ACERTA
WEBUILDCONFIDENCE

CERTIFICATION GUIDELINE
IFS Food (Issue 8- April 2023)

EDITED BY	REVIEWED BY	APPROVED BY	ISSUE No
Technical Department Date: 09/04/2024	Operations Manager Date: 09/04/2024	Quality Manager Date: 09/04/2024	21
REASON FOR NEW ISSUE: Update Chapter 1.11. COMPLAINTS, APPEALS AND LITIGATION			

IFS Food V8- April 2023

1. CERTIFICATION PROCESS AGAINST IFS FOOD (VER. 8) 3
1.1. Application procedure 3
1.2. registration on the ifs Audit portal 5
1.3. Initial Audit (Certification Audit) 5
1.4. Preliminary Audit Report and Correction and Corrective Action plan 5
1.5. Audit Report 6
1.6. Certification decision 8
1.7. Notification of certification decision and certificate of conformity 8
1.8. Mandatory Notifications During The Certification Cycle 10
1.9. Maintenance of the certification: Renewal 11
1.10. Withdrawal/suspension of the certification 11
1.11. Complaints, Appeals and Litigations 12
2. TYPES OF AUDIT 13
2.1. Announced Initial/Renewal Audit 13
2.1.1. Audit scope 13
2.1.2. Audit duration 15
2.1.3. Audit performance 16
2.1.4. Audit frequency for renewal Audits 18
2.2. Unannounced Audits 19
2.2.1. Time window for performing the Audit. 19
2.2.2. Scope 19
2.2.3. Unannounced Audit Duration 20
2.2.4. Unannounced Audit Performance 20
2.2.5. Audit frequency for renewal Audits 21
2.2.6. Mandatory unannounced audits 21
2.3. Follow-Up Audit 21
2.3.1. Audit Scope 21
2.3.2. Audit duration 21
2.3.3. Audit performance 22
2.3.4. Audit frequency 22
2.4. Extension Audit 22
2.4.1. Audit scope 22
2.4.2. Audit duration 22
2.4.3. Audit performance 23
2.4.4. Audit frequency 23
2.4.5. Subsequent renewal Audit 23
2.5. Clarification about The Audit Of Companies With Types Of Production Sites 23
2.6. Management of outsourced processes 25
2.7. Clarification about the use of a translator during an IFS food Audit 26
2.8. Clarification about Audit Team 26

1. CERTIFICATION PROCESS AGAINST IFS FOOD (VER. 8)

1.1. APPLICATION PROCEDURE

It will be possible to perform IFS Food v8 Audits from 1st of October 2023. From 1st of January 2024, IFS Food v8 will be mandatory.

Any production site shall ensure that all requirements of IFS can be audited at the time of the initial audit. IFS recommends a minimum of three (3) months of operations before this first audit.

Once ACERTA is aware of the interest about the certification in accordance with IFS Food by a company, ACERTA Administration Department will contact this company to request some basic information that will let ACERTA make the appropriate budget. In order make the process easier, the applicant may use the document **"*Information Request Form*".**

The following, an appropriate budget is made by using the ACERTA management computer system (SIG), to be then reviewed by the Administration Manager.

The budget includes the costs derived from the certification process and a specification of the items detailed in the said costs: application procedure, file opening, certification inspection, certification decision-making process, issue of the certificate, and, only at the customer's request, a previous inspection of the facilities. The method of payment and the IFS fees, paid by the customer through ACERTA, are also specified in the budget.

The applicant who wishes to begin the certification process shall send this budget appropriately accepted. The Technical Department includes then the accepted budget in the SIG and files the document in hard copy in the appropriate folder.

Once the approved budget is received, the Technical Department sends to the applicant the "***Certification Request Form***", to be sent back to ACERTA duly filled in. This form includes all relevant details concerning the scope of the certification, like **"products", "activity/production processes"**, **"manufacturing facilities", "outsourced processes and/or products"** to be certificated, and it also includes a link to the ***"IFS Certification Guidelines"*** and to the ***"User Guidelines of ACERTA Hallmark"***.

The applicant may choose:

-IFS AUDIT (FULL ON-SITE): An IFS Food Audit shall always be performed on-site and during consecutive working days, for both announced and unannounced audit options.

-IFS SPLIT AUDIT: Under exceptional circumstances (e.g., due to a widely acknowledge crisis) and when a full on-site audit is hardly possible, the company may agree with the certification body to perform an IFS Split Audit. The on-site part of this audit shall be performed first, followed by a remote part using ICT (Information and Communication Technologies).

Together with the ***"Certification Request Form"***, the ***"SGC Certification Agreement"*** is sent. This document establishes the conditions that will regulate the commercial relationship between ACERTA and the applicant company. The duration of the agreement will be 1 year. The applicant shall send back ACERTA this ***"SGC Certification Agreement"*** duly dated, signed, and if possible, sealed.

This document will be accepted by ACERTA if is received by email.

The Technical Department will then review the **"*Certification Request Form*"** sent by the customer, and once this document is checked, a file will be opened in the SIG, assigning a code automatically. The file code assigned is made up of the acronym "IFS", the code of the customer, the digits of the year in which the certification is made and a correlative number to identify the works undertaken in that site.

E.g., IFS.00085-10/003

Then, a folder is opened for each certification applicant, identified with the appropriate code, so that the hard copies are adequately filed and maintained. The electronic records will be also filed in the appropriate computer folder.

The customer will inform in the ***"Certification Request form"*** the chosen Audit option:

- **IFS Food "Announced" Audit:** The Audit date will be notified to the company in advance to the Audit.
- **IFS Food "Unannounced" Audit:** The Audit date will not be notified to the company in advance of the Audit.

The "Unannounced" Audit option may apply to companies already IFS Food certified (renewal Audit) or companies without IFS Food certificate (initial Audit).

In addition, as mandatory GFSI requirement, ACERTA will conduct 1 unannounced audit every 3 years on each certified company. This option only applies to initial and recertification Audits and not to extension and follow-up Audits. The "unannounced" option will be mandatory at least once every three IFS Certification Audits.

To get registered for an unannounced Audit, the customer shall notify ACERTA sending the ***"Certification request form"*** complete or by written notice always 20 weeks before of the Audit due date (four (4) weeks before the start of the unannounced Audit time window -16 weeks + 2 weeks of the due date).

Also, in case of unannounced Audit, the customer will inform in the section of the "Certification request form" of:

- **Name(s) of the on-site person(s**) to be contacted at the production site.
- If needed, **blackout period** of a maximum of ten (10) working days when the production site is not available for audit, as well as **non-operating periods.** The ten (10) working days can be split into a maximum of three (3) periods.
- If the site produces **seasonal products**, the expected **seasonal production dates** shall be notified and the time window [–16 weeks, two (2) weeks] does not apply. Providing a blackout period is not permitted in this situation and the unannounced audit shall take place at any time during this seasonal production period.

The Manager of the Technical Department (or the Technical Assistant Manager in his absence) will then draw up a plan for the Audit work by using the SIG from the review of the ***"Certification Request Form"***. He will assign the Auditor or Audit team based on the following conditions:

- The Auditor or Audit team is approved by IFS for the product scopes and technology scopes required by the Audit, as well as the currently applicable version of the IFS Standard
- No site can be audited more than 3 consecutive times by the same Auditor.
- Language from the production site where is performing the Audit.

The working days needed for the Audit will be also determined, defining the specific time period established for the Audit and detailing the Auditor or Audit team assigned from the use of the ***Work Order***.

The Audits against the IFS Food May be conducted by ACERTA own staff or by external Auditors with exclusivity with ACERTA or subcontracted external Auditors if they are previously approved by IFS and ACERTA for the certification of the standard and communicated to IFS according to the Management of the IFS Auditors Outsourcings Procedure of ACERTA.

Then, each Auditor is responsible for arranging the specific previous / certification Audit date, by following the instructions detailed in the ***Work Order***.

1.2. REGISTRATION ON THE IFS AUDIT PORTAL

Once the Technical Department and ACERTA have reviewed the Certification Request Form, the company is registered on the on-line database of IFS. IFS database assigns an identification specific code for the company (COID) that will be included in the documents generated from certification process.

