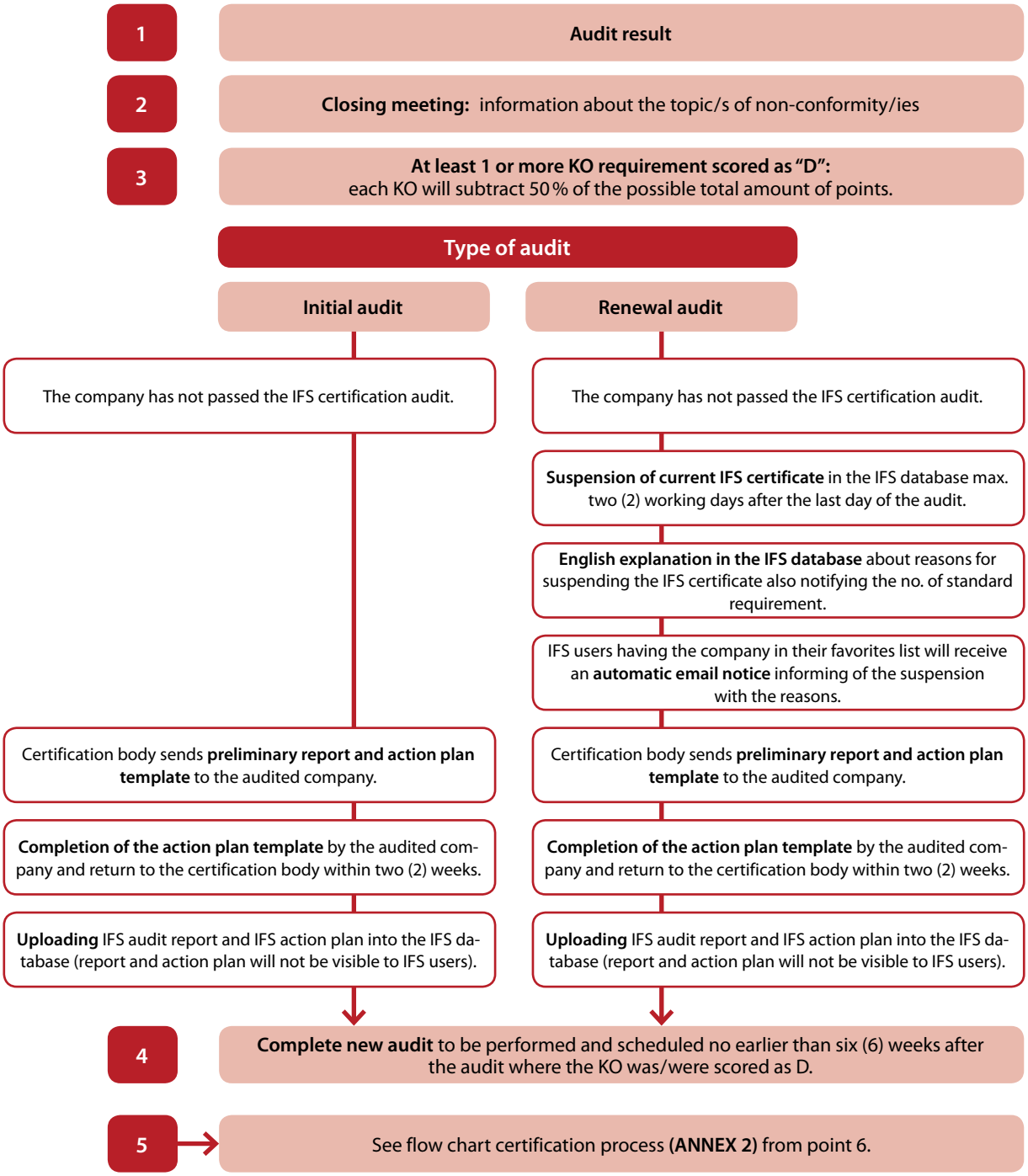
Schedule of the audit day:

- Opening meeting
- On-site audit and check of documentation
- Closing meeting

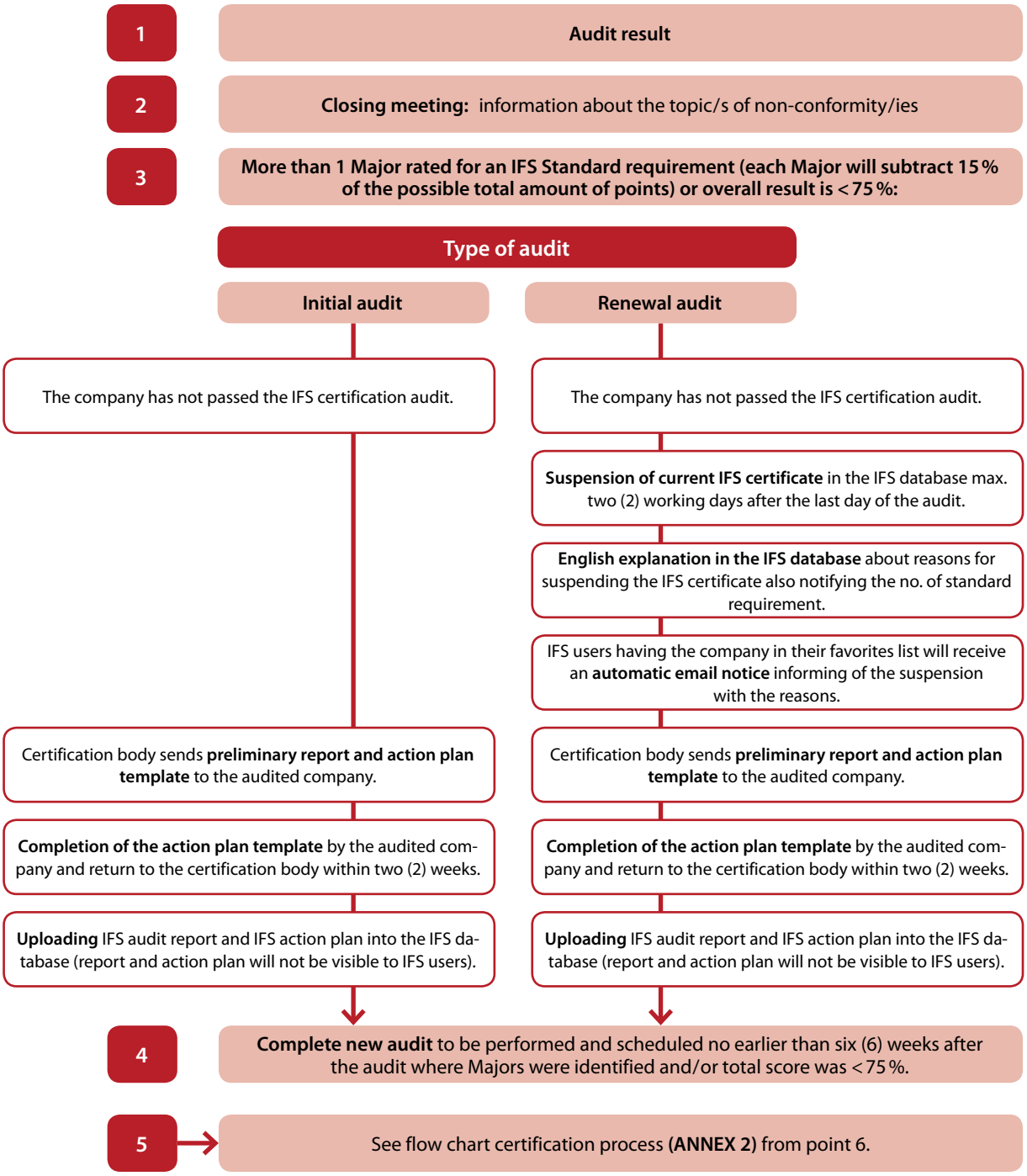
Deadlines for awarding the IFS certificate:

- Draw up the pre-report/action plan of corrective actions identified during the audit (auditor/ certification body) (2 weeks)
- Completion of the action plan and determination of corrective actions (trading site) (2 weeks)
- Review of the action plan and audit report review (auditor/ certification body) (2 weeks)
- Certification decision (certification body):
  - **If compliant: IFS Broker Certificate**
  - **If not compliant: see ANNEX 3 and 4**

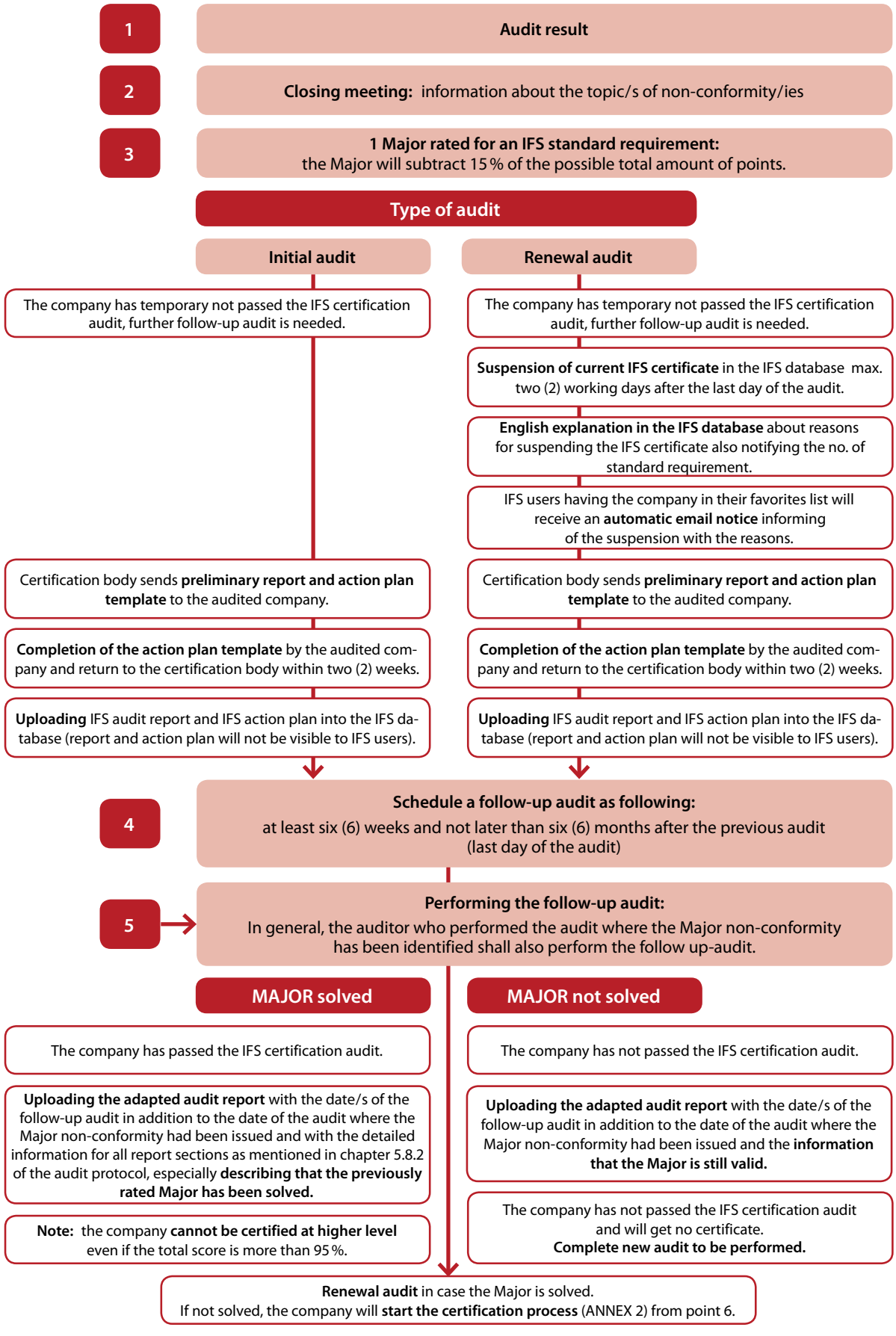
ANNEX 3:
Flow chart for management in case of a KO requirement scored with "D"



