

# ***BTSF – AUDIT SYSTEMS AND INTERNAL AUDITING***

## **Notification to NCPs**

### **Organisation and implementation of training activities on Audit systems and internal auditing under the “Better Training for safer Food” initiative**

#### **Objectives of the proposed training and goals to be reached**

Food law, feed law, animal health rules, animal welfare and plant health legislation and requirements are almost fully based on EU law. The development of these rules has enabled the creation of the internal market for food, feed, live animals and plants, whilst ensuring a high level of consumer protection and of protection of animals and plants. At international level, the EU legislation referred to above, allows compliance with the international obligations laid down in international agreements, such as those developed by the World Trade Organisation (WTO), Codex Alimentarius, the World Organisation for Animal Health (OIE) and the International Plant Protection Convention (IPPC).

Such a strong EU oriented integration of the legislation and global approach requires a high level of competence and expertise of the controlling authorities, imposing as well high standards on control officials in the Member States when ensuring that official controls are efficient, objective and adequate. The staff of controlling authorities must have a broad knowledge of different hazards (chemical, biological and physical) that can occur along the feed and food chain. They must also understand the mechanisms of the market in which food and its ingredients can be obtained from many different sources. At the same time, they need to be informed about very specific problems that are inherent to specific production, processing, conservation and distribution methods. They must be able to identify non-compliance with feed and food safety requirements, or with animal health and animal welfare requirements or with plant health requirements. They must also be able to detect fraudulent practices. Control of feed and food production and marketing, and of animal and plant production and trade, requires a multidisciplinary approach which is strengthened with these trainings.

In this context, training is an essential tool in order to improve the spreading of knowledge and awareness of EU law in the above-mentioned fields, and to promote a harmonised approach to the operation of EU and national control systems.

Non-EU countries must, when exporting food, feed, live animals and plants to the EU, provide guarantees that exported consignments were obtained respecting EU legislation and that consignments respect all rules with regards to food safety, feed safety, animal health, plant health and, where appropriate, animal welfare requirements. Respecting these rules is necessary to prevent introduction of animal and plant diseases into the EU. It is therefore essential that non-EU countries, and in particular developing countries (DCs), are informed about these standards which facilitate their access to the EU market and therefore promote EU food safety standards at international level.

#### Focus



Regulation (EC) No 882/2004 covers official controls performed in Member States of the EU to ensure the verification of compliance with feed and food law, animal health and animal welfare rules. This regulation provides for a management system for official controls, setting out the requirements that the various elements of this management system must meet in order to allow for the delivery of effective controls of consistently high quality and that these are applied uniformly in the EU.

The Regulation further requires, under Article 4(6), for national Competent Authorities to develop appropriate National Audit Systems (NAS) for the independent auditing of their official controls in the areas of food and feed, animal health and animal welfare. Effective implementation of Article 4(6) is an essential element in the management of the national official control systems in Member States. It checks that arrangements in place achieve the objectives of the control system [as outlined in the Member States Multi Annual National Control Plan (MANCP)<sup>1</sup>] and also promotes continuous improvement. This requirement will be continued with the introduction of the new replacement Regulation on official controls (Regulation (EU) 2017/625), which comes into effect in December 2019. The scope of the Regulation will then be extended to include plant health.

The implementation of this requirement is guided by Commission Decision 2006/677/EC which specifies the criteria for conducting internal auditing of official controls as required under Regulation (EC) No 882/2004 and reflects international bodies' standards and recommendations regarding the organisation and operation of official services. This decision provides guidelines for Member States in the implementation of Article 4(6) of Regulation (EC) No 882/2004.

A well organised and effectively managed National Audit System within the EU control system will produce wide ranging benefits including:

- Enhancing confidence that a high level of food and feed safety and animal health is in place within the EU;
- Ensuring that official controls in the EU control system are performed in an effective and efficient manner across all relevant food, feed and animal sectors with best use of resources in that Member State;
- Assisting the EU Commission in the prioritisation process entailed in developing their annual risk based inspection programme.

Between 2015 and the end of 2018 all MS NAS will have been audited by the European Commission's Directorate-General for Health and Food Safety to evaluate the systems which they have put in place to implement Article 4(6) of Regulation 882/2004. Overarching conclusions contained in the 2017 interim report<sup>2</sup> on these audits demonstrated the strong link between effective implementation of Article 4(6) and the achievement of consistent and effective official controls: *"those competent authorities with well-organised audit systems had effectively implemented audits of official controls and could demonstrate that their audit process contributed to ensuring the quality, and improving the consistency and effectiveness of official controls, provided that there was strong management commitment to the follow-up of audit recommendations"*. In addition, it is recognised that the NAS of many Member States are in the development

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<sup>1</sup> Under Article 41 of Regulation (EC) 882/2004 each Member State must prepare a MANCP which outlines their national strategies and objectives for official controls of food, feed, animal health and animal welfare. In addition, each Member State must report annual (under Article 44 of Reg 882/2004) on the performance of the control systems in achieving these objectives.