1.3. INITIAL AUDIT (CERTIFICATION AUDIT)

Once all relevant aspects of the Audit scope have been determined, the Auditor will draw up the "***Audit Plan"*** to be sent both to the applicant and to ACERTA Technical Department. If the Audit is going to be undertaken by an Audit team, the Audit Plan will detail the specific Auditor and specific product scope(s) and technology(ies) assigned for that Auditor, as well as the chapters to be assessed by each Auditor.

If the audit is **announced** the "**Audit Plan**" shall be sent in advance of the audit. If the audit is **unannounced** the "**Audit Plan**" will be shared with the company at the initial meeting.

In case of disagreement with any aspect, the interested party may notify this within 3 days of the communication. In this case, the auditor or the Technical Dept. and the applicant shall reach an agreement and a new "Audit Plan" shall be drawn up.

The applicant is aware that only the auditors identified in the Audit Plan or equivalent document can perform the audit and commits to report immediately ACERTA in case of any incidence in this regard, as well as prevent access to the facilities of persons who claim to act on behalf of ACERTA but who are not identified in the aforementioned documents.

The Audit date will be registered by ACERTA in the **<diary>** function of the IFS Audit portal 14 days before performing it (minimum). In case of unannounced Audit, ACERTA will register in the **<diary>** function of the IFS Audit portal the dates when the Audit has been performed, **at latest 2 working days after the first Audit Day**.

Then, the Auditor will conduct the Audit by using the document: "***Checklist"*** in accordance with IFS Food.

The on-site Audit is made up of 6 parts:

1. Opening meeting.
2. Taking of product sample(s): and Overview and preparing on-site evaluation: Audit of the quality and food safety systems through the control of the appropriate documents (HACCP, Quality Manual).
3. On-site evaluation: detailed observation of all on-site production areas, production lines and production processes, which includes interviews with the working personnel and the gathering of information on key process parameters, such as monitoring of control measures defined for CCPs and other control measures to be cross checked with the HACCP plan information.
4. Documentation and record review and inspection: evaluation of documents and procedures, cross checking of documents and records based on investigations and findings from the on-site evaluation.
5. Final review of findings by the Auditor and preparation for the closing meeting.
6. Closing meeting.

1.4. PRELIMINARY AUDIT REPORT AND CORRECTION AND CORRECTIVE ACTION PLAN

Once the Audit is finished, the Auditor will draw up the ***"Preliminary Audit Report"***, (by using the Audit ***"Checklist"***) and the document "***Correction and Corrective Action*** Plan" and a provisional score.

The auditor will send the document "***Correction and Corrective Action Plan"*** to the auditee within a maximum period of two (2) weeks after the last day of the audit. Although it is not an obligation of IFS, the ACERTA auditor will send together with the ***"Correction and Corrective Action Plan"***, the ***"Preliminary Audit Report"*** (except in special situations).

The Auditor shall include all deviations/non-conformities arisen during the Audit in the "***Correction and Corrective Action Plan"***, and the deadlines for submission of Correction and Corrective Actions by the audited.

The audited site shall then draw up and submit the "***Correction and Corrective Action Plan"*** through evidence of implementation within two weeks (recommended) and maximum 4 weeks from the reception of the "***Correction and Corrective Action Plan"*** sent by ACERTA for completion.

If the "***Correction and Corrective Action Plan"*** is submitted **after 6 weeks from the day of the Audit**, a completely new Audit shall be undertaken. That is, **6 weeks** from the day of the Audit and the uploading of the Audit report in the IFS Portal and issue of the certificate (8 weeks at the latest).

1.5. AUDIT REPORT

Once the "***Correction and Corrective Action Plan"*** has been assessed by the Auditor, an "***Audit Report"*** will be issued (including a positive or negative recommendation by the Auditor) and this report will be sent to the person(s) responsible for the certification decision.

For every Audit undertaken, the appropriate Audit report will be issued, complying with the format defined by the IFS organization. The report will be issued in Spanish and English language and/or, when appropriate, only in English, depending on the needs of the audited company. The option "Unannounced" will be clearly stated in the Audit report.

The report includes the following sections:

1. **Audit overview**

Cover page

- name and/or logo and address of the certification body
- IFS Food Logo
- name of the audited site and sanitary legal authorisation number, if applicable
- GS1 GLN(s) (Global Location Numbers) related to the site(s) that has/have been covered during the audit. This number is mandatory for sites located within the European Economic Area (EEA) as well as the United Kingdom and countries having signed bilateral agreements with the European Union and considered as integrated into the EEA, like Switzerland.
- date(s) of the audit
- announced or unannounced audit status
- certification body's accreditation details.

Audit overview

- Audit details
  - name of the lead auditor, reviewer (person in charge of the technical report review), co-auditor, trainee and witness auditor, if applicable
  - audit date(s) (in case of a follow-up audit, the date of the follow-up audit shall additionally be specified)
  - duration of the audit (start and end time for each audit day)
  - previous audit dates (start and end time for each audit day)
  - name of the certification body and the auditor who performed the previous audit.
  - name and address of the audited site
  - name and address of the company (or head office / central management)
  - COID (IFS identification code number) as defined in the IFS Database
  - details of the contact person in case of emergency (e.g., recall): name, e-mail and phone number, at a minimum
  - version of the standard.
- Audit scope

- detailed description of processes and products
- codes/numbers of product scopes and technology scopes.

- Additional information
  - description of exclusions, if applicable
  - description of partly outsourced processes (explanations, number of subcontractors, description including name, address and certification status, COID(s)), if applicable
  - description of decentralised structure(s), if applicable, and off-site warehouse(s) (name the location):
  - if certified for IFS Logistics, provide the COID.
  - description of multi-location production sites.
- Final audit result
  - final audit result with level and percentage (in case of a follow-up audit, specify that a follow-up audit has taken place and that the Major non-conformity has been solved or not)
  - timeframe in which the recertification audit shall be performed in case of announced audit and in case of unannounced audit.
- Observations regarding non-conformities (D evaluation of KO requirement(s) and Majors) In case of a follow-up audit, additional explanations shall be provided on requirement for which the Major non-conformity has been solved.
- Comments concerning follow-up of corrections and corrective actions: Description of corrections and corrective actions from the previous audit (both that have been sustainably and efficiently implemented or not).
- Company profile: The company profile requires compulsory information on the company's structure and activities and is divided into two (2) standardised sections: company data and audit data. The company profile, which includes compulsory information, shall be translated into English.

2. Main content

- General summary in a tabular format for all chapters, listing the number of audited requirements per scoring for each chapter and the result (in percentage) per chapter.
- Overall summary: table of compulsory fields for specific IFS Food Audit Requirements. For those specific requirements, the auditor shall provide additional justifications and/or further background information, even in case of an A scoring. The overall summary table, which includes compulsory information, shall be translated in English.
- List of all identified deviations and non-conformities for each requirement per chapter.
- List (including explanations) of all requirements evaluated as N/A (not applicable).
- Detailed audit report (checklist).
- Annex of the audit report, including:
- Audit participants' list: list of key personnel present during the audit.
- Reminder of IFS rules: tables on product and technology scopes, explanations of processing steps, IFS Scoring System and conditions for issuing of certificate.

The report shall accurately detail the findings obtained by the Auditor at the time of the Audit.

The final reports (including the Correction and Corrective Actions submitted by the customer) shall be issued and sent to the customer within 42 calendar days from the day of the Audit, unless special circumstances occur. **In total, 6 weeks** from the Audit date and the uploading of the Audit report in the Portal and the awarding of the certificate (8 weeks at the latest).

ACERTA shall send the customer the "***Audit Report"*** after the certification decision, and a copy of this report will be kept in a safe place for 5 years together with any other document related.

In relation to the translation of the non-conformities and deviations B, C, D and KO requirements scored with B, C or D, this translation shall be always detailed below every appropriate clause of the original version and shall be always included in the appropriate section of the "***Audit Report"*** and "***Correction and Corrective Action Plan"***.

ACERTA will upload the Audit data in the IFS Portal together with the "***Audit Report"***, "***Correction and Corrective Action Plan"*** and "***Certificate of Conformity"***.