ANNEX 4:
Flow chart for management of Major non-conformities
A: More than one (1) Major and/or total score < 75 %



Annex 4:
Flow chart for management of Major non-conformities
B: Maximum one (1) Major and total score ≥ 75 %



ANNEX 5:
Product scopes for traded goods, which shall be specified in the report and on the certificate

1	**Food**
1.1	Red and white meat, poultry and meat products
1.2	Fish and fish products
1.3	Egg and egg products
1.4	Dairy products
1.5	Fruit and vegetables
1.6	Grain products, cereals, industrial bakery and pastry, confectionary, snacks
1.7	Combined products
1.8	Beverages
1.9	Oils and fats
1.10	Dry goods, other ingredients and supplements
1.11	Pet food

2	**Houshold and personal care products**
2.1	Cosmetic products
2.2	Houshold chemical products
2.3	Daily use household products
2.4	Personal hygiene products

3	**Packaging material**
3.1	Flexible packaging
3.2	Rigid plastic
3.3	Paper
3.4	Metal
3.5	Glass
3.6	Other natural materials

Note: further explanations about the right classification of products to the product scopes can be found in the respective IFS "Product" Standard (respectively IFS Food or IFS HPC or IFS PACsecure).

PART 2

PART 2
List of audit requirements

1 Senior Management Responsibility

1.1 Corporate policy/Corporate principles

1.1.1 The senior management shall draw up and implement a clear corporate policy. This shall consider as a minimum:

- customer focus,
- sustainability (environmental, ethics and personnel responsibility),
- product safety culture commitment,
- product requirements (includes: product safety, quality, legality, process and specification).

The corporate policy shall be communicated to all employees.

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 respective employees and shall be effectively implemented.

1.1.3 All relevant information related to product safety, product quality and authenticity shall be communicated effectively and in a timely manner to the relevant personnel.

1.2 Corporate structure

1.2.1 An organisation chart shall be available showing clearly the structure of of the company. Competences and responsibilities, including deputation of responsibility, shall be clearly laid down.

1.2.2 **KO n° 1:** Senior management shall be responsible for the corporate policy and objectives. The necessary resources and investments to ensure the product safety, legality and quality according to customer agreements and specifications shall be provided.

1.2.3 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.

1.2.4 The company shall ensure that all processes (documented and undocumented) are known by the relevant personnel and are applied consistently.

1.2.5 The company shall have a system in place, to ensure that it is kept informed of all relevant legislation on traded products safety and quality issues, scientific and technical developments and industry codes of practice.

1.2.6 The company shall inform its customers, as soon as possible, of any issue related to product specification, in particular of all non-conformity(ies) identified by competent authorities related to products which could have, has or has had a defined impact on safety and/ or legality of respective products. This could include, but are not limited to cautionary issues.

1.2.7 The senior management shall ensure that the certification body is informed of changes that may affect its ability to conform with the certification requirements, but as a minimum:

- the legal entity name,
- office location change,
- In case of product recall, the senior management shall ensure that the certification body is informed within three (3) working days.

1.3 Management review

1.3.1 Senior management shall ensure that the quality and product safety management systems are reviewed at least annually or more frequently if changes occur. Such reviews shall contain, at least:

- results of audits,
- customer feedback,
- process compliance and product conformity,
- status of preventive and corrective actions,
- quality and product safety policy and objectives,
- product safety culture commitment,
- follow-up actions from previous management reviews,
- changes that could affect the product safety and quality management systems and
- recommendations for improvement.

1.3.2 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.

2 Quality and Product Safety Management System

2.1 Documentation requirements

2.1.1 The system for product safety and quality management shall be documented and shall be retained in one location (product safety and quality manual or electronic documented system).

2.1.2 A documented procedure shall exist for the control of documents and their amendments.

2.1.3 All documents shall be clearly legible, unambiguous and comprehensive. They shall be available to relevant personnel at all times.

2.1.4 All documents which are necessary for compliance with the product requirements shall be available in their latest version.

2.2 Record keeping

2.2.1 All relevant records, necessary for the product requirements shall be complete, detailed and maintained and shall be available on request.

2.2.2 Records shall be legible and genuine.They shall be maintained in a way that subsequent revision or amendment is prohibited. If records are documented electronically, a system shall be in place to ensure only authorized personnel have access to create or amend those records (e.g. password protection).

2.2.3 All records shall be kept in accordance with legal and customer requirements.
If no such requirements exist, records shall be kept for a minimum of one year after the specified shelf life.
For products which have no shelf life, the duration of record keeping shall be justified. This justification shall be documented.

2.2.4 Records shall be securely stored and easily accessible.

2.3 Risk Management System

2.3.1 **KO n° 2:** The basis of the company's product safety control system shall be a fully implemented, systematic and comprehensive risk management system.

2.3.2 The company subject to the IFS Broker audit shall ensure that its suppliers' product safety control system is a fully implemented, systematic and comprehensive risk management system. It shall take into account any legal requirements of the production and destination countries.
For food manufacturers, a HACCP system is required, based upon Codex Alimentarius principles.

2.3.3 There shall be a documented risk assessment process in place covering all processes the company is responsible for and which have an impact on product safety. It takes into consideration the different types of products as well as different service levels, if applicable.

2.3.4 The company shall have a risk management team, which is multidisciplinary. It shall be built up of person(s) with adequate knowledge of the services, products and hazards involved. If this knowledge is inadequate, the company shall take appropriate steps to ensure the risk assessment is undertaken by competent person(s).

2.3.5 Complete descriptions of broker services and products shall be available and shall include relevant information concerning product safety.
All steps the broker is responsible for, and their connection to each other, shall be laid down in a flow chart.

2.3.6 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.
It 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.

2.3.7 The determination of relevant control measures shall be demonstrated by a logical reasoned approach.
Based on that, appropriate limits shall be defined and validated in order to clearly identify when a process is out of control.

2.3.8 Monitoring procedures shall be established based on the outcome of the risk assessment process.
In case a control measure is not under control, adequate corrective actions shall be taken and documented. Such corrective actions shall also take into account any non-conforming products.

2.3.9 The risk assessment shall be regularly reviewed, at least annually, and/or when any modification is made to the services; if necessary the risk assessment shall be revised/updated.

3 Resource Management

3.1 All personnel performing work that affects product safety, legality and/or quality shall have the required competence by education, work experience and/or training, commensurate with their role, based on hazard analysis and assessment of associated risks.

3.2 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.

3.3 Records shall be available of all training events, stating:

- list of participants (this shall include their signature),
- date,
- duration,
- content(s) of training,
- name of trainer/tutor.

There shall be a procedure or program in place to prove the effectiveness of the training programs.

3.4 The contents of training shall be reviewed and updated regularly and take into account company's specific issues, product safety, product related legal requirements and product/process modifications.

4 Planning and Services Process

4.1 Contract agreement

4.1.1 The requirements which are defined between the contract partners shall be established, reviewed and agreed upon concerning their acceptability before a supply agreement is concluded. All clauses related to quality and product safety shall be communicated to and understood by each relevant employees.

4.1.2 Changes of existing contractual agreements shall be documented and communicated between the contract partners.

4.1.3 Specific quality and safety requirements of customers shall be communicated to and understood by the supplier and/or service provider of the company.

4.2 Specifications

4.2.1 Specifications shall be available and in place for all products. They shall be up to date, unambiguous and in compliance with legal requirements of the destination country(ies) and also with customer requirements.

4.2.2 **KO n° 3:** The customer specification shall be complied with.

4.2.3 Where required by customers, product specifications shall be formally agreed.

4.2.4 There shall be a procedure for the creation, the modification and approval of specifications for all products and parts of the services, which shall include the preliminary acceptance of the customer, if specifications have been agreed with customers.

4.3 Product development/Product modification/Modification of production processes

4.3.1 A procedure for product development shall be in place for all own and customer branded products, which takes into account the risk assessment principles (and HACCP system, according to Codex Alimentarius, for food products), including food fraud.
The procedure shall ensure that all existing and new products are designed to meet legal and customer requirements. This procedure shall also take into account patents, if applicable.

4.3.2 The company shall take over responsibility for product formulation, manufacturing processes, process parameters and the fulfilment of product requirements.
The above parameters shall be established and ensured by factory trials and/or product testing.

4.3.3 Where relevant, the company shall ensure that shelf life tests or adequate processes have been carried out and consideration given to product formulation, packaging, manufacturing and declared conditions, to establish minimum durability of the product.

4.3.4 In relation to food product development, the company shall ensure organoleptic assessments are undertaken and results of these assessments are reviewed and acted upon.

4.3.5 A process shall be in place to ensure that labelling of all existing and new products complies with current legislation of destination country and customer requirements.

4.3.6 Recommendations for preparation and/or use of the products shall be established. Where appropriate, recommendations for use shall relate to consumer satisfaction and consumer safety. Where specified, customer requirements shall be included.

4.3.7 If the product development is predefined by the customer, the company shall ensure that all defined product requirements are met.

4.3.8 The progress and results of product development shall be properly recorded. Records relevant for product safety, legality and quality shall be available at the company.

4.4 Purchasing

4.4.1 The company shall control purchasing processes to ensure that all sourced products and services, which have an impact on product safety and quality, conform to requirements.