<sup>2</sup> [http://ec.europa.eu/food/audits-analysis/overview\\_reports/details.cfm?rep\\_id=107](http://ec.europa.eu/food/audits-analysis/overview_reports/details.cfm?rep_id=107)

stage and the interim report concludes that “Member States are still experiencing some challenges in organising, implementation and/ or following up audit of official controls”.

Optimisation of audit arrangements to enhance credibility and reliability of controls remains a challenge for some Member States as also ensuring independent scrutiny and effective follow-up of audit results.

Based on the above, the **General objective of the training is:**

To disseminate best practices for auditing procedures, improving knowledge of this complex area of work and ensuring consistent and high implementation standards across the Union. The training is aimed to assist in developing a consistent approach across the Member States and in providing assurances that the audit findings in different reports are of comparable value.

**Specific objectives:**

- ✓ provide knowledge on the requirements of Article 4(6) of Regulation 882/2004 and Regulation 2017/625 and practical solutions for consistent and effective implementation;
- ✓ provide in depth insight of the current challenges experienced within the EU control systems in implementing Article 4(6) of Regulation 882/2004 and Regulation 2017/625 and solutions to overcoming these challenges;
- ✓ provide knowledge on how to ensure a minimum quality level for national audit systems;
- ✓ stress the difference between pure compliance audit and performance audit;
- ✓ spread best practices between Member States in achieving an operational internal audit system which is capable of assessing the suitability and effectiveness of official controls carried out under EU Regulation 882/2004 and Regulation 2017/625.

The training will be implemented in 10 training sessions, of which:

**COURSE 1: *Setting-up and implementation of an audit system and basics for performing a detailed audit***

- 4 training sessions
- addressed to officials of the EU Member States, Candidate Countries, EEA/EFTA countries, Potential Candidate, Eastern neighbouring and Mediterranean basin countries, and selected non-EU countries. The training is open to persons involved in such audits as either auditors or technical experts seconded to audit teams to provide technical expertise to the audit team.

**COURSE 2: *Developing advanced skills to conduct a detailed audit to verify the effective and suitable implementation of official controls by the relevant control authorities***

- 6 training sessions
- addressed to staff of competent authorities of the EU Member States and Candidate Countries involved in official control activities under the NAS and with a working experience of minimum 2 years in the functional area of NAS

**Main topics that will be addressed:**

**COURSE 1**

- What is an Audit, auditing principles, audit types and auditing bodies
- Audits at EU Level. Main findings and recommendations from DG SANTE audits of NAS in MS.
- EU Legal Framework, NAS Reference Documents and International Standards.



- Organization of internal audit systems;
- Fundamental Process of audit under ISO 19011/ 2011. IIA standard and approach
- Setting up an Internal Audit Function - Organizational requirements - Nature of Audit Process
- Risk Based Audit Programming;
- Implementation of Audit Process
  - Compliance with planned arrangements
  - Effective implementation, Suitability to achieve objectives
  - Audit Reporting and Follow-up; Audit Review and Dissemination of Best Practice
  - Audit Resources, Auditor Competence
- Measuring the effectiveness of official controls

## COURSE 2

- Audits at EU Level. Main findings and recommendations from DG SANTE audits of NAS in MS
- EU Legal Framework, NAS Reference Documents and International Standards
- Review of Audit Process and organization of the Audit System
- Risk Based Audit Programming
- Independence and Independent Scrutiny of the Audit Process
- Measuring the effectiveness of official controls
- Compliance with planned arrangements and suitability to achieve objectives
- Evidence based Findings, Audit Evidence
- Root-cause analysis, methods of root- cause analysis, usefulness and applicability to audit
- Conclusions and recommendations
- Audit Reporting & Dissemination
- Audit Management and Review
  - PDCA benefits to continuous improvement of the audit system
  - How can the NAS respond to crisis along the food chain

## Training agenda

The training will be organised over 5 days and it will be designed in the following way: opening introductory session in the afternoon on the day of arrival, three full day sessions and a session in the morning on the final day.

The final agenda will be circulated in due course.

## **Courses, locations and allocations of seats**

Ten five-day training courses will be delivered between October 2018 and April 2020.