The "***Audit Report"*** shall not be reproduced fully or in part by ACERTA without the written permission of the holder (unless the law so requires); express consent may be given as a part of the contract between the company and the user, or between the company and ACERTA.

1.6. CERTIFICATION DECISION

In order to make the certification decision, the appropriate responsible person, according to the structure detailed in the quality procedure PC-03 "Audit of results, certificate awarding", shall consider what is described in the chapter 3 of this document.

To begin the certification decision process, the Technical Department is in charge of collecting all documents to be assessed, which shall include, at least, **"*Certification Request Form"***, "***Audit Report"***, "***Correction and Corrective Action Plan"*** and objective evidence.

The Technical Department shall be responsible for the file and for the process to be completed, providing the person responsible for the ***"Technical Review and Certification Decision Report"*** with all the documents needed.

Where ACERTA has identified at least one KO non-conformity, more than >one Major and / or total score is < 75 %, Maximum one Major and total score is ≥ 75 % or the client fails to achieve more than 75% compliance, the company will not be certified, and a full re-audit or follow-up audit must be scheduled to continue the certification process.

1.7. NOTIFICATION OF CERTIFICATION DECISION AND CERTIFICATE OF CONFORMITY

ACERTA shall assess all information included in the file of the applicant and shall issue the certification decision through the ***"Technical Review and Certification Decision Report"***. Once the "Technical Review and Certification Decision Report" has been issued, the Technical Department shall inform the applicant, within 42 calendar days after the Audit, of the certification/no-certification decision. In the case of a justified delay, the awarding of the certificate could be made within the 8th week at the latest (56 calendar days) from the Audit date.

The time scales between the Audit date and the certificate awarding would be as follows:

- ✓ 2 weeks for sending the "***Correction and Corrective Action Plan"***.
- ✓ 4 weeks from the sending of "***Correction and Corrective Action Plan"*** to submit the Correction and Corrective Action Plan by the audited company. ACERTA will recommend the customer to send the action plan in 2 weeks instead of 4 weeks.
- ✓ 2 weeks for the verification of the Correction and Corrective Action Plan by the Auditor, certificate awarding and uploading of the appropriate documents in the IFS Portal.

In total, 6 weeks from the day of the Audit and the uploading of the Audit report and certificate in the IFS Portal (8 weeks at the latest).

When the certification decision is positive, the "***Certificate of Conformity"***, duly signed by ACERTA representative, will be sent to the holder together with the "***Audit Report"***, once the payment has been confirmed. ACERTA will then upload the appropriate Audit data in the IFS Portal (Audit details, Audit report, Correction and Corrective Action plan and certificate of conformity).

Certificate validity:

- ✓ The validity of the IFS Food Certificate starts from the date of issue of the certificate.
- ✓ The certificate will be valid from the issue date to second day of the initial Audit + 8 weeks – 1 day + 1 year.
- ✓ For subsequent years, the certificate expiry date and the re-Audit due date shall remain the same (+ 12 months).

Minimum requirements for IFS certificate:

- ✓ The name and address of the **certification body**, including its logo.
- ✓ The logo of the **accreditation body** and/or its name and registration number (requirement mentioned in the ISO/IEC 17065:2012). The logo of accreditation body shall be used in conformity with the accreditation body's rules.
- ✓ The name and address of the **audited company**.
- ✓ The **COID**, as defined in the IFS portal.
- ✓ In case of multi-location production sites: name and address of the site's head office / central management, if applicable
- ✓ GLN number and, where applicable, the **packing code** (where applicable) and
- ✓ **Sanitary legal authorisation number**, if applicable
- ✓ Version of the applicable standard
- ✓ **Audit scope** (with mandatory detailed description of processes/products).

  If under exceptional circumstances the company decides (and is allowed) to **exclude specific product ranges** (product lines) from the scope of the Audit, this exclusion shall be noted and included in the **Audit scope**.

  If partly **outsourced processes** exist, the following sentence must be added in the scope: "Beside own production, company has partly outsourced processes".

  The Audit scope shall always be translated into English language.

- ➢ **if the company performs additional broker activities, provide the certification status by writing** the sentence: *"The company has own broker/other GFSI recognised standard certified".*
- ✓ Name and number of **product scope(s)**.
- ✓ Code/number of **technology scopes**.
- ✓ **Level achieved.**
- ✓ **Audit score in percentage**
- ✓ **Date of the last unannounced Audit** (last day of the Audit). If an unannounced IFS Food Audit has not yet been carried out for the relevant COID, the certificate must state the following: "Last Audit conducted unannounced: N/A".
- ✓ **Star status indication in case the audit was conducted unannounced (star symbol to be added close to the IFS Food Logo)**
- ✓ **Date of Audit** (last day of Audit).
- ✓ **Date of follow up Audit**, if appropriate.
- ✓ **Time scales for re-Audit** (last day of the initial Audit – 8 weeks/+2 weeks) or Unannounced audit [–16 weeks before last day of audit due date; + two (2) weeks after last day of audit due date).

- ✓ **Certificate issue date** (Audit date + 8 weeks at the latest).
- ✓ **Certificate expiry date** (Audit due date + 8 weeks – 1 day + 1/2/3 year/s).
- ✓ **Place and date of signature.**
- ✓ Name and signature of the responsible person at the certification body.
- ✓ **IFS Food logo.**
- ✓ **Certificate number.**

✓ **QR-code with a verification link to the IFS Website:** The QR-code shall either be in the top right corner or on the bottom of the IFS Food Certificate and **shall be of a suitable size to be scanned**

The Audit, the "***Audit Report"*** and the "***Certificate of Conformity"*** will be specific for the "manufacturing site" and its products. If the production process detailed in the certification scope includes more than one manufacturing site, one Audit per site will be undertaken, and one certificate per site will be issued accordingly.

ACERTA will advise the holders of the appropriate ***certificates*** to verify the scope detailed in the certificate, so that the information shown meets the company's own requirements. Although the certificate is granted to the company, it will remain property of ACERTA, the one to control its use, ownership and display.

The company has the right to appeal the certification decision made by ACERTA, and any appeal should be made, in writing, and sent within 7 calendar days from the reception of the certification decision.

If the interested party does not agree with the decision, ACERTA Technical Department will give him/her the appropriate format established for appeals. The appeals will finish within 20 working days after its reception. The appeal procedure as described within ACERTA internal quality procedure: "Appeals, complaints and lawsuits" will begin once the appeal record, adequately completed, is received. Once a thorough and exhaustive investigation process on the subject is finished, the definitive answer will be communicated in writing to the company.

In the event of an unsuccessful appeal, ACERTA has the right to charge costs for conducting the appeal.

1.8. MANDATORY NOTIFICATIONS DURING THE CERTIFICATION CYCLE

During the validity of the certificate granted, **the company shall inform ACERTA of any change or relevant information** involving that the products included in the certificate may not comply with the certification requirements e.g.:

- Withdrawal,
- product alerts,
- organisational and management changes,
- major changes in products and/or production methods,
- changes in contact address and production sites,
- new production site address:

For specific situations:

- in case of product recall,
- withdrawal(s) and/or recall(s) of product decided by official order regarding food safety and/or for food fraud reasons,
- any visit from authorities which results in mandatory action connected to food safety and/or food fraud.

the certification body shall be informed within 3 working days at the latest.

After receiving such information from the sites (limited to the three (3) specific situations, the certification body shall:

- Fill out the relevant extraordinary information form provided in the IFS Database in English and send it back to IFS Management GmbH within three (3) working days after receiving the information from the production site.

- Provide IFS Management GmbH a root cause analysis and progress report of the investigation within ten (10) working days (after submitting the form).

It is the certification body's responsibility to investigate each situation and decide any action on the IFS Certification Status.

1.9. MAINTENANCE OF THE CERTIFICATION: RENEWAL

Once the validity of the certificate is over, the certification maintenance process will begin.

It is the responsibility of the production site to renew their certification in due time. Therefore, all IFS Food certified companies receive a reminder from the IFS Database three (3) months before certification expiration.

If the audit is not performed in due time, all IFS Database users with the respective production site in their favourites' list will receive an automatic e-mail notification.