4.4.2 There shall be a procedure for approval and monitoring of suppliers and service providers.

4.4.3 The approval and monitoring procedure shall be based on hazard analysis and assessment of associated risks and shall contain clear assessment criteria such as:

- audits,
- certificates of analysis,
- supplier reliability and complaints (including fraud), as well as
- required performance standards

4.4.4 The supplier of the product shall be certified against IFS Standard or any other GFSI recognized Standard covering the respective scope of activity.
Exceptions can only be made if the customer is expressively accepting other conditions.

4.4.5 The company shall have a (internal or external) risk based system in place, to monitor the sourcing areas of purchased products.

4.4.6 An assessment of suppliers and service providers shall be made regularly to identify and control risks. There shall be a record of all reviews and actions taken as a consequence of the assessment.

4.4.7 The purchased products shall be checked in accordance with the existing specifications and, risk based, with their authenticity. The schedule of these checks shall, as a minimum, take into account the following criteria: product requirements and supplier status (according to its assessment).

4.4.8 In case of customer branded products, a supplier approval system shall exist for product suppliers, which is in accordance with customer requirements.

4.5 Product packaging

4.5.1 The company shall ensure that for imported products, own or customer branded products, detailed specifications exist for all packaging material which could have an influence on the product. They shall comply with the applicable legislation of the destination country(ies) of the product.

4.5.2 Where packaging material could compromise product safety of purchased products, declaration of conformity shall be provided by suppliers confirming compliance to legislative requirements. In the event that no specific legal requirements are applicable, evidence shall be available, to demonstrate that packaging material is suitable for use.

4.5.3 Where a change of packaging is required by the customer or legislation, the company shall ensure the packaging is controlled by the supplier and that product meets legal and/or customer requirements. The use of correct packaging shall be regularly checked and checks shall be documented by the supplier. The company shall ensure these checks are undertaken.

4.5.4 Where a change of product labelling is required by the customer or legislation, the company shall ensure the labelling of the product is amended by the supplier to meet the requirements. Labelling information shall be legible, indelible and shall comply with agreed customer product specifications (including e.g. shelf life). Labelling shall be checked regularly and checks shall be documented.

4.6 Traceability (including GMOs and allergens)

4.6.1 **KO n° 4:** A traceability system shall be in place which enables the full identification of products. The labelling of the products shall be carried out in a way to allow full traceability. The traceability system and related records, shall ensure full traceability from the supplier (defined to batch quantity) until the delivery to the customer.

4.6.2 The traceability system shall be tested on a regular basis—at least annually and each time the traceability system changes. The test shall verify upstream and downstream traceability (from the Broker's supplier through to their customer (including logistics service providers), and vice versa), including quantity checking. Test results shall be recorded.

4.6.3 For own and customer branded products, the traceability system shall ensure full traceability from the last processing step of the product until delivery to the customer.

4.6.4 If required by the customer, the company shall ensure that the supplier has identified samples representative for each manufacturing lot, has stored them appropriately and has kept these until their expiration date or, if required, for a longer period.
The company shall obtain and retain a list of all manufactured lots covered by the broker services.

4.7 Food fraud mitigation

4.7.1 The responsibility for food fraud vulnerability assessment and mitigation plan shall be clearly defined. Those responsible shall have the appropriate specific knowledge and expertise, and have the full commitment from the senior management.

4.7.2 A documented food fraud vulnerability assessment shall be undertaken on all purchased products (including packaging), to determine the risk of fraudulent activity in relation to substitution, mislabelling, adulteration or counterfeiting. The criteria considered within the vulnerability assessment shall be defined.

4.7.3 A documented food fraud mitigation plan shall be developed, with reference to the vulnerability assessment, and implemented to control any identified risk. The methods of control and monitoring shall be defined and implemented.

4.7.4 The food fraud vulnerability assessment shall be regularly reviewed, at least annually, and/or when significant changes occur. If necessary the food fraud mitigation plan shall be revised/updated.

4.7.5 The company shall ensure that suppliers have performed and documented a food fraud vulnerability assessment on fraudulent activities and have implemented a food fraud mitigation plan to control the identified risks.

4.8 Logistics activities

4.8.1 Where the company contracts a third-party transport and/or storage service provider, all the relevant requirements to ensure product safety and quality (including product defense) shall be clearly defined in the respective contract or the service provider shall be certified against IFS Logistics or any other GFSI recognized Standard covering the respective scope of activity.

4.8.2 If the company has its own storage area and/or own transportation services and would like to include them into the scope of the IFS certification, then these processes shall be certified according to IFS Logistics (combined audit with IFS Logistics checklist), unless the customer has accepted other conditions.

5 Measurements, Analyses, Improvements

5.1 Internal audits

5.1.1 **KO n° 5:** Effective internal audits shall be conducted according to a defined agreed audit program and shall cover at least all requirements of this IFS Standard. Scope and frequency of internal audits shall be determined by hazard analysis and assessment of associated risks.

5.1.2 Internal audits of activities which are critical to product safety, specifications and own services shall be carried out at least once a year.

5.1.3 The auditors shall be competent and independent from the audited department.

5.1.4 Audit results shall be communicated to the senior management and to responsible persons of concerned department. Necessary corrective actions and a schedule for implementation shall be determined and documented and communicated to every relevant person.

5.2 Product analyses

5.2.1 There shall be product analyses/testing procedures ensuring that all specified product requirements are met, including legal requirements and specifications. Microbiological, physical and chemical analyses required for that purpose shall be performed internally and/or subcontracted.

5.2.2 **KO n° 6:** Where special analyses are demanded by the customer, these shall be defined in a testing plan and performed according to the defined requirements. Test results shall be available at the company site.

5.2.3 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 by a factory internal or 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).

5.2.4 Based on hazard analysis and assessment of associated risks, a product sampling program shall be implemented, which covers all purchased products and broker services. The test results shall be documented.

5.2.5 Results of analysis shall be evaluated promptly. In case of any unsatisfactory results, the company shall assess the significance of these results, shall inform the customer accordingly and appropriate corrective measures shall always be implemented. The analytical results shall be reviewed regularly in order to identify trends. In the event that trend analysis indicates potential issues which may occur, the company shall take corrective actions.

5.2.6 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 control plan and/or take any appropriate measure to control impact on finished products.

5.3 Product quarantine and product release

5.3.1 As part of the company's incident management procedure (crisis management system), there shall be an assurance that the supplier or service provider has systems in place which identify and control non-conforming products. Strong quarantine (blocking/hold) procedures are in place in the event that a non conforming product is identified.

5.3.2 If products are subject to a hold and release procedure, a procedure shall be defined and effectively implemented, to ensure compliance with product requirements prior to release.

5.4 Management of complaints from authorities and customers

5.4.1 A system shall be in place for the management of product complaints.

5.4.2 All complaints shall be assessed by competent staff. Where it is justified, appropriate actions shall be communicated to the supplier or service provider and shall be taken as soon as possible.

5.4.3 Complaints shall be analysed with a view to implementing preventive actions which avoid the recurrence of the non-conformity.

5.4.4 The results of complaint data analysis shall be made known to the relevant responsible persons and to the senior management.

5.5 Management of incidents, product withdrawal, product recall

5.5.1 A documented procedure shall be defined for management of incidents and of potential emergency situations that impact product safety, legality and quality. This procedure shall be implemented and maintained. This includes as a minimum:

- the nomination and training of a crisis team,
- an alert contact list,
- sources of legal advice (if necessary),
- contacts availability,
- customer information, and
- a communication plan, including information to consumers, if necessary.

5.5.2 **KO n° 7:** There shall be an effective procedure for the withdrawal and recall of all products, which ensures that involved customers are immediately informed. This procedure shall include a clear assignment of responsibilities.

5.5.3 Updated emergency contact details (such as names and phone numbers of suppliers, customers and competent authorities) shall be available. A person of the company, who has the authority to initiate the incident management process, shall be permanently available.

5.5.4 The feasibility, effectiveness and timeliness of implementation of the withdrawal procedure shall be subject to regular internal testing, carried out at least once a year. This test shall be carried out in a manner to assess the effectiveness of implementation and operation of the procedure.

5.6 Management of non-conformities and non-conforming products

5.6.1 A procedure shall exist for the management of all non-conforming products.

5.6.2 The procedure for the management of non-conforming products shall include, as a minimum:

- hazard analysis and assessment of associated risks,
- isolation/quarantine procedures,
- product identification (e.g. labelling),
- decision about the further use (e.g. release, rework/post treatment, blocking, quarantine, rejection/disposal),
- information about process chain,
- clearly identified staff and supplier and/or service provider responsibilities.

5.6.3 The rules of the procedure for the management of non-conforming products shall be understood by all relevant employees.

5.6.4 Where non-conformities are identified, the company shall ensure that immediate corrections shall be carried out by the responsible supplier, manufacturing site and/or service provider, so that product requirements are complied with.

5.6.5 Finished products (including packaging) out of specification shall not be placed into the market under the label concerned unless a written approval of the brand owner is available.

5.7 Corrective actions

5.7.1 A procedure shall be in place for the recording and analysis of the non-conformities with the objective to avoid recurrences by preventive actions and/or corrective actions. This may include a root cause analysis.

5.7.2 **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. The documentation shall be securely stored, and easily accessible.

5.7.3 The performance of the implemented corrective actions shall be documented and the effectiveness shall be checked.

6 Product defense assessment

6.1 The company shall ensure that suppliers' responsibilities for product defense are clearly defined.

6.2 The company shall ensure that suppliers and logistics service providers have performed and documented a product defense hazard analysis and assessment of associated risks. Based on this assessment and legal requirements the supplier/service provider shall implement a product defense plan to mitigate identified risks.

ANNEX 1: Glossary/Definition list

Definitions which are not mentioned within the glossary can be found in relevant regulations and directives. In relation to the terms used within this document, the following definitions apply and shall be respected.

Allergens in Food (EU)	Food causing an adverse reaction that is mediated by an immunological response. Defined allergens are: – Cereals containing gluten (i.e. wheat, rye, barley, oats, spelt, kamut or their hybridised strains) and products thereof – Crustaceans and products thereof – Eggs and products thereof – Fish and products thereof – Peanuts and products thereof – Soybeans and products thereof – Milk and products thereof (including lactose) – Nuts i.e. Almond (Amygdalus communis L.), Hazelnut (Corylus avellana), Walnut (Juglans regia), Cashew (Anacardium occidentale), Pecan nut (Carya illinoiesis (Wangenh.) K. Koch), Brazil nut (Bertholletia excelsa), Pistachio nut (Pistacia vera), Macadamia nut and Queensland nut (Macadamia ternifolia) and products thereof – Celery and products thereof – Lupin and products thereof – Molluscs and products thereof – Mustard and products thereof – Sesame seeds and products thereof – Sulphur dioxide and sulphites at concentrations of more than 10 mg/kg or 10 mg/litre expressed as SO_2. **Regulation (EU) No 1169/2011 of the European Parliament and of the council.**
Allergens in Food (US)	There are 8 major allergens recognized in the United States according to the 2009 U.S. Food and Drug Administration (FDA) Model Food Code, Definitions section, page 12. (1) "Major food allergen" means: (a) Milk, egg, fish (such as bass, flounder, cod, and including crustacean shellfish such as crab, lobster, or shrimp), tree nuts (such as almonds, pecans, or walnuts), wheat, peanuts, and soybeans (b) A Food ingredient that contains protein derived from a food, as specified in Subparagraph (1) (a) of this definition. (2) "Major food allergen" does not include: (a) Any highly refined oil derived from a food specified in Subparagraph (1) (a) of this definition and any ingredient derived from such highly refined oil; or (b) Any ingredient that is exempt under the petition or notification process specified in the Food Allergen Labeling and Consumer Protection Act of 2004 (Public Law 108–282).