The dates and locations of the training sessions are the following:

## Training sessions: dates and locations

Year	Training session	Proposed dates	Location	Course
2018	1	22- 26 October 2018	Riga	1
	2	26-30 November 2018	Barcelona	1

2019	3	21-25 January 2019	Lisbon	2
	4	11-15 February 2019	Lisbon	2
	5	24-28 June 2019	Prague	1
	6	7-11 October 2019	Riga	2
	7	25-29 November 2019	Lisbon	1
2020	8	10-14 February 2020	Barcelona	2
	9	16-20 March 2020	Riga	2
	10	20-24 April 2020	Prague	2

The attendance will be approximately 30 people for each session. **Each invited country on the different training sessions will be requested to select two participants per session.**

Please note that COURSE 2 is aimed at participants who have completed either BTSF Course 1 on Auditing of Official Controls (from 2018 onwards) / BTSF Course B1 on Auditing of Official Controls (pre 2018) or have at least 2 years experience of setting up and implementation of NAS.

Quotas of allocated seats will be according to table below. Please note the number of allocated seats for each country may be subject to variations.

***In case an NCP considers the number of allocated seats for COURSE 1 or COURSE 2 disproportional to the country's necessities, they are kindly requested to refer to the Project Manager through functional e-mail [20179606internalauditing@btsftraining.com](mailto:20179606internalauditing@btsftraining.com), providing the relative motivation, so that their request can be timely evaluated and presented to the Contracting Authority for approval.***

	Country	Suggested Allocation	Country	Suggested Allocation
<b>Member States</b>	Austria	8	Italy	12
	Belgium	8	Latvia	8
	Bulgaria	8	Lithuania	8
	Croatia	8	Luxembourg	2
	Cyprus	8	Malta	4
	Czech Republic	8	Netherlands	8
	Denmark	8	Poland	10
	Estonia	8	Portugal	8
	Finland	8	Romania	8
	France	10	Slovakia	8
	Germany	10	Slovenia	8
	Greece	10	Spain	12
	Hungary	8	Sweden	8
	Ireland	8	United Kingdom	10
<b>Total MS</b>				<b>232</b>
<b>Candidate Countries</b>	Albania			4
	Former Yug. Rep. of Macedonia			8
	Montenegro			5
	Serbia			8
	Turkey			8
	<b>Total Candidate</b>			
<b>Global participation EU Member States and Candidate Countries</b>				<b>265</b>
<b>EFTA/EEA Countries</b>	Iceland			3

	Norway	3
	Switzerland	3
	Liechtenstein	1
	<b>Total EFTA/EEA</b>	<b>10</b>
<b>Potential Candidate Countries, Eastern neighbouring and Mediterranean basin Countries</b>	Bosnia and Herzegovina	3
	Kosovo	3
	Moldova	2
	Ukraine	3
	Belarus	1
	Egypt	1
	Morocco	1
	Tunisia	1
	<b>Total</b>	<b>15</b>
<b>Asian Countries</b>	China	2
	Thailand	1
	India	1
	Indonesia	1
	<b>Total Asian</b>	<b>5</b>
<b>Latin American Countries</b>	Brazil	2
	Argentina	2
	Chile	1
	<b>Total Latin American</b>	<b>5</b>
<b>Global participation other non-EU Countries</b>		<b>35</b>
<b>TOTAL NUMBER OF PARTICIPANTS</b>		<b>300</b>

In addition to the numbers indicated above, each country will be requested to indicate additional participants for a reserve list to be used should one or more countries not meet the proposed quota.

For logistic organisational reasons, it is kindly requested that names of participants shall be communicated at the latest within 30 days from each workshop. A reminder will be sent to NCPs before each event.

Participants will arrive at the training venues on Monday morning and training will commence on Monday afternoon (depending on travel connections, participants may be requested to arrive at the training venues on Sunday evening). Return travel will be on Friday afternoon or Saturday morning according to flight connections.

## Participant profile

The proposal of the OPERA consortium will aim at raising awareness and at improving the understanding of how to set up and implement a National Audit System (NAS) for auditing of official controls within Competent Authorities. This training is specifically aimed with officials who are directly involved in auditing of official controls under the NAS. This includes both auditors and technical experts seconded to the audit team to provide expertise to the audit team.

To ensure a properly targeted selection of participants, relevant selection criteria are enclosed here below.