For this purpose, about 4 months before the expiry date, ACERTA Technical Department will inform the certificate holder of the new activities to be carried out to maintain the certification. A new ***"Certification Request Form"*** will be sent to identify the current certification scope. The Technical Department will contact the certificate holder to agree the re-Audit date.

If the renewal audit was "**Announced**", the Audit shall be scheduled at earliest within 8 weeks before and at latest 2 weeks after the Audit due date.

If the renewal audit would be "**unannounced**", the customer will need to inform ACERTA always 20 weeks before the "audit due date " (4 weeks before the unannounced audit window -16 weeks + 2 weeks of the due date).

Once the Audit date is agreed, the Technical Department will upload the appropriate Audit date in the "Agenda" of the IFS Portal, at least 14 calendar days before the Audit. If the re-Audit date is not undertaken within appropriate time interval, the Audit will be considered as a first Audit and the certification cycle would begin accordingly.

1.10. WITHDRAWAL/SUSPENSION OF THE CERTIFICATION

ACERTA will be able to **withdraw or suspend** the certification for justified reasons:

An IFS Certificate shall be **withdrawn** in the situations such as:

- When any information indicates that the products/processes may no longer comply with the requirements of the certification system, especially in case of non-conformity(ies) identified during the audit (main or follow-up audit) or when access is denied (apart from force majeure) including IFS Integrity Program auditors during an on-site check.
- In case the production stopped and moved to a new location.
- In case of cancellation of certification contract (between the certification body and the company).

An IFS Certificate shall be **suspended** in the situations such as:

- In case of pending investigations by the certification body, following a food safety incident or other event.
- For the certificates of all companies linked to a head office / central management when a non-conformity is issued during the audit of the head office / central management.
- In case of non-payment for the current audit by the audited company.

If the suspension is lifted, ACERTA shall make all necessary modifications to public information, authorisations for use of brands, etc., to ensure transparency and that the products/processes continue to be certified.

If a decision to reduce the scope of certification is made as a condition of reinstatement, ACERTA shall make all necessary modifications to formal certification documents, public information, authorisations for use of brands, etc., in order to ensure the reduced scope of certification is clearly communicated to the client.

Likewise, appropriate information about the Correction and Corrective Actions to be taken to reinstate certification status will be also provided to customers.

1.11. COMPLAINTS, APPEALS AND LITIGATIONS

For the purposes of this document, the following definitions are established:
COMPLAINT: An action taken by an applicant or certification holder, or by an interested third party, expressing in writing their disagreement with the way ACERTA has acted during the evaluation processes.

APPEAL: This is the action taken by an applicant or certification holder, by which he/she complains in writing against the decision taken by ACERTA in relation to the evaluation process that affects him/her. It may be due to discrepancies in the scope or because the certificate has been denied, suspended, or cancelled.

LITIGATION: This is the discussion established through judicial or extrajudicial channels between ACERTA and the applicants, certificate holders or former certificate holders, regarding a disagreement in the resolution of appeals, or for other causes that exceed the entity's capacity to resolve them.

Complaints: Any natural or legal person may lodge a complaint against ACERTA. Complaints may be communicated through formal channels; this is through the form available to the public on the ACERTA's website. If someone tries to make a complaint verbally or by a written means other than the above-mentioned, they will be asked to do so through the indicated channel so that the complaint is recorded, and the information is not misrepresented when it is transferred between people outside the entity.
This information is sent to ACERTA's General Management, who will designate the person who will contact the claimant to acknowledge receipt and clarify any doubts that may arise in this regard.
ACERTA will try to inform the interested party of the decisions taken within a maximum of 10 working days from receipt of the complaint.
A confirmation of the complaint will be issued within a maximum of five (5) working days. An initial response will be given within ten (10) working days of receiving the complaint. It will be investigated thoroughly and upon full completion of the complaint will be reported in a full written response.

Appeals: Any customer or applicant for certification may lodge an appeal against decisions taken by ACERTA.
All appeals must be managed using the form available to the public on ACERTA's website. Appeals will be finalised within 20 calendar days from the date of receipt. Once the detailed and thorough appeal investigation process has been completed, a final response will be communicated in writing.

Litigation: For the resolution of litigations that may arise from certification activity or any other disputes that relate to ACERTA with another party, the resolution of any discrepancies shall be governed by the provisions set forth in the certification agreement.

Note: Notification of changes to certification requirements is made through the ACERTA website: www.acerta-cert.com

2. TYPES OF AUDITS

DEFINITIONS:

- **IFS AUDIT (FULL ON-SITE):** An IFS Food Audit shall always be performed on-site and during consecutive working days, for both announced and unannounced audit options.
- **IFS SPLIT AUDIT:** Under exceptional circumstances (e.g., due to a widely acknowledge crisis) and when a full on-site audit is hardly possible, the company may agree with the certification body to perform an IFS Split Audit. The on-site part of this audit shall be performed first, followed by a remote part using ICT (Information and Communication Technologies). In order to perform an IFS Split Audit, the normative document IFS Control Program ANNEX
- **FIRST INITIAL AUDIT:** Complete Audit. The first initial audit refers to the very first IFS Food Certification Audit of a production site during which all the requirements of the IFS Food Audit Checklist shall be audited by the auditor. This type of audit is only applicable when there is no previous certification history available. It can be performed announced or unannounced.
- **NEW INITIAL AUDIT:** Complete Audit. IFS Food Audit performed: after an interruption in the certification cycle or after a failed certification audit due to one or several non-conformity(ies) or a total score < 75 % or after a failed follow-up audit or after a failed extension audit. It can be performed announced or unannounced.

  The IFS Food Certification history shall be checked to ensure that the rule on unannounced audit frequency is fulfilled.

  The audit report and action plan from the previous IFS Food Audit shall be reviewed by the auditor, to check the implementation and effectiveness of corrections and corrective actions. This applies even if another certification body issued the audit report.
- **UNANNOUNCED AUDIT:** Complete Audit Certification Audit performed to a company without notify the Audit date in advance and which replaces the yearly scheduled Audit (initial or renewal).
- **RENEWAL AUDIT:** Complete Audit. It is a certification Audit performed in a company which has been already audited and certified to the same standard. It can be announced or unannounced. The period during which a recertification audit shall take place is shown on the certificate and the audit shall be performed during this period in order to maintain the certification cycle. It is the responsibility of the production site to renew their certification in due time.
- **FOLLOW-UP AUDIT:** Non-complete Audit. It is an Audit focused on the implementation of the actions taken to correct outstanding a MAJOR non-conformity. It shall be performed no earlier than six (6) weeks, and no later than six (6) months, after the main audit.
- **EXTENSION AUDIT:** Non-complete Audit. It is an Audit focused on the verification of those requirements involved in the scope extension.

2.1. ANNOUNCED INITIAL/RENEWAL AUDIT

2.1.1. Audit scope

The scope of the Audit shall be agreed between the company and ACERTA. The Audit, the ***"Audit Report"***, and the ***"Certificate of Conformity"*** shall be specific to the "manufacturing site" where all the processing of the product is undertaken. If the production process detailed in the certification scope includes more than one manufacturing site, one Audit per site will be undertaken, and one certificate per site will be issued accordingly.

The scope detailed in the ***"Audit Report"*** and the ***"Certificate of Conformity"*** shall refer to the audited product categories and technology scopes.

Full activities of the site, including all production lines and products manufactured by the production site (both customer branded products and company's own branded products) shall be included in the scope of an IFS Food Audit.

IFS provides product and technology scopes to define the audit scope of the production site. The selection of the product scope(s) depends on the finished products manufactured by the production site. The technology scopes are selected based on the processing steps involved in the manufacture of the finished products.