Allergens in household and personal care products	Household and Personal Care Products containing components such as fragrances, preservatives, dyes, etc. are subject to different legal requirements regarding allergen compliance. In addition, the European Commission is advised by scientific committees on issues related to the safety and allergenic properties of cosmetic products and ingredients. **Regulation (EC) No 1223/2009 of the European Parliament and of the Council of 30 November 2009 on cosmetic products.** In the US market, some components of fragrance formulas may have a potential to cause allergic reactions or sensitivities for some people. FDA does not have the same legal authority to require allergen labeling for cosmetics as for food. But under U.S. regulations, fragrance and flavor ingredients can be listed simply as "Fragrance" or "Flavor."
Assessor (for accreditation bodies)	Person assigned by an accreditation body to perform, alone or as part of an assessment team, an assessment of a Conformity Assessment Body.
Audit	Systematic, independent and documented process for obtaining audit evidence and evaluating it objectively to determine the extent to which the audit criteria are fulfilled.
Audit time window	Period of time during which the unannounced audit may be performed. The date of reference for this time window is the audit due date (date of first certification audit). Within the IFS protocol, the time window is [–16 weeks; +2 weeks] of the audit due date. In case where initial audit will be performed directly unannounced, there will not be a specific time window.
Authenticity	Condition of being authentic, genuine. Covers legality, safety and quality aspects.
Black out period	The company may notify its certification body of the period of time in which the unannounced audit cannot take place (e.g. staff holidays). This includes maximum ten (10) operational days, plus non-operating periods. Note: the company cannot provide ten (10) individual days but periods related to days when the company cannot ask the auditor to perform the audit in optimum conditions (e.g. planned supplier audits, holidays of quality manager, etc.).
Branded product	A type of product manufactured (by a particular company) under a particular name. In IFS Broker following types/levels of brands are distinguished: **Company (Broker) branded product:** A product which is manufactured by a contract or third-party manufacturer and sold under the Broker's brand name **Customer branded product:** A product which is manufactured by a contract or third-party manufacturer and sold under the brand name of the Broker's customer (e.g. private label). **Supplier branded product:** A product which is manufactured by the supplier itself or a contract or third-party manufacturer and sold under the supplier's brand name.

Broker	In the IFS, a Broker is defined as a generic term for following types: – **Middleman:** person or company who acts as an agent for others, as in negotiating contracts, purchases or sales in return for a fee or commission. – **Sales Agent:** person or company who is authorized or appointed by a manufacturer to sell or distribute his products in a given territory but who is in business for himself, takes title of the goods and does not act as agent for a principal. – **Trader/Dealer:** person or company whose business is buying and selling or bartering. – **Importer:** person or company who brings goods into a place or country from another country with the purpose of selling.
Calibration	Set of operations that establish, under specified conditions, the relationship between values of quantities indicated by a measuring instrument or measuring system, or values represented by a material measure or a reference material and the corresponding values realised by standards.
Company	General organisation (whereas the trading site is a unit of the company). In the Standard, the company is the trade agency, the broker or the importer.
Contamination	Introduction or occurrence of a contaminant in product or product environment. Contamination does include: physical, chemical, biological contamination. Contamination can also mean correlation of packages among themselves.
Correction	Action to eliminate a detected non-conformity or deviation.
Corrective action	Action to eliminate the cause of a detected non-conformity, deviation or other undesirable situation.
Control measure (former CP)	Identified by the hazard analysis and risk assessment in order to control the likelihood of introducing or proliferation of a safety hazard in the product and/or the environment. However, the loss of control at this point may not lead to a health problem.
Codex Alimentarius	The Codex Alimentarius is a collection presented in a standard form of international food standards. It is based on the assumptions and decisions of the so-called Codex Alimentarius Commission, a joint committee of the Food and Agriculture Organization (FAO) and the World Health Organization (WHO) of the United Nations was first published 1963.
Customer	A customer is a business company or person to whom broker services are sold.
Deviation	Non-compliance with a requirement but there is no impact on product safety related to products and processes. In the IFS, deviations are requirements scored with a B, C or D and KO requirements scored with a B.
End-Consumer	The ultimate consumer of a product who will not use the product as part of any business operation or activity.
Flow diagram	A systematic representation of the sequence of steps or operations used in the broker services.

Food fraud	The deliberate and intentional substitution, mislabelling, adulteration or counterfeiting of food, raw materials, ingredients or packaging placed upon the market for economic gain. This definition also applies to outsourced processes.
Food fraud mitigation measures	A system that defines the requirements on when, where and how to mitigate fraudulent activities and considers the nature of a potential food fraud act.
Food fraud mitigation plan	A process that defines the requirements on when, where and how to mitigate fraudulent activities, identified by a food fraud vulnerability assessment. The resulting plan will define the measures and controls that are required to be in place to effectively mitigate the identified risks. The control measures required to be put into place may vary according to the nature of: – the food fraud (substitution, mislabelling, adulteration or counterfeiting) – detection methodology – type of surveillance (inspection, audit, analytical, product certification) – source of the raw material, ingredient and packaging.
Formulation	Exhaustive description of quantity and quality of raw materials to be used to process the products, as required in customer specifications. Formula can also include technological parameters and specific " know-how" on the process.
GMO	An organism, with the exception of human beings, in which the genetic material has been modified otherwise than natural multiplication or natural recombination.
HACCP system	A system which identifies, evaluates and controls hazards which are significant for food safety.
Hazard	A biological, chemical or physical agent in, or condition of, product with the potential to cause an adverse health effect.
Hazard analysis	The process of collecting and evaluating information on hazards and conditions leading to their presence to decide which are significant for product safety and therefore shall be addressed in the risk assessment.
Head office assessment (for accreditation bodies)	Assessment of the Conformity Assessment Body Head Office.
HPC	Household and Personal Care (products)
Integrity Program	Program implemented by IFS in order to: – Monitor, as preventive actions performance of auditors and certification bodies as well as audited companies, – Manage, as corrective actions, any complaints addressed to IFS.

Internal audit	General process of audit, for all the activity of the company. Conducted by or on behalf of the company for internal purposes. Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.
Monitoring	The act of conducting a planned sequence of observations or measurements of control parameters to assess whether it is under control.
Non-conformity	Non-fulfilment of a specified requirement. Non-conformity can be given in non-respect of legislation, law, product safety, internal dysfunctions and customer issues. In the IFS, defined non-conformities are Majors and KO's scored with a D.
Non operating periods	Periods when the Broker is not operating at all, e.g. bank holiday, company planned shutdown for holidays, etc.
Procedure	Specified way to carry out an activity or process. Procedures shall be implemented and the elaboration of procedures shall be done by documents or process description (e.g. flowchart).
Product	Result of a process or activities transforming inputs into outputs. Products include services.
Product defense	The protection of products from intentional contamination or adulteration by biological, chemical, physical, or radiological agents for the purpose of causing harm.
Product development	The creation of products with new or different characteristics that offer new or additional benefits to the customer. Product development may involve modification of an existing product or its presentation, or formulation of an entirely new product that satisfies a newly defined customer who wants a market niche. In the IFS Standard, the requirements for chapter product development apply even if there is just a product modification, use of new packaging materials or modifications of production processes.
Product group	Grouping of products due to similar characteristics or legal requirements (e.g. dairy products, meat products, cosmetic products**).**
Product recall	Any measure aimed at achieving the return of a dangerous product that has already been supplied or made available to consumers by the producer or distributor.
Product requirements	Product requirements includes: product safety, product quality, product legality, process and specification.
Product safety culture	Shared values, beliefs and norms that affect mindset and behaviour toward product safety in, across and throughout an organization. Elements of Product Safety culture are those elements of the Product Safety Management which the senior management of a company may use to drive the Product safety culture within the company. These may include, but are not limited to: – Communication about Product Safety policies and responsibilities – Training – Employee feedback on product safety related issues – Performance measurement

Product withdrawal	Any measure aimed at preventing the distribution, display and offer of a product out-of-specification and/or dangerous to the consumer.
Reviewer	Person of the certification body in charge of assessing the IFS audits reports before a certification decision is made. The tasks of the reviewer are, at least: – To check the overall consistency of the audit reports. – To check if the audit reports are properly completed (e.g. compulsory fields, etc.) – To check if the findings are well described and if the justifications are relevant. – To check if the corrective actions proposed by the audited company have been validated by the auditor (or by a representative of the certification body) and are relevant. The review shall be documented.
Risk	A function of the probability of an adverse health effect and the severity of that effect consequential to (a) hazard(s) in product.
Risk assessment	Risk assessment includes a risk evaluation with the process of comparing the estimated risks against given criteria to determine the acceptability of the risk and a risk control with implementation, maintaining, monitoring, and documentation of preventive measures and corrective actions in case of not acceptable levels of control measures.
Senior management	Executive management.
Services	See definition of product.
Site	A unit of the company.
System	Set of interrelated or interacting elements. System is a planned, sustainable structured course of action. Depending on the complexity, documentation is recommended. System includes: documentation, procedure description, control/ monitoring, corrective action, site plan.
Traceability	Ability to trace and follow a product, through all stages of production, processing and distribution.
Transport	Transportation is the movement of goods from one place to another.
Validation	Confirmation through the provision of objective evidences that the requirements for the specific intended use or application have been fulfilled.
Verification	Confirmation through the provision of objective evidences that specified requirements have been fulfilled.
Witness assessment (by accreditation bodies)	Assessment of the Conformity Assessment Body when it is carrying out conformity assessment services within its scope of accreditation.

PART 3

PART 3
Requirements for Accreditation Bodies, Certification Bodies and Auditors – IFS Accreditation and certification process

0 Introduction

IFS Broker certification is a services conformity certification, to ensure that broker services lead to safe, legal and compliant products. All bodies involved shall comply with the international rules and IFS-specific requirements described in this document. Part 3 of the Standard deals mainly with accreditation bodies, certification bodies and auditors.