### Selection criteria for regular participants for COURSE 1

<p><b>Inclusion/ Exclusion criteria</b> (participants who have previously completed the BTSF courses on Auditing of Official Controls should be assessed for eligibility for the training based on the criteria below). Only <b>eligible participants</b> should be further assessed against the requirements below.</p> <p>BTSF Audit of Official Controls Course A, B1, B2: <b>excluded</b> from Course 1</p> <p>BTSF Audit of Official Controls Course A &amp; B1: <b>excluded</b> from Course 1</p> <p>BTSF Audit of Official Controls Course A: <b>eligible</b> for Course 1</p>		Eligible/ Excluded
<p><b>Minimum requirements</b> (participants who do not meet the minimum requirements should not be proposed for the training and should not be evaluated according to the selection criteria listed below)</p>		
Minimum 3 years of professional experience in official control on food/ feed safety, animal health, animal welfare or plant health.		Yes/No
Experience in planning and conducting official control audits		Yes/No
<b>Evaluation criteria for Course 1</b>		<b>Max. score</b>
1)	Professional experience of more than 3 years in official control on food/ feed safety, animal health, animal welfare or plant health. <i>Scoring</i> less than 3 years = 0 points; ≥ 3 years = 5 points; 5 - 10 years = 10 points; > 10 years = 12.5 points	12.5
2)	Experience as field staff involved in auditing <u>businesses</u> in areas of food/ feed safety, animal health, animal welfare or plant health. <i>Scoring</i> no experience = 0 points; < 2 years = 5 points; 2-5 years = 10 points; > 5 years = 12.5 points	12.5
3)	Experience in auditing of <u>official controls</u> in areas of food/ feed safety, animal health, animal welfare or plant health. <i>Scoring</i> no experience = 0 points; < 3 years = 5 points; 3-6 years = 10 points; > 6 years = 12.5 points	12.5
4)	Working experience within the functional areas of a National Audit System within a Competent Authority. <i>Scoring</i> no experience = 0 points; < 2 years = 5 points; 2-4 years = 10 points; > 4 years = 12.5 points	12.5
<b>Maximum total score</b>		<b>50</b>

## Selection criteria for regular participants for COURSE 2

<p><b>Inclusion/ Exclusion criteria</b> (participants who have previously completed the BTSF courses on Auditing of Official Controls should be assessed for eligibility for the training based on the criteria below). Only <b>eligible participants</b> should be further assessed against the requirements below.</p> <p>BTSF Audit of Official Controls Course A, B1, B2: <b>excluded</b> from Course 2</p> <p>BTSF Audit of Official Controls Course A &amp; B1: <b>eligible</b> for Course 2</p> <p>BTSF Audit of Official Controls Course A: <b>eligible</b> for Course 2</p>		Eligible/ Excluded
<p><b>Minimum requirements</b> (participants who do not meet the minimum requirements should not be proposed for the training and should not be evaluated according to the selection criteria listed below)</p>		
<p>Participant must have completed</p> <ul style="list-style-type: none"> <li>• <u>BTSF Course 1</u> on Auditing of Official Controls (from 2018 onwards) or</li> <li>• <u>BTSF Course B1</u> on Auditing of Official Controls (pre 2018)</li> </ul> <p>OR</p> <p>Working in functional areas of NAS with a minimum of 2 years of professional experience of setting up and implementation of National Audit System in a Competent Authority (covering areas of food/ feed safety, animal health or animal welfare).</p>		Yes/No
<p><b>Evaluation criteria for Course 2</b></p>		<b>Max. score</b>
1)	<p>Experience in the setting up of a NAS within a Competent Authority in areas of food/ feed safety, animal health or animal welfare, in particular areas such as risk based audit programming and review.</p> <p><i>Scoring</i> b) less than 3 years = 0 points; ≥ 3 years = 5 points; 5 - 10 years = 10 points; &gt; 10 years 12.5 = points</p>	12.5
2)	<p>Experience of implementation of NAS within a Competent Authority in areas of food/ feed safety, animal health or animal welfare, in particular areas such as compliance with planned arrangements and measuring the effectiveness of official controls.</p> <p><i>Scoring</i> no experience = 0 points; &lt; 2 years = 5 points; 2-5 years = 10 points; &gt; 5 years = 12.5 points</p>	12.5
3)	<p>Contribution towards drafting on national guidelines, NAS Audit group reference documents, national laws etc in areas of NAS.</p> <p><i>Scoring</i> no experience = 0 points; &lt; 2 years = 5 points; 2-4 years = 10 points; &gt; 4 years = 12.5 points</p>	12.5
<p><b>Maximum total score</b></p>		<b>37.5</b>

For both participant profiles it is expected that the Minimum Requirements be fully met with so as to allow for an even level of training and ensure that all participants may follow the topics with interest and with full understanding. As concerns the Evaluation Criteria, these should be used as a tool to rank participants according to priority (where higher scoring indicates higher priority) but there is no expected minimum scoring