The description of the scope does not allow:

- ***Certain activities of a production site are always part of the IFS Food Audit and shall therefore not be mentioned specifically***. Therefore, the following words shall not be mentioned in the scope description: storage, transport, sales, distribution, research, development and design. Labelling activities shall only be mentioned when they are an essential/ relevant processing step of the production site e.g., if this is the only relevant processing step of the production of a partly outsourced product.
- ***Brand information is not allowed,*** as it does not provide any information on the products and processes of the production site.
- Reference to claims is not allowed. However, from IFS, it is allowed to mention in the certificate scope the product name, when it falls under a geographical indication schemes (according to Regulation (EU) N° 1151/2012 and its amendments), e.g., PDO (Protected Designation of Origin)/PGI (Protected Geographical Indication)). As geographical indication schemes claims are not certified by the IFS Food Certification, a disclaimer shall be added on the certificate, under the scope ***"The geographical indication scheme "XXX" is an extrinsic quality of the product(s) but its assessment is not covered in the scope of the IFS Food Certification"***.
  Note: However, at this moment, this clause cannot be applied due to the fact that the Spanish accreditation body (ENAC) does not allow the use of this protected mention in its certificates.
- Exclusion of ***production process(es),*** including storage and transport, is not allowed.
- ***Exclusion of product(s)*** is in general not allowed but may be accepted under specific conditions.

The agreed scope shall also be reviewed and confirmed by the auditor during the opening meeting of the IFS Food Audit

The identification of **exclusions shall only be an exceptional situation** and can only be related to product exclusions.

- **Can only be related to product/s**, never to processes.
- **Products cannot be customer branded products.**
- IFS has developed a questionnaire that ACERTA will fill in, in order to determine if exclusion is possible.
- The auditor must check if defined exclusions are relevant and in line with the questionnaire during the Audit. The questionnaire completed by the auditor shall be filed in the company's file.

The applicable exclusions shall be clearly specified in the ***"Certification Request Form"***, ***"Audit Report"*** (Audit scope and company profile) and ***"Certificate of Conformity"*** (Audit scope).

GENERAL RULES FOR AUDIT TEAMS:

1. An IFS Audit team consists of ***IFS approved Auditors*** whose profile (product scopes and tech scopes) ***complies with the activities of the*** **audited** ***factory***.
2. ***A lead Auditor shall always be appointed***.
3. ***Lead and co-Auditor(s)*** shall always be approved ***for at least one product scope and tech scope of the Audit scope***. 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.).
4. The remaining time can be split if the Auditor competence for product scope and the technology scope are not disconnected during the Audit. ***No "crossing over" is allowed***. This means that, if the lead or co-Auditor(s) do not have, individually, all product scopes or tech scopes which are necessary for the Audit, they have to Audit all parts of the Audit related to product or tech scopes knowledge together.

2.1.2. Audit duration

The determination of final Audit duration is the responsibility of the Technical Department Manager (or deputy technical manager) or Auditors Coordinator from the review of the ***"Certification Request Form"***. For this purpose, the IFS calculation tool will be used, and a copy of this document, duly filled in, will be filed in the appropriate computer folder.

According to ACERTA, a normal Audit duration is 8 working hours (e.g., 1 day and a half would involve 12 working hours) with a view to the calculation of the on-site Audit duration.

If, in exceptional circumstances, ACERTA comes to the decision that the calculated Audit duration is unacceptably high and needs to be reduced, this reduction will be justified in the company profile in the Audit report. For further information, see the IFS Food Doctrine.

TIME REDUCTION REGULATIONS:

_ The minimum audit time is 2 days (16 hours) but may be reduced in special situations. One audit day is equivalent to eight (8) hours (without lunch break) and shall never exceed ten (10) hours.

_ In the following exceptional cases the minimum audit time calculated via the calculation tool may be reduced to max 0,5 days (4 hours):

1. IFS combined Audits (food, broker, logistic…).
2. Sites with Head office.
3. Multilegal sites
4. Production sites with simple labour-intensive repetitive processes (based on the risk audit).
5. In case the Certification Body is aware that an extension Audit needs to be performed every year, due to seasonal processes /products, the calculated audit duration of the main audit (including all Product-Scopes and Process-Steps) can be reduced by maximum 0,5 days (4 hours).
6. In case it is not possible to assess processes during an unannounced audit that have been considered for the calculation of audit duration, a reduction of maximum 0,5 days (4 hours) is possible. This time needs to be included when calculating the duration of the extension audit.

_ In the following exceptional cases the minimum audit time (2 days - 16 hours) may be reduced to max 0,75 days (6 hours):

1. Site with Product-Scope 5 (fruit and vegetable), performing simple handling and no activity that significantly transforms the product from its original harvested form.
2. Site with Product Scope 3, 6, 8, 9, 10 and /or 11, that has simple processes such as: • sorting; • bottling; • simple packaging (e.g., no MAP or vacuum); • mixing /blending only in the case of Product Scope 10

_ A combination of different reasons for reduction, is not possible.

TYPICAL REASONS FOR TIME EXTENSION:

• Combined audit with another standard: the overall duration will be higher than the IFS Food Audit duration.

• Initial Audit - the auditor may require additional time, for example, during opening and closing meetings

• number of production lines - e.g., do a longer HACCP review

• complexity of the production process

• size and age of the site

• use of a translator: 20 % of the total duration of the evaluation must be added

• in case of IFS Split Audit.

• quality of company preparation, e.g., documentation, HACCP

• number of non-conformities recorded in the previous Audit

• difficulties during the Audit that require further investigation

• additional storage facilities, locations

_ In case the Certification Body is aware that an **extension Audit needs to be performed every year**, due to seasonal processes /products, the calculated audit duration of the main audit (including all Product-Scopes and Process-Steps) can be reduced by maximum 0,5 days (4 hours).

_ In case it is not possible to assess processes during an unannounced audit that have been considered for the calculation of audit duration, a reduction of maximum 0,5 days (4 hours) is possible. This time needs to be included when calculating the duration of the **extension audit.**

_ For an **Audit team**, a minimum of two (2) hours shall be added to the time calculated by the tool. This additional time 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.).

The duration of the on-site Audit, as well as time spent in the facility inspection shall be detailed in the **Audit plan** and in the **Audit report.** The additional times as lunch break must be reduced to the maximum (for example, brief lunches or eat at the site if possible).

Time for Audit preparation (about 2 hours) and for report generation (0.75 days) are not considered within the duration of the evaluation.

2.1.3. Audit performance

During the certification/renewal Audit, a review of the quality systems and procedures will be carried out, including an audit of the effectiveness of the implementation of the non-conformities detected in previous Audits. For this purpose, all appropriate documents will be assessed, personnel involved will be interviewed, and the site facilities will be inspected.

The Auditor or Audit team will take detailed notes of the **conformities and non-conformities** of the site in relation to the standard, on which the ***"Audit Report"*** will be based and will assess the nature and significance of any deviation (B, C or D) or non-conformity (KO and/or Major). Those requirements deemed as **not applicable** shall be also justified.

The **audit must include the entire production process**: from raw materials to the dispatch of the finished product. The **audit can only be carried out when the products defined in the scope are being processed**.

✓ Opening meeting

The Audit starts with an opening meeting where **it is advisable that** the company's Senior Management and/or Operations Manager (General Manager, Production Manager, etc.) **are present**.

During the opening meeting, the Auditor may use the document ***"Audit Presentation"*** with the aim of ensuring that all relevant information is available, and that the information provided is correct. The Auditor shall review the Audit scope (products and processes) together with the company's representatives (SEE ANNEX I).

In case of an Audit team, the lead Auditor shall introduce the Audit team members and detail the functions to be performed by any of them. During the opening meeting, the Audit scope shall be confirmed, and the activities to be undertaken (time and persons), as detailed in the ***"Audit Plan"***, shall be determined.

✓ On-site inspection

The Audit is undertaken by the Auditor through the audit of the requirements detailed in the ***"Audit Checklist"***.

The auditor shall document in the "***Audit Report"*** the processes that were carried out on the days of the audit (Part 1 of the Audit Report - "General Company Information").

If some production lines are not operating during the IFS Audit, and the products and/or technology scopes and/or HACCP plan (especially the CCPs) are different from those in operation, two (2) options are possible:

- The production line(s) can run later during the audit and are included in the scope of the "main" audit.
- The production line(s) cannot run later during the audit and an extension audit shall be performed.

This audit consists of the following main steps:

- **Product sampling:**

The selection of samples shall be risk-based but can also follow other criteria. The aim is to make a representative selection of all products and processes included in the certification scope to gain maximum information about the production site and its products.