1 Requirements for the Accreditation Bodies

1.1 General requirements

The accreditation bodies shall fulfil the requirements of the ISO/IEC 17011 norm "Conformity assessment—General requirements for Accreditation Bodies accrediting conformity assessment bodies", and shall have signed the MLA (Multilateral Agreement) for Product Certification of the EA or IAF.

In order to ensure interactive communication, the accreditation body shall appoint an IFS contact person within their organisation.

1.2 The training of the accreditation committee (or competent person)

In general, all accreditation body personnel engaged in IFS Broker accreditation activity shall have sufficient knowledge of the IFS Broker Standard, related normative documents and broker services.

Decisions on accreditation can only be made following a recommendation of a competent person or accreditation committee. The person in charge, or at least one member of the accreditation committee, shall have taken part in an IFS Broker auditor training—organised by IFS or shall be able to demonstrate equivalent knowledge level as confirmed by IFS. In case of a committee, the trained person provides the other members of the accreditation committee with all necessary information. This information is based on the main content of the IFS Broker auditor training.

1.3 Competences of the assessor of the accreditation body

The assessor(s) of the accreditation bodies is responsible for the following:

- accompanying IFS Broker auditors during registered IFS Broker audits (witness assessment),
- assessing the head office of the certification body (head office assessment) according to the ISO/IEC 17065 norm rules and IFS-specific requirements.

In general, the assessor(s) shall meet ISO/IEC 17065 norm and IFS requirements.

Witness assessors shall, at a minimum:

- Have taken part in the IFS Broker auditor training, or shall be able to demonstrate an equivalent knowledge level as confirmed by IFS,
- Have taken part in an HACCP training or other training related to hazard analysis and assessment of associated risks,
- Have a minimum of two (2) years' experience in the food or HPC or packaging sector.

Head office assessors shall, at a minimum:

- Have specific knowledge in the IFS Broker scheme,
- Have specific knowledge of the related normative documents.

1.4 Frequency of the assessments of certification bodies

For initial and renewal assessments, a head office assessment and at least one (1) witness assessment shall be performed.

During the surveillance of the accreditation cycle:

- A minimum of one (1) head office assessment a year,
- A minimum of one (1) witness assessment every two (2) years shall take place.

Remark: a flexibility of three (3) months at the maximum can be allowed for the interval between two (2) assessments, according to the accreditation body rules.

During head office assessments, the following documentation shall be sampled and assessed, as a minimum:

- At least 10 % or two (2) IFS auditor files, whichever is greater,
- At least two (2) site files or two (2) % of delivered audits, whichever is greater.

For consecutive witness assessments, the accreditation body shall, wherever possible, select two (2) different certification body's IFS Auditors with different scopes.

1.5 Accreditation of an internationally-active certification body

The witness assessments shall cover the typical activities (including international activities and critical locations) of the certification body. If the accreditation body subcontracts an assessment, the subcontracted accreditation body shall be a signatory to the IAF MLA for Product Certification. IAF MLA MD12:2016 for *Accreditation Assessment of Conformity Assessment Bodies with activities in multiple countries* shall apply.

1.6 Conditions for recovering accreditation after withdrawal or suspension

In case the accreditation body decides to withdraw or suspend accreditation, certification bodies shall stop performing IFS Broker audits and issuing IFS Broker certificates. To recover accreditation, the same conditions as for initial assessment apply.

In case of accreditation suspension, IFS and accreditation body will jointly determine requirements to remove suspension.

1.7 Transfer of certification

In case one certification body decides to transfer its certification activities to another one, the new certification body shall verify all current IFS Broker certificates, in order to decide if further actions will be necessary (e.g. withdrawal of recent certificates or additional IFS Renewal audit).

2 Requirements for the Certification Bodies

Certification bodies intending to perform IFS Broker audits shall comply with the following rules. The prescribed tender procedure for certification bodies is supplied by IFS.

2.1 ISO/IEC 17065 IFS Accreditation process

The certification body shall be accredited according to ISO/IEC 17065 for the scope of IFS Broker by an IAF or EA recognised accreditation body (see section 1.) Certification bodies in the process of IFS Broker accreditation to ISO/IEC 17065 can organise the witness assessment before having achieved accreditation status. They shall demonstrate that they are actively applying for ISO/IEC 17065 accreditation.

The certification body is only allowed to conduct at maximum five (5) IFS Broker audits before accreditation extention for IFS Broker is granted.

If the certification body is accredited for IFS Food or IFS HPC or IFS PACsecure without relevant accreditation extension for IFS Broker, the accreditation body logo shall not be used on certificates and any other documents.

Note: In case of withdrawal or suspension of the ISO/IEC 17065 accreditation for the scope of IFS Broker for the certification body, the whole certification process is stopped and the certification body is no longer allowed to issue any IFS Broker certificates. In particular, the certification body cannot issue IFS Broker certificates from the date of withdrawal or suspension, even for the audits which have been performed already but which are still in the certification process (review of the report, certification decision, etc.).

2.2 Signing of contract with the proprietor of IFS

After having applied for IFS Accreditation to ISO/IEC 17065 norm, in order to be allowed to perform IFS audits, the certification body shall sign a contract with IFS in which it commits to meet all IFS requirements. The certification body is not authorised to perform any IFS audits (except the first witness assessment during the accreditation process) before having signed this contract.

2.3 Certification decision

The person in charge of assessing the audit reports (reviewer) shall be either an approved IFS Food or HPC or IFS PACsecure auditor, trainer or reviewer. It is mandatory for this person to have participated successfully in the IFS Broker auditor training.

The reviewer shall have the food or HPC or packaging material knowledge related to the core business of the broker whose report is assessed (respectively IFS Broker audits for food products or HPC products or packaging materials).

The review shall be documented.

The certification decision can only be made following the recommendation of a competent person or a certification committee. Furthermore, decision can only be made by a person different from the person who performed the audit.

The competent person for the certification decision or at least one of the members of the certification committee shall be respectively an IFS Food or HPC or IFS PACsecure auditor, trainer or reviewer. It is mandatory for this person to have participated successfully in the IFS Broker auditor training.

The final certification decision shall be made by the certification body and shall not be subcontracted.

2.4 Certification bodies' responsibilities for IFS Trainers (for IFS Food or IFS PACsecure auditors) and IFS Auditors

Certification bodies have the following responsibilities:

- To facilitate witness audits (by accreditation bodies and/or by Integrity Program).
- To ensure that the minimum requirements set out in the IFS "Product" Standards (IFS Food or IFS HPC or IFS PACsecure) in Part 3 of the respective Standard are fully met.
- To ensure that the auditor is competent for the scope of the audit and its execution and is able to access and to apply relevant laws and regulations, based on IFS and internal certification body's requirements. The certification body shall ensure that the auditor maintains these competences (continuous supervision by the certification body) and shall monitor audit execution by on-site witness audit, on a risk-based approach.
  - The observer for those witness audits shall be an IFS Auditor, who is approved to perform audits according to IFS Broker (IFS Food or HPC or IFS PACsecure approval with participation in IFS Broker auditor training) or shall follow the same rules as for corresponding trainers (see section 2.5, with participation in a Broker auditor training).

- To maintain records of auditor competences.
- To ensure that the auditor has neither acted against IFS rules, for example acting as a consultant, nor has been active in and/or on behalf of the company being audited during the previous two (2) years. That is to say, during the certification process, no other commercial and/or personal relationship is permitted between the auditee and the auditor.
- To ensure that no auditor shall perform more than three (3) consecutive IFS Broker audits of the same trading site (only applies for complete audits, whatever the time between them; follow up and extension audits are not concerned by this rule).
- To ensure that all auditors have a valid contract with the certification body.
- To sign an audit order for each audit, this includes a statement accepting all the above-mentioned requirements.
- To organise a training session for IFS Broker auditors at least once a year for the purposes of sharing experience, calibration and updating knowledge of relevant legal requirements, etc. (see 3.5, Part 3).

The certification body is responsible for choosing an auditor with the corresponding scope(s), language, competence(s), etc. for each IFS Broker audit.

2.5 Specific requirements for IFS Trainers

IFS Trainers shall meet the minimum requirements set out in the IFS "Product" Standards (respectively IFS Food or IFS HPC or IFS PACsecure) in Part 3 of the Standard.

Additionally, IFS Trainers (Food , HPC or packaging) responsible for the the IFS Broker part of the inhouse training (see chapter 3.5, Part 3) shall have taken part at the IFS Broker auditor training.

3 Requirements for IFS Broker auditors

3.1 Requirements for IFS Broker auditors

IFS Broker auditor qualification always relies on IFS Food or IFS PACsecure or IFS HPC auditor approval.

To perform audits according to IFS Broker Version 3, the auditor shall be an approved IFS Food, IFS HPC of IFS PACsecure auditor (with additional participation in an IFS Broker auditor training (food or non-food)). The required qualification is different, depending on the audited product scope(s) of IFS Broker Version 3 (see table 1).

Table N° 1: Minimum required auditor qualification for the IFS Broker product scopes

Scope of trading		Minimum required auditor qualification
Food	Food from animal origin	IFS Food approval for at least one food related animal product scope (1.1, 1.2, 1.3, 1.4) + IFS Broker auditor training (food)
	Food from non animal origin	IFS Food approval for at least one food related non-animal product scopes (1.5, 1.6, 1.8, 1.9, 1.10) + IFS Broker auditor training (food)
	food from no animal origin **and** food from animal origin	IFS Food approval for at least one food related animal product scope (1.1, 1.2, 1.3, 1.4) + IFS Broker auditor training (food)
Non-Food	Household and Personal Care products	IFS HPC approval for at least one of the HPC related product scopes (2.1, 2.2, 2.3, 2.4) + IFS Broker auditor training (non-food)
	Packaging products	IFS PACsecure approval for at least one of the packaging related product scopes (3.1, 3.2, 3.3, 3.4, 3.5, 3.6) + IFS Broker auditor training (non-food) OR IFS HPC approval (for HPC related product scope 2.3) + IFS Broker auditor training (non-food)
Food and Non-Food	several food and non-food product scopes	IFS Food approval for at least one food related animal product scope (1.1, 1.2, 1.3, 1.4) + IFS Broker auditor training (food)

Note: see also ANNEX 5, Part 1 for the correspondence between product scope numbers and names.

Note: The certification body shall ensure that the auditor has the right competences and product knowledge, through education, work experience or training, to be able to thoroughly assess all audited product scope.

In general, the auditors shall meet the requirements of chapters 7.2.2 and 7.2.3 of ISO 19011.

As part of IFS good auditing practices, auditors shall, during an IFS Broker audit, use relevant samples of products, in order to investigate onsite the auditee's broker activities and documentation, to check the fulfilment of IFS Broker requirements and to assess the broker's services compliance. In particular, auditors shall perform, during the audit, a traceability test in the company.