The use of relevant product samples (sampled by the auditor on-site at the beginning or in advance of the audit) is essential and allows the IFS Auditor to follow a uniform path in order to obtain all necessary evidence. In addition, auditors shall perform a traceability test on the sampled product(s) during the audit.

- **Overall on-site evaluation:**

At least 50% of the total IFS Audit duration shall be allocated to the on-site evaluation (within the production areas of the production site). This allows the auditor to comprehensively audit the products and the processes and shall be performed as soon as possible. It can be decreased to 1/3 if a site has simple processes and the total audit duration after reduction, is a minimum of 1,25 days.

The on-site evaluation of the production site shall include (but may not be limited to) the following areas:

- Production processes,
- Receipt, storage and dispatch areas,
- Good Manufacturing Practices (GMPs), including maintenance, hygiene, pest control and cleaning and disinfection activities,
- Product development,
- On-site laboratory,
- Maintenance facilities,
- Staff and sanitary facilities,
- External areas

The auditor shall also use this time to evaluate the operating processes, through the following checks:

- check the control measures defined for CCPs and other control measures as well as their monitoring in order to cross-check them with the HACCP plan information
- observe and interview employees
- inspect product and technology characteristics
- take further samples for cross-checking, when necessary
- review recipes used during the manufacturing process
- observe actual finished product dispatch and/or raw material delivery
- assess the implemented food safety and quality management system in practice.

- **Documentation, record review and inspection:**

The on-site evaluation is followed by a comprehensive documentation and record review/ inspection, including cross-checking of related documents. This part of the audit aims at verifying the information collected from the on-site evaluation and the evaluation of further requirements.

The Auditor shall assess the Audit report and Correction and Corrective Action plan from the previous Audit, even if this has been undertaken by a different certification body or if the previous Audit has been **performed more than one year ago**, and this circumstance shall be detailed in the ***"Audit Report"***. For all requirements scored with B, C or D,

appropriate Correction and Corrective Actions shall have been implemented. If not, and no justifiable reasons are provided, the Auditor shall assess this situation within **section 5.11 Correction and Corrective Actions.**

In case one or several **Major or KO non-conformities** are raised during the Audit, ACERTA Technical Manager will be immediately informed so that the current IFS certificate shall be suspended in the IFS Portal by ACERTA a **maximum 2 working days after the Audit date**, and appropriate actions are taken according to what is detailed in section 3.4.

The compliance with the "***Certificate of Conformity"*** and appropriate guidelines for the use of IFS and ACERTA logos shall be verified at the time of the Audit, to be detailed in the section: "Company Profile", within the ***"Audit Report"***.

All relevant data needed to complete the information requested in the section "Company Profile" of the ***"Audit Report"*** shall be asked during the Audit.

✓ Closing meeting

The Auditor shall present all his/her findings, but no comments will be made about the possible result of the certification process. The closing meeting shall include:

- Some thankful words to the audited company for the cooperation provided.
- Comments clarifying that the Auditor may only issue a provisional audit of company's status, being only ACERTA responsible for making the certification decision and the preparation of the formal Audit report after the receipt of the completed action plan. The issue of the certificate is dependent on the Audit results and on agreement on an appropriate action plan.
- A reminder of the Audit scope.
- A revision of all deviations and non-conformities detected:
    - ✓ Deviation: a requirement scored with B, C or D.
    - ✓ KO non-conformity: a KO requirement scored with D.
    - ✓ Major non-conformity: any requirement (another than KO's) scored with a Major NC
- The Auditor shall issue all non-conformities (if there are any) addressed in the closing meeting, detailed in the document ***"Final Part of the Checklist"***. This document shall be signed both by the Auditor (and if applicable, the trainee, auditor under observation, auditor under observation or observer for witness audit) and the audited company's representative once the Audit is finished to confirm the days of the audit and the start and end times of each day, as well as the provisional result of the audit. The Auditor shall take the original document and provide the company with a copy. If due to any unexpected circumstance, this document cannot be signed at the time of the Audit, it may be signed afterwards, within one working day from the end of the Audit.
- A statement from the Auditor detailing the procedure to be followed in case of at least one KO requirement scored with D, or >1 Major, and/or total score <75%, in which case a new complete Audit should have to be agreed upon.
- A statement declaring that the certification shall not be granted unless Correction and Corrective Actions, with appropriate time scales and responsibilities for implementation, for any single non-conformity detected during the Audit, are submitted.
- Brief description of next steps in the certification process.
- Answering company's questions.

It is advisable that the company's Senior Management and/or Operations Manager (General Manager, Production Manager, etc.) **are present** in the closing meeting.

2.1.4. Audit frequency for renewal Audits

For all products and for all certification levels, the Audit frequency for IFS Food Audits is 12 months, starting from the date of the Audit and not from the date of issue the certificate.

The company is responsible for maintaining the certification cycle whereas ACERTA is responsible for maintaining the appropriate evaluation process.

The **expected renewal Audit date** shall be scheduled from the initial Audit date, independently of potential subsequent follow-up Audits to verify the implementation of the Correction and Corrective Actions for previous non-conformities, and not from the date of issue the certificate.

The renewal Audit shall be scheduled **at earliest 8 weeks before and at latest 2 weeks after the renewal Audit due date (due date is anniversary date of the initial Audit)**. This period shall be calculated from the last day of the initial Audit date. This way, the company will have enough time for appropriate Correction and Corrective Actions if any non-conformity has been detected, without jeopardizing the renewal of the certification.

If the renewal Audit takes place once those 12 months are elapsed, the report will be automatically inactivated from the IFS Audit portal and the certification cycle will start from the beginning.

2.2. UNANNOUNCED AUDITS

2.2.1. Time window for performing the Audit.

The time to perform the unannounced Audit is: **-16 weeks; + 2 weeks** of the Audit due date. The Audit shall be performed during consecutive days. If the Audit is scheduled outside the defined time window, the Audit will not be a valid IFS Food unannounced Audit.

For an unannounced Audit, the company shall notify ACERTA of the registration for this Audit at the latest four (4) weeks before the start of the Audit window, in order to register it in the IFS Database.

The company will inform in the section of the **"Certification request form"** non-operational periods and may register a block period in which the company has the opportunity to identify a maximum of ten (10) operating days in which the production site is not available for the Audit. The ten (10) operating days can be split into a maximum of three (3) periods.

As the date of the Audit **shall not be made known to the company,** the expected day shall not be communicated by ACERTA in the **<diary>** function of the IFS Audit portal.

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.

A site that has undergone an unannounced audit will obtain the **IFS Star Status** which will be visible on the IFS Database and IFS Certificate. The status will be withdrawn once an announced audit takes place.

2.2.2. Scope

The same requirements as in the current IFS Food for Announced Audit (2.1) apply to determinate Audit scope.

The company shall provide the certification body with the name(s) of the person(s) to contact to facilitate the auditor's entry to the production site upon arrival.

Specific Audit process for multi-location companies with central management

- The central managing site –**headquarters**- (e.g., purchases, personnel management, complaint management, etc.) shall be audited announced or unannounced. The Audit shall always take place before the Audit of each production site and shall be performed **before the start of the unannounced Audit time window of the production site Audits.**
- The production sites shall be audited **unannounced.**

- When the Audit is **announced for the head office** and the unannounced Audit of the production sites **shall not be performed during consecutive days.**
- When the **head office / central management undergoes an unannounced audit: unannounced audits** of the head office / central management and the production site can be organised to take place on the same day (e.g. if the head office / central management is located within one of the production sites, there can be one unannounced audit. This audit shall start with the production processes).
- All Audits, including headquarters, shall be performed within a **maximum timeframe of 1 year.**

Specific requirements for companies having seasonal products.

The expected seasonal production dates shall be notified to ACERTA completing the corresponding section of the ***"Certification Request Form"***.

For these companies, the described time window (-16 weeks; +2 weeks) does not apply, and it is not allowed to provide a blackout period. The unannounced Audit may take place at any time of the seasonal production.

2.2.3. Unannounced Audit Duration

The same requirements as in the current IFS Food for Announced Audit apply to calculate unannounced Audit duration.