IFS publishes guidelines which provide further information on topics to be checked and/or requested to the audited company during the audit. Auditors should use these guidelines to perform the audit.

3.2 Requirements for IFS Broker auditors, approved to perform combined audits IFS Broker and IFS "Product" Standards (IFS HPC, IFS Food, IFS PACsecure)

Auditors can perform combined audits for food or packaging or household and personal care products if they are qualified for performing both IFS Broker and IFS Food or IFS HPC or IFS PACsecure audits.

3.3 IFS Broker auditor training

An auditor, who is approved for IFS Food and/or IFS HPC and/or IFS PACsecure can perform audits in the specific scopes of IFS Broker (see table 1), if he/she has participated in the IFS Broker auditor training (food or non-food). The training is provided by IFS.

When a new version of the Broker Standard is published, the auditors shall take part in the new IFS Broker training (food or non-food), provided by IFS, before he/she performs audits according to the new version.

The requirements for IFS Food, IFS PACsecure and IFS HPC auditors are specified in the respective IFS Standards, which can be downloaded for free from the IFS Website (www.ifs-certification.com).

3.4 Audit team

In general, all members of the audit team shall be IFS approved auditors for the respective Standard.

In case of auditing with teams, the following general regulations apply:

- an IFS audit team consists of IFS Broker approved auditors whose profile complies with the trading activities of the audited trading site (see table no 1, Part 3).
- a lead auditor shall always be appointed.
- two (2) hours of the audit duration are not shareable; this additional time shall be allocated to the team, not to an individual auditor, for common tasks (e.g. opening and closing meeting, discussion about audit findings, etc.)

It shall be clearly indicated in the audit time schedule which auditor did which part of the audit.

The minimum audit duration shall anyway be respected.

Auditors without the fitting scopes are not allowed to perform the IFS audit and cannot be taken into consideration as relevant auditors (they can only take part as trainees).

3.5 Maintaining IFS Broker auditor qualification

The IFS Broker auditor approval fully relies on the auditor approval of IFS Food, IFS HPC and/or IFS PACsecure.

To maintain IFS Broker qualification, the auditor shall also fulfill the following requirements:

- Every auditor shall perform at least one (1) IFS Broker audit per year.
- Every auditor shall be continuously trained for the purposes of sharing experience, calibration and updating knowledge of relevant legal requirements, etc. This training can also be part of the yearly inhouse-training for IFS Food or IFS HPC or IFS PACsecure, but at least two (2) hours shall be specifically allocated to IFS Broker related topics. Training evidences shall be available.

PART 4

PART 4
Reporting, auditXpressX™ Software and IFS Database

0 Introduction

After an IFS Broker audit has been performed, a detailed and well-structured audit report shall be completed. In general, the language of the report shall be the working language of the company. In special cases, where the working language of the retailers or purchasers is different from the language of the company, an English language version of the report can be prepared. (See also the rules described in Part 1).

The IFS Audit report shall be prepared according to the following format.

Please note: For combined audits IFS Broker/IFS Logistics or IFS Broker/ IFS Food or IFS Broker/IFS HPC or IFS Broker/IFS PACsecure, two (2) separate reports shall be written and two (2) separate certificates shall be issued and uploaded into the IFS Database.

1 Reporting

1.1 Audit overview (ANNEX 1)

The first part of the audit report shall contain the following general information:

Audit details
The **cover page** of the audit report shall include:

- name and address of the certification body
- the logo of the certification body
- the certification body's accreditation details
- name of the audited company or site
- date of the audit.

The **first pages** shall give a summary of the most important audit report items and shall include:

- name and address of the audited site/office
- name and address of the company (if headquarters)
- EAN. UCC Global Location Number, if available
- COID, as defined in the IFS Database
- audit date (in case of a follow-up audit, the date of the follow-up audit shall additionally be defined) and time(s).
- previous audit date
- the name of the certification body and the auditor who performed the previous audit

- details of the version of the Standard
- audit scope (description of products which are traded, specifying the related product scope number, as described in ANNEX 5, Part 1). The audit scope shall always be translated also into English language
  - including also exclusions, if applicable (see chapter 4, Part 1)
- If the audited company performs additional logistics or processing activities (see chapter 4, Part 1)
- list of key personnel present and/or interviewed during the audit, including consultant (if applicable)
- name of the lead auditor
- if applicable, additional name of the co-auditor
- if applicable, name of the auditor trainee
- result of the audit (in case of a follow-up audit, to specify that a follow-up audit has taken place and that the Major non-conformity has been solved)
- company profile: general information about the company (number of employees, size, structure, detailed activities of the company etc.), with compulsory fields (see 1.2.1, Part 4)
- further explanations regarding scoring and frequency
- below the company profile: name of the person in charge of assessing the report (reviewer).

1.2 Compulsory fields to be completed by the auditor (ANNEX 2)

1.2.1 Compulsory fields in the company profile

The company profile contains different general information about the company. This information shall provide a general overview about companies' structure and activities, which give the customers a clear view about aspects in relation to company structure, organization, activities etc. Parts of the company profile have to be additionally described in English, if the company profile is written in a different language from English (see ANNEX 2, Part 4) Besides the defined compulsory fields as described in ANNEX 2, Part 4, further information can be given.

1.2.2 Compulsory fields in the audit report

The defined requirements, where compulsory fields shall be completed, shall lead to a more significant and descriptive IFS audit report, even if the auditee fulfils all IFS requirements.

These remarks are an added value for every reader of the audit reports. The auditor is requested to provide, during an audit, and even in the case of an A evaluation, an additional justification and/or additional background information for these specific IFS requirements.

1.3 Audit report (ANNEX 3)

The audit report itself is structured as follows:

- the result of the audit with level and percentage
- observations on KO's and Major non-conformities (in case of a follow-up audit, additional explanation on which requirement the Major non-conformity has been solved)

- a general summary table for all chapters
- an overall summary of the audit (of all chapters)
- a list of all established deviations and non-conformities for each chapter (1 to 6)
- compulsory explanations for some IFS Broker requirements, even in case of A evaluation (see ANNEX 2 of Part 4)
- a description of follow-up of corrective actions from the previous audit
- a separate list (including explanations) of all requirements evaluated with N/A (not applicable)
- a detailed audit report.

1.4 Action plan (ANNEX 4)

The auditor describes and explains all established deviations and non-conformities (KO's, Majors) in each chapter in the action plan, which has a specified format shown in the ANNEX 4.

1.5 Minimum requirements for IFS Certificate (ANNEX 5)

After successful completion of the IFS Broker process, the certification body shall issue a certificate. For the purposes of international recognition, and so as to be understandable, IFS Certificates awarded by the certification body shall include the following information at a minimum:

- the name and address of the certification body, including its logo
- the logo of the accreditation body or its name and registration number; the logo of accreditation body shall be used in conformity with accreditation body's rules
- the name and address of the audited company
- the COID, as defined in the IFS Database
- if the company is a subsidiary, the name of the company's headquarters
- audit scope (with mandatory minimum description of products which are traded and product scope numbers, as defined in Part 1, ANNEX 5). The audit scope shall always be translated as well into English language.
- If the trading company additionally has own logistics or processing activities (see Part 1, chapter 4) and the certification status of these activities.
- level achieved (foundation or higher level)
  - including audit score in percentage, if required by the customer or by the audited company
- date of audit (if applicable, last day of audit)
- date of follow-up audit, if relevant
- next audit to be performed within the time period
- certificate issue date
- certificate expiry date, i.e. twelve (12) months after the date of issue the certificate (the certificate validity date shall remain the same each year as described in the audit protocol, Part 1 and Part 5 (for unannounced option)
- place and date of signature

- name and signature of the certification body's person(s) responsible for the certification decision as described in Part 3 of the Standard
- QR code
- IFS Broker logo

Please note: the auditXpressX™ software includes a certificate format with the minimum required content, but each IFS ISO/IEC 17065-accredited certification body may use its own layout, providing that it includes these minimum requirements.

1.5.1 QR-code on the IFS Certificate

QR-code on the IFS Certificate via auditXpressX™:

The QR-code will be implemented automatically when exporting the certificate via auditXpressX™. The QR-code embodies a public link to the IFS Database which verifies the authenticity of the certificate.
The link contains a key which verifies i.a. the date of issue of the certificate.

The color of the QR-code is, by default, the color of the Standard. Users may change the color and position of the QR-code by using the template.

QR-code manual download from the IFS Database for non-users of auditXpressX™

For certification bodies not using auditXpressX™, the IFS Database will provide a separate page for the download of the QR-code from the IFS Database, in order to generate a certificate.

The QR-code can be created via "My Clients" by providing following data:

- COID
- IFS Standard
- Date of issue of the certificate (important for the correlation in the IFS Database)
- Color: the color of the Standard is shown as a suggestion. The QR-code can alternatively be downloaded in black or in white.

Position on the IFS Certificate
The QR-code shall be either in the top right corner or on the bottom of the IFS Broker certificate.

Verification of the certificate through the QR-code
A security mechanism has been added to the QR-code verification, so that not too many QR-codes can be verified in a certain lapse of time from the same IP-address.

QR-code data
The QR-code shows following data:

- The certificate is in the IFS Database: yes/no
- COID
- Name of the company
- Mailing address of the certified site

- GLN, if existent
- Name of the certification body
- Standard
- Date of issue of the certificate
- Certificate valid until
- Certificate still valid (or, if so, locked)

2 auditXpressX™ Software

In order to increase the standardisation of IFS reporting, auditXpressX™ software has been developed. It offers the following advantages:

- easy collection of audit data through a user-friendly interface
- production of quick and error-free IFS Audit reports
- automatic evaluation of the audit results by dynamic computation of all relevant items
- automatic generation of a standardised audit report
- temporary storage of interim audit data for later completion
- simple and secure export of completed audit reports to the IFS Database
- simple exchange of audit files between the auditors and their competent certification body
- offline working, i.e. no permanent Internet connection required
- an update option provides constant access to the most recent version of the IFS.

3 The IFS Database (www.ifs-certification.com)

Every IFS Audit shall be uploaded to the IFS Database by the certification body (uploading of report, action plan and certificate).

There are four (4) user groups which can have access to the IFS Database:

- Certification bodies
- Certified companies
- Retailers and other users.
- Food safety authorities.

The different groups' access rights are as follows:

Certification bodies

- manage their certified companies and upload audit reports, action plans and certificates
- may suspend certificates in specific situations
- can manage all IFS audit dates via the diary function, enabling retailers and companies to have a good overview of the scheduled audits. It is mandatory to upload in the diary function of the Database all audits dates, at latest two (2) weeks before the audit.

- manage their accounts
- have the possibility to compare two (2) consecutive audit reports and action plans, for internal auditor training and calibration purposes
- download the IFS Logo(s).