2.2.4. Unannounced Audit Performance

The Auditor shall present, on the day of the Audit, a provisional Audit time Schedule, which may have to be adapted during the Audit, considering that an ***"Audit Plan"*** has not been sent previously.

The current version of IFS Food shall be available at the site on the day of the Audit.

The Auditor will check the report and the Correction and Corrective Action plan from the previous year Audit whether if the company has changed certification body or the Audit has been carried out longer than 1 year ago. This review will be detailed in the Audit report.

The Auditor will ask to meet the person(s) whose names were provided by the company in the Certification Request Form.

Note: If company **denies access to the Auditor** (apart from "force majeure") the currently valid IFS certificate will be withdrawn by ACERTA, with a maximum of 2 working days after the Audit date. Notification will be received by customers having placed the company in their favorites´ list in the Audit portal and this information will be visible in the company history in the Audit portal. ACERTA will charge all costs derived by this inconvenience to the customer.

✓ The Audit

The Auditor may briefly review the documents prepared by the company and **will immediately start the facilities inspection from production area**.

The opening meeting and documentation Audit will be undertaken later during the Audit.

If some lines are not operating and involve different HACCP plans, products and product and technical scopes, an additional Audit of the lines, when operating, is mandatory. Two options are possible:

1. The Auditor can ask the company to run the production lines later during the first Audit Day or the following Audit Day, so that lines are assessed later during the unannounced Audit.
2. If it is not possible for the company to start the production lines, the Auditor shall come back to Audit the lines when operating during an extension Audit. The extension Audit shall be performed announced.

The same requirements as in the current IFS Food apply for the evaluation and verification of requirements. In case of only one Major rated during an unannounced Audit, the follow-up Audit shall be announced.

The same requirements as in the Announced Audit report apply to the Audit report. The option “Unannounced” will be clearly stated in the Audit report.

The same requirements as in the current IFS Food apply for issuing the certificate. The option “Unannounced” will be clearly stated on the IFS certificate.

If the company would like to include new products in the scope of the certificate whereas the Audit has already been performed, two options are possible:

- The company can decide to perform an announced extension Audit during the on-going certification cycle.
- Production of new products is audited and included in the Audit scope of the renewal Audit.

2.2.5. Audit frequency for renewal Audits

The **expected renewal Audit date** shall be scheduled from the **initial Audit date**, independently of potential subsequent follow-up Audits to verify the implementation of the Correction and Corrective Actions for previous non-conformities, and not from the date of issue the ***certificate.***

The renewal Audit shall be scheduled on the period between **16 weeks before and at latest 2 weeks after the renewal Audit due date (due date is anniversary date of the initial Audit)**. This period shall be calculated from the last day of the initial Audit date.

An **unannounced audit** can follow a **failed audit** in the event that the customer of the site requires an unannounced audit.

2.2.6. Mandatory unannounced audits

- The "unannounced" option shall be mandatory at least once every three IFS Certification Audits.
- A failed announced audit does not count towards the “at least every third audit unannounced rule”.
- An unannounced audit counts for this rule no matter if the result is passed or failed.
- If the certification cycle is interrupted where an unannounced audit was due, the next certification audit (=new initial audit) shall be conducted unannounced.
- The selection of the production sites to be audited unannounced shall be the responsibility of ACERTA. Certified companies cannot refuse to receive them.
- An initial audit is not expected to be a mandatory unannounced audit. It will be carried out in the 2nd or 3rd year of certification.
- ACERTA shall inform companies that have been selected for mandatory unannounced audits by meeting the registration deadlines set by IFS: at least six (6) months before the audit due date.

2.3. FOLLOW-UP AUDIT

2.3.1. Audit Scope

A follow-up Audit is required when the results of the Audit (initial or recertification) did not allow a certificate to be issued due to one Major non-conformity and a total scoring ≥ 75 %.
During the follow-up Audit, the auditor shall focus on the implementation of actions taken to correct the Major non-conformity determined in the previous Audit.

2.3.2. Audit duration

The Technical Department shall assess the time needed for the follow-up Audit. For this purpose, appropriate information shall be gathered, both from the file and, if necessary, from the own customer. From this estimated Audit

duration, the Technical Department shall draw up, together with the Commercial Department, a budget, to be sent to the customer. Once this budget is approved by the customer, the Audit will be scheduled.

2.3.3. Audit performance

The method for performing follow-up Audits is the same described in section 2.1.3. The follow-up Audit shall be performed usually by the same Auditor (there may be exceptions) who performed the complete previous Audit. If not, appropriate justification shall be provided by ACERTA.

The closure of the Major non-conformity shall always be verified by an on-site evaluation by the auditor. A follow-up audit can only be performed announced.

2.3.4. Audit frequency

The follow-up Audit shall be performed provided that Major non-conformities are detected. The follow-up Audit shall be performed within a minimum of 6 weeks and a maximum of 6 months from the date of the previous Audit.

If there is no follow-up Audit performed after 6 months from the date of the previous Audit, or if the Audit results are not adequate, then, a completely new Audit is necessary.

In the event that the follow-up Audit establishes that requirements remain inadequate, a completely new Audit is necessary. A new initial audit shall be performed and scheduled no earlier than six (6) weeks after the follow-up audit.

If the results of the follow-up Audit are adequate, the certificate will be granted always with basic level and a new complete renewal Audit will be performed within the appropriate 12 months, that is, from the initial certification Audit date.

2.4. EXTENSION AUDIT

2.4.1. Audit scope

An extension Audit is a non-complete Audit. ACERTA is responsible for determining relevant requirements to be audited and relevant Audit duration based on a risk audit.

Normally, extension Audit shall be performed to see new products/processes which were not working during the Audit.

Therefore, an extension Audit shall be performed:

- If some production lines were not running during the main certification audit, involving product scopes and/or technology scopes and/or HACCP plan (especially the CCPs) different than the ones audited during the initial/recertification audit.
- In case of seasonal products, which could not be audited during operation at the time of the main audit. During the following year, there will be one recertification and one extension audit, in order to ensure all products and processes are covered. The main audit shall always be performed when the most hazardous processing step is carried out.
- If significant changes occur to the production process and/or its environment between two (2) certification audits. This applies, for example, when new processes or products different to those included in the scope of the current certificate are introduced. In this case the following rules apply:
  - ✓ the certification body decides, based on a risk assessment, if an extension audit is necessary.
  - ✓ the risk assessment shall be based on hygiene and food safety risks and shall be documented.

2.4.2. Audit duration

The Technical Department shall assess the time needed for the extension Audit. For this purpose, appropriate information shall be gathered, both from the file and from the own customer. Once the estimated Audit duration has

been determined, the Technical Department shall draw up, together with the Commercial Department, a budget, to be sent to the customer. Once this budget is approved by the customer, the Audit will be scheduled.

2.4.3. Audit performance

The method for performing extension Audits is the same described in section 2.1.3. The extension Audit shall be performed by a competent Auditor. This type of audit shall always be performed on-site.

If the extension Audit demonstrates compliance, the certificate shall be updated with the new scope and uploaded in the Audit portal. The updated ***"Certificate of Conformity"*** shall keep the same due date of end of validity as the current certificate. The ***"Audit Report"*** shall be annexed to the current ***"Audit Report"*** in force.

The conditions to demonstrate compliance are the same required in a normal Audit but:

- ***The original score obtained will not change in the report nor in the certificate.***
- ***If, during the extension Audit, a Major non-conformity or a KO is identified, the current certificate shall be withdrawn suspended.***

2.4.4. Audit frequency

The extension Audit shall be performed when new processes or products different from those included in the scope of the current IFS Audit are implemented by the customer or when there are seasonal products that need to be audited and could not be audited in the full audit.

2.4.5. Subsequent renewal Audit

The renewal Audit shall include the activity which has been audited during the extension Audit (all in one certificate).

In case of seasonal products, there will always be one renewal Audit and one extension Audit, in order to cover all products and processes.

Example of a company processing 2 kinds of products (A and B) in different periods of the year:

- During the **"main" initial Audit**, the Audit shall be focused on the processing **activities** of products **A** and on the **documentation** related to processing of **products B**. After this Audit, the certificate should specify: **"Production of products A – production of products B will be checked during an extension Audit in Month X"**.
- After the extension Audit, **the certificate should be updated** and specify: **"Production of products A and B"**.
- Same procedure as above for the next renewal Audits, annually.

2.5. CLARIFICATION ABOUT THE AUDIT OF COMPANIES WITH TYPES OF PRODUCTION SITES

1) Single production site:

A single production site is a site which is not centrally managed by a head office/ central management, has only one legal entity and no decentralised structure(s). Such site shall have one Audit, one COID, one report and one certificate.

2) Multi-location production sites:

Multi-location production sites refer to a company with multiple production sites at different locations, which may have a head office/central management. Following rules apply in these two (2) cases:

a) Company with head office/central management

A company with a head office/ central management and additional processing activities shall be audited and subjected to an own IFS Food Certificate and Audit report.

If the **head office/central management does not have processing activities but is audited**, it cannot be subjected to an own IFS Food Certificate. The company can decide whether to organise a specific

audit (which can also be remote in this case) for the activities managed by the head office / central management. This shall be defined in advance with the ACERTA, before the audit takes place:

1. **If no head office / central management audit is performed:** the company shall ensure that all necessary information and responsible personnel from the head office / central management are available (when necessary) during the audit of each production site, to ensure that the auditor can audit centrally managed activities properly.
2. **If a head office / central management audit is performed**, the following rules apply:

- The audit of the head office/central management shall always take place before the audit of each production site associated to each certification cycle.
- The maximum period of time between the audit of the head office/central management and the audit of all production sites is twelve (12) months.
- The certification body has to determine which parts of the head office / central management audit cover the site operation parts.
- Each production site shall get an individual certificate and report.
- The centrally managed activities, as well as the outcome of the audit shall be described in the audit report of each production site.
- Deviations identified during the head office / central management cannot be partly solved in the audit reports of each production sites. Deviations can be downgraded, for example, to a non-conformity, but neither fixed nor improved to a better scoring.
- If a non-conformity has been raised during the audit of the head office / central management, all audited production sites are also affected, and the certificates of these production sites shall be suspended. Only after a positive follow-up audit of the head office / central management, suspension of certificates of the production sites can be lifted. Depending on the type of non-conformity which has been issued in the head office / central management, a new audit of the production sites may also be necessary.
- Both audit dates of the production site and head office/central management shall be visible in the audit report.
- All COIDs of the production sites linked to the head office/central management shall be mentioned in each audit report.

b) Company without head office/central management

If a company has several independent production sites at different physical locations, with- out any head office/central management, each production site shall have one Audit, one report and one certificate.

Note: A multi-location production site can individually choose to be certified as part of multi-location production sites, as a single production site or not to be certified.

3) Multi-legal entity production site:

a) **If a production site has multiple legal entities at one physical location with the same scope**, one Audit shall be conducted. Each legal entity shall have their own COID, and the certificate and report shall be duplicated for each legal entity.

b) **If a production site has multiple legal entities with different scopes at one physical location**, each legal entity shall have their own COID, report and certificate. If a contractual relation- ship exists, the COIDs of each legal entity shall be linked in the IFS Database. All Audits shall be performed by one certification body. If the certificate of one legal entity is suspended, the certificates of all legal entities shall also be suspended, unless the certification body can demonstrate that the other legal entities are not affected. The Audit duration shall be calculated separately for each COID. A head office/central management can be appointed, which may allow a reduction of Audit duration by maximum 0,5 days (as for multi-location approach), see the IFS Food Doctrine.

4) Production site with decentralised structure(s):

A decentralised structure is a facility (for example a workshop or a warehouse) owned by the company where part(s) of the processes and operations of the production site take place. When the Audit of the production site is insufficient for gaining a full view of the company's processes, then all other relevant facilities shall also be included in the Audit. Scope and full details shall be documented in the Audit overview of the Audit report.

2.6. MANAGEMENT OF OUTSOURCED PROCESSES

MANAGEMENT OF PARTLY OUTSOURCED PROCESSES

A ***partly outsourced process*** is defined in the IFS Food Standard as a production step or part of a production process (including primary packing and labelling) that is carried out off-site by a third-party on behalf of the IFS Food certified site. This includes processes which are partly outsourced to a sister company within the same company group and applies to both customer branded products and the company's own branded products.

Note 1: Storage and/or transport activities carried out by a third-party are not part of the above defined partly outsourced processes and shall be evaluated according to the relevant chapters of the IFS Food Audit Checklist (4.14 and 4.15, Part 2), especially to the requirements 4.14.6 and 4.15.7.

Note 2: In IFS, the difference between a raw material and a product coming from a partly outsourced process is based on the ownership:

• A raw material is purchased from a supplier (no ownership and legal responsibility before) and processed (further) by the IFS audited production site.

• A product from a partly outsourced process always belongs to the audited production site

The following rules shall apply when a company has partly outsourced process(es):

• The requirements 4.4.5, 4.4.6 and 4.4.7 of the IFS Food Audit Checklist (Part 2) apply and shall be audited by the auditor, in order to assess if the audited production site ensures control over such processes.

• For the ***audit scope*** (and for the auditor qualification), the processing steps related to the partly outsourced processes shall not be selected. The audit scope shall only mention the processes managed by the audited production site, not by the third-party.

• In the ***audit report*** of the audited production site (audit overview): a description of the partly outsourced processes and certification status of the third-party shall be provided.

• If the appointed third-party is IFS Food Certified, their COID (IFS Identification Code Number) can also be mentioned.

• If the partly outsourced processes concern freezing and/or thawing activities only, an IFS Logistics Certification or any other equivalent GFSI recognised food safety certification of a third-party can also be accepted.

• On the ***certificate*** of the audited site the following sentence shall be added to the audit scope, beneath the description of products and processes: ***"Besides own production, the company has partly outsourced processes."***

MANAGEMENT OF FULLY OUTSOURCED PROCESSES

A **fully outsourced product** is a product manufactured, packaged and labelled under the own company brand or customer brand by a different production site to the one being audited.

A **traded product** is a product manufactured, packaged and labelled by and under a different company name to the production site being IFS Food certified.

Fully outsourced products and traded products are not covered by the IFS Food Certification but shall be described in the ***certificate*** (Broker certification status by writing the sentence: "The company has own broker activities which are/are not IFS Broker/other GFSI recognised standard certified").

2.7. CLARIFICATION ABOUT THE USE OF A TRANSLATOR DURING AN IFS FOOD AUDIT

An IFS Food Audit shall be carried out in the language of the production site. Therefore, the use of a translator is not allowed if the production site language is:

- German,
- French,
- English,
- Chinese,
- Italian,
- Spanish.

In general, the Audit shall preferably be carried out in the language of the production site. If this is not possible, it is mandatory to use a translator under the following conditions:

- ✓ Translator shall have a **technical background** or shall be an **approved Auditor** for another food safety/quality scheme.
- ✓ Translator shall be **independent** from the audited company, to avoid any conflict of interest.
- ✓ **20% of total Audit duration** shall be added to the Audit duration, to ensure proper Audit performance.
- ✓ The translator will be included within the **Audit plan, Audit Checklist and Audit report** and 20% of added duration will be reflected in the "Company profile".

2.8. CLARIFICATION ABOUT AUDIT TEAM

All members of the audit team shall be approved IFS Auditors.

In case of auditing in teams, the following requirements apply:

- An IFS Audit Team consists of IFS Food Auditors whose combined profile (product and technology scope(s)) complies with the scope of the audited production site.
- A lead auditor shall always be appointed.
- Lead and co-auditor(s) shall always be approved for at least one product scope and one technology scope of the audit scope.
- A minimum of two (2) hours shall be added to the calculated audit duration. This additional time shall be allocated to the team for common tasks (e.g., opening and closing meetings, discussion about audit findings, etc.) and not to an individual auditor.
- The remaining time can be split, as long as the auditor approval for product scope and technology scopes are always covered during the audit. If the lead or co-auditor(s) does not individually have all product and technology scopes necessary for the audit, they have to remain together during all parts of the audit where the approval of both auditors are necessary. Only an auditor with all relevant product and technology scopes is allowed to perform the respective parts of the audit separately.

The audit time schedule shall clearly indicate which auditor performed which part of the audit.