Certified companies/suppliers

- have access to their own audit data
- have the possibility to unlock retailers and other users for their achieved percentage, detailed audit report and action plan
- have the possibility to compare two (2) consecutive audit reports and action plans, for improvement purposes
- download the IFS logo(s)
- manage their certification bodies
- manage company personnel access (create sub-accounts) to the audit data
- search for other IFS certified companies
- manage their suppliers using a "favorites" option with "My Audits".

Access for the headquarters of certified companies

A "headquarter" access for certified companies can be set up which allows a company headquarter to administer all of their certified sites through a single access point.

Retailers and other users

- search for certified companies
- manage their certified companies via a "favorites" option
- get information via e-mail in case of a certificate suspension of their favorite companies with "My Audits".

Food safety authorities

- search for certified companies
- manage their certified companies via a "favorites" option with "My Audits"

The user manuals for the IFS Database are available on the respective secured area for each user group.

Security of the IFS Database

The security system used for the IFS Database is based on international recognised and mostly used security systems.

Data protection

Data protection is an important issue for the IFS Management GmbH. They fulfil all for the company applicable data protection regulation. The data policy of IFS Management GmbH is available on the website www.ifs-certification.com.

The access provide general information about all certified companies. If no further authorisation is granted by the certified companies, users will be able to see the following information only:

- the company's name and address
- the certification body's name and address
- the auditor's name
- the scope of the audit (including product scope numbers)
- the date and duration of the audit
- the level achieved at the audit
- the IFS Certificate's date of issue, its validity duration and the time frame for the realisation of the renewal audit.

By using their secure log-in access, the certified companies themselves can give the authorisation for access to the following detailed information:

- audit report and action plan.

The user groups automatically receive access to the unlocked data by the certified company after the data has been unlocked. Communication to retailers and other users is via a secureWeb process which guarantees that only authorised retailers and other users/certified companies can view specific data of the certified companies/suppliers.

Tool "My Audits"
The tool "My Audits" enables the different user groups to select their favorites from all certified companies which are listed in the IFS Database and to store them in a separate list.

For each certified company which is stored under "My Audits" as a favorite, the user can receive following notifications via e-mail:

- Reminder three (3) months before the expiration date of the certificate.
- The certificate is expired and no valid certificate exists.
- A surveillance audit is recorded.
- If the certificate is withdrawn by the certification body before the expiration date.
- A certificate is edited.
- A new audit has not been entered until now. The current certificate expired three (3) months ago.
- Monthly e-mail of all new registered audits of the current month, of companies in the favorite list.
- Monthly e-mail about all audits which are expired of the current months.
- Receiving of the corrective action comparison per email for his favorites.
- A new audit date was scheduled for one of the companies in his favorites list.
- Receiving e-mails in case suspensions of certificates have been decided by certification bodies based on non-conformities rated in Integrity on-site Checks
- Receiving e-mails on IFS Global Markets status, if applicable
- Receiving e-mail if a company changes the responsible certification body.
- Receiving e-mail if the date of an audit in the diary was edited or deleted.
- Notification e-mail when two (2) companies in IFS Database were merged.

ANNEX 1: Audit overview

Cover page of the audit report

Logo of the certification body

IFS Broker Version 3

Final Audit Report

Audited company: "Broker GmbH"

Date of audit: 02. 11. 2020

Name and address of certification body

Accreditation number of the certification body

First pages of the audit report

IFS Broker Version 3, 2019
Audit Overview

Audit details

Lead auditor: Max Mustermann ***Co-auditor:*** John Doe ***Trainee:*** Mr. Example	***Date/Time of current audit:*** 02. 11. 2020 (09:00–18:00)	***Date/Time of previous audit:*** 29. 10. 2019 (09:00–18:00) ***CB and auditor of previous audit:*** TEST GmbH/Frank Test

Name and address of the company (or headquarters) **Broker AG** Example street 12345 Witzenhausen Germany		***Name and address of the audited site*** Broker GmbH Musterstraße 12346 Berlin Germany	
		EAN Code/UCC Global Location Number COID	
Phone: 0 12 34 56	Fax: 01 23 45 67 89	Phone: 0 12 34 57	Fax: 01 23 45 67 88
Website: www.broker.com	E-mail: info@broker.com	Website: www.broker.com	E-mail: info-germany@broker.de

Scope of audit

Trade of fruits and vegetables
IFS Broker product scope n° 1.5
(Mandatory translation into English of the audit scope)

Audit participants

Name	Position	Opening meeting	Documentation review	Site assessment (Audit)	Closing meeting
Mr. Quality	Quality Manager	X	X	X	X
Mr. Manager	General Manager	X			X
Mrs. Sales	Sales Agent			X	

Final result of Audit

As a result of the audit performed on 02. 11., "xyz" found that the activities/services of **Broker GmbH** for the above-mentioned scope of audit comply with the requirements set out in the IFS Broker, Version 3, at **Foundation Level,** with a score of XX %.	Next audit between: xx.xx and xx.xx

Company profile

Trade of fruits and vegetables *(IFS Broker product scope n° 1.5)*
(Detailed activity of the company including all processes/Broker services and products (mandatory translation into English required))

Reviewer:

Explanations regarding the audit report

Evaluation of requirements

Result	Explanation	Points
A	Full compliance	20 points
B (deviation)	Almost full compliance	15 points
KO requirement scored with a B	Almost full compliance	15 points
C (deviation)	Small part of the requirement has been implemented	5 points
D (deviation)	Requirement has not been implemented	–20 points

Major non-conformity	When there is a substantial failure to meet the requirements of the Standard A Major non-conformity can be given in non-respect of legislation, law, product safety, internal dysfunctions and customer issues. A major can be given to any requirement which is not defined as KO.	15 % of the possible total amount of points is subtracted
KO requirement scored with a D	The KO requirement has not been implemented	50 % of the possible total amount of points is subtracted

N/A	Not applicable Requirement not applicable for the audited trading site	N/A requirements will be excluded from the final scoring

Scoring and awarding of certificates

Audit result	Status	Action company	Report form	Certificate
At least 1 KO scored with D	Not approved	Actions and new initial audit to be agreed upon	Report gives status	No
> 1 Major and/ or < 75 % of the requirements are fulfilled	Not approved	Actions and new initial audit to be agreed upon	Report gives status	No
Max 1 Major and ≥ 75 % of the requirements are fulfilled	Not approved unless further actions taken and validated after follow-up audit	Send completed action plan within 2 weeks of receiving the preliminarily report. Follow-up audit max. 6 months after the audit date	Report including action plan gives status	Certificate at foundation level, if the Major non-conformity is finally solved as controlled during the follow-up audit
Total score is ≥ 75 % and < 95 %	Approved at foundation level after receipt of the action plan	Send completed action plan within 2 weeks of receiving the preliminarily report.	Report including action plan gives status	Yes, certificate at foundation level, 12 months validity
Total score is ≥ 95 %	Approved at higher level after receipt of the action plan	Send completed action plan within 2 weeks of receiving the preliminarily report.	Report including action plan gives status	Yes, certificate at higher level, 12 months validity

ANNEX 2: Compulsory fields to be completed by the auditor

The following requirements, where compulsory fields shall be completed, shall lead to a more significant and descriptive IFS Broker audit report, even if the auditee nearly fulfils all IFS Broker requirements. These remarks are an added value for every reader of the audit reports. The auditor is requested to provide, during an audit, and even in the case of an A evaluation, an additional justification and/or additional background information for these specific IFS Broker requirements.

The following points shall (at any scoring) be replied to:

Part of the audit report	Number of IFS Broker requirement	**Compulsory information to be added** * to be additionally described in English, if the audit report is written in a different language from English
Company profile		• Description of the company, including Headquarters, and related trading sites/offices of this company: [description]* • Is this company subject to multi-location approach?: [yes/no] • If "yes", when did the audit of the central managing site take place?: [DD.MM.YYYY] • Official registration/approval number(s) of this trading site: according to (approval) document (if applicable): [number] • Approved activities: [list]* • If there are seasonal breaks in activity during more than one week, please specify: [time frame(s)] • Contact person in case of emergency (e.g. withdrawal/recall): [name and contact data (phone/fax/email)] • Product groups and products per group traded by this trading site/office: [list]* • What kind of product types?: [supplier branded products, own branded products, customer branded products]* • Number of subcontracted processors/manufacturers the Broker is working with: [number] • Importing activities: [yes/no] • Complete overview of the broker services of this trading site: [description]* • How many employees are working there?: [listed according to permanent and/or freelance employees]* • Is the Broker organizing storage and/or transport activities?: [yes/no] • If "yes", with how many logistics providers is the company working with?: [number] • State if the company fulfils the requirements about use of IFS logo, as defined in IFS audit protocol: [description]* • If the site is certified according to other schemes, please specify the schemes' names: [list] • In case of reduction of audit duration: [specify the reason]*
Product safety management	**KO N° 2: 2.3.1**	Description of the identified risks defined in risk management assessment and description how these risks are addressed in the respective flow charts.

Part of the audit report	Number of IFS Broker requirement	**Compulsory information to be added** * to be additionally described in English, if the audit report is written in a different language from English
Contract agreement	**4.1.1**	• number of checked customer contracts, • which information has been checked?
Specifications	**KO N° 3: 4.2.2**	Description of name of specification which have been checked during the audit.
Purchasing	**4.4.3**	Description of how the approval and monitoring procedures are carried out.
	4.4.8	If there are specific customer requirements for customer brands: description on how customer requirements have been approved on supplier level.
Packaging material	**4.5.1**	Description of what packaging specification has been checked.
Traceability	**KO N° 4: 4.6.1**	Description: • of the traceability system and documentation for traceability in the company, • of the results, in detail, of traceability tests during the audit and the samples used for this/these test/s.
Food fraud mitigation	**4.7.2**	• Has the company identified fraud-susceptible products/product groups in the vulnerability assessment? • If yes, which main fraud-susceptible product (groups) have been identified and for what reason?
	4.7.3	If applicable: What kind of mitigation measures have been implemented by the company?
Logistics activities	**4.8.1**	• Which service providers have been checked?
Internal audits	**KO N° 5: 5.1.1**	• Which activities has the company identified as critical to product safety and to product specifications? • Description of what scope and frequence the Broker has determined in the audit program.
Product analyses	**KO N° 6: 5.2.2**	If applicable, the auditor shall provide the following information: • Are special analyses demanded by the customer? Which ones?
Complaint management	**5.4.1**	• Range or indicator of complaints raised from companies or authorities. • With what kind of complaints the company has to deal with?
Withdrawal/ recall	**KO N° 7: 5.5.2**	• How many withdrawals and recalls have been performed since the last audit? • What were the reasons of recalls: specify the cause(s) of recall(s) of the product(s)?

ANNEX 3

IFS Broker
Version 3, 2019

Audit Report

Result:
The activities/services of company "Broker GmbH" met the requirements of the IFS Broker, Version 3.

The company passed with a score of XX % at:

Foundation (Higher) level
… %

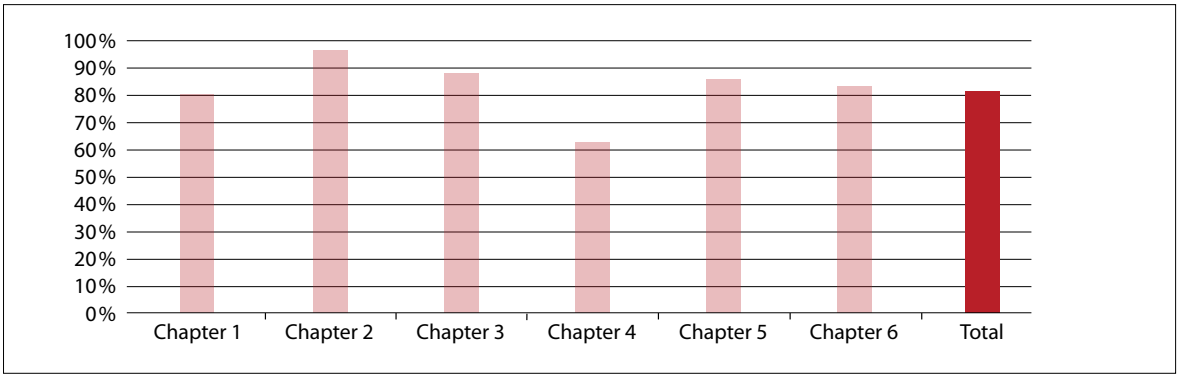
Date of renewal audit: between the XX/XX and the XX/XX.

Summary:

	Chapter 1	Chapter 2	Chapter 3	Chapter 4	Chapter 5	Chapter 6
	Senior management responsibility	Quality and Product Safety Management System	Resource management	Planning and services process	Measurements, analyses, improvements	Product defense
KO	0	0	0	0	0	0
Majors	0	0	0	0	0	0
A	0	0	0	0	0	0
B	0	0	0	0	0	0
C	0	0	0	0	0	0
D	0	0	0	0	0	0
N/A	0	0	0	0	0	0

Observations regarding KO's and Majors:

General summary table for all chapters:



Overall summary of the audit

Description of follow-up on corrective actions from previous audit

Summary of all deviations and non-conformities found for each chapter:

N°	Reference	IFS Broker requirement	Evaluation	Explanation
1.	1.1.1			
2.	1.1.2			

Report of the N/A evaluations

N°	Reference	IFS Broker requirement	Evaluation	Explanation
1.				

Detailed audit report

N°	Reference	IFS Broker requirement	Evaluation	Explanation
1.				
2.				

ANNEX 4

Corrective action plan

Name and address of the audited company

The corrective action plan shall be returned to the certification body before: _____

Require-ment number	IFS require-ment	Evaluation	Explanation (by the auditor)	Corrective action (by the company)	Responsibility/ Date/Status of implementa-tion (by the company)	Release by the auditor

ANNEX 5: Certificate

Certificate

IFS Broker

Herewith the certification body

Name of the certification body

being an accredited certification body for IFS Broker certification and having signed an agreement with the IFS Management GmbH, confirms that the activities/services of

Name of the audited company
Address
COID
(Headquarter)

for the audit scope:
Trading of: (description of products which are traded and related product scope numbers)
(if the company performs additional logistics or processing activities, please note the certification status (see chaper 4, Part 1))

Meet the requirements set out in the

IFS Broker
Version 3, 2019

at Foundation/Higher Level

with a score of XX % (if required)

Certificate-Register number:

Audit date *(if relevant: Date of the follow-up audit)*:

Date of issue of certificate:

Certificate valid until:

Next audit to be performed within the time period:
(specify soonest or latest audit date, according to requirements of audit protocol, Part 1 or Part 5)

- Date and place
- Name and signature of the responsible person at the certification body
- Address of the certification body

Logo of the accreditation body
or its name and registration number

PART 5

PART 5:
Audit protocol for unannounced audits

0 Introduction

Due to increasing requirements of the market, the IFS Board and IFS International Technical Committee have made the decision to implement a process for performing unannounced audits against the IFS Broker Standard.

However, special consideration shall be given to small Brokers/persons, as the unannounced option might not be reasonable for those kind of businesses, where the trading site is not permanently manned.

Unannounced audit protocol
Prior to scheduling and performing the audit, the company shall inform its certification body about the chosen option for their particular site(s):

- IFS Broker announced audit **(option "Announced"):** the requirements defined in the Part 1 of this Standard apply.
- IFS Broker unannounced audit **(option "Unannounced"):** the below described procedures apply. This option involves a full unannounced audit against the audit checklist of the IFS Broker requirements, which replaces the yearly scheduled renewal audit. The audit date shall not be notified to the company in advance of the audit.

  This option is preferably aimed at renewal audits (i.e. for companies already IFS Broker certified), but may also apply for initial audits, if the company prefers starting directly with an unannounced audit.

For each renewal audit, the company shall inform its certification body about the chosen option.

1 Audit planning

1.1 Timeframe for registration for an unannounced audit

To get registered for an unannounced audit, the company shall notify its certification body at latest before the start of audit time window (see below). This applies both to companies keeping the same certification body and those changing certification body. The registration date shall be stated in the contract between the certification body and the company.

Note: if the company does not inform the certification body before the start of audit time window, the option "Unannounced" cannot be chosen.

As the date of the audit shall not be made known to the company, the expected date shall not be inserted by the certification body into the diary function of the IFS Database. However, the certification body shall tick the box "Unannounced audit" in the IFS Database. When the audit has been performed, the certification body shall provide the audit dates in the portal, at latest two (2) working days after the first audit day. This will ensure that the portal users are informed that the audit has taken place and that the certification process of this site is on-going.

1.2 Time window for performing the audit

The time in which the certification body shall perform the unannounced audit is [– 16 weeks; + 2 weeks] of the audit due date. In case of audits to be conducted over more than one day, the audit shall be performed on consecutive days.

Example:
Initial IFS Broker audit (announced): 1 November 2020

Renewal IFS Broker audit 1 (announced): 25 October 2021 (between 6 September 2021 and 15 November 2021, based on audit due date: 1 November, following IFS protocol for announced audits)

Renewal IFS Broker audit 2 (unannounced): between 12 July 2022 and 15 November 2022, based on audit due date 1 November, following IFS protocol for unannounced audits

Note: if the audit is scheduled by the certification body outside the defined time window, the audit will not be a valid IFS Broker unannounced audit and will be processed as an announced audit.

Blackout period
When registering for an unannounced audit with its certification body, the site has the opportunity to identify maximum ten (10) operational days, plus not operating periods, when the office is not available for the audit.

These dates shall be notified to the certification body at the same time as the company is registered for the unannounced audit by its certification body and reasons shall be provided.

Note: the company may only split the ten (10) operational days into a maximum of three (3) periods (e.g. 2nd party supplier audit schedule, holiday times etc.).

1.3 Other information to be provided by the company to its certification body

The company shall provide its certification body with the name(s) of the person(s) to be contacted on-site when entering the site the day of the unannounced audit, to facilitate the auditor entry.

As for an announced audit, the certification body may ask, before the start of the time window, for some company's documentation, in order to prepare the audit.

1.4 Scope of the audit

The same requirements as in Part 1, chapter 4 apply to determine audit scope.

1.4.1 Specific audit process for multi-location companies with central management

If defined processes are centrally organized in a company with several related sites (e.g. purchasing, personnel management, complaint management, etc.):

- The audit of headquarters (announced or unannounced) and the unannounced audit of the related site(s) shall not be performed during consecutive days (e.g. if the headquarter is located within one of the related sites, there shall be two (2) different audits: an announced or unannounced audit for the centrally organized processes and an unannounced audit for the related site.)
- All audits, including headquarters', shall be performed within a maximum timeframe of one (1) year.

1.5 Audit duration

The same requirements as in Part 1 of this Standard (Part 1, chapter 5.3) apply to calculate audit duration.

1.6 Audit time schedule

As it is not relevant to send an audit time schedule for an unannounced audit in advance, the auditor shall present, on the day of audit, a provisional audit time schedule, which may have to be adapted during the audit.

2 On-site audit performance

2.1 Start of the unannounced audit

The company shall prepare a minimum set of documents to be provided to the auditor at any time.

When entering the company, the auditor will ask to meet the person(s) whose names were provided by the company at the time of registration.

Note: If company denies access to the auditor (apart from "force majeure"), the currently valid IFS Broker certificate shall be suspended by the certification body, within a maximum of two (2) working days after the audit date (notification will be received by customers having placed the company in their favorites' list in the IFS Database) and this information will be visible in the company history in the IFS Database. The company shall be invoiced by the certification body for the total cost of the audit. Moreover, the next audit shall be scheduled announced. Preferably, the audit shall be performed by the same certification body.

2.2 Evaluation of requirements

The same requirements as in Part 1, chapter 5.5 apply for the evaluation of requirements.

3 Audit report

The same requirements as in Part 1, chapter 5.7 apply to the IFS audit report. The option "Unannounced" shall be clearly stated in the audit report.

4 Conditions for issuing audit report and certificate

The same requirements as in Part 1, chapter 5.8 apply for issuing the certificate.

The option "Unannounced" shall be clearly stated on the IFS certificate.

5 Awarding the certificate

The same requirements as in Part 1, chapter 6 apply for issuing the certificate.

The certificate validity date remains the same each year and is determined by the date of the initial audit.

Example:

Initial IFS Broker audit (announced): 1 November 2020
Certificate valid until: 26 December 2021

Renewal IFS Broker audit 1 (announced): 25 October 2021 (between 6 September 2021 and 15 November 2021, based on audit due date: 1 November)
Certificate valid until: 26 December 2022

Renewal IFS Broker audit 2 (unannounced): between 12 July 2022 and 15 November 2022, based on audit due date 1 November
Certificate valid until: 26 December 2023

Note: if a company would like to include new product(s)/service(s) in the scope of the certificate whereas the audit has already been performed, the same rules as described in chapter 4, Part 1 apply.

6 Further requirements from the current IFS Broker Standard applying to the unannounced audit protocol

All requirements from the Parts 1, 2, 3 and 4 which are not detailed in this Part of the Standard apply to the unannounced audit protocol.

IFS publishes information, opinions and bulletins to its best knowledge, but cannot take any responsibility for any mistakes, omissions or possibly misleading information in its publications, especially in this document.

The Standard owner of the present document is:

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redacted in: August 2019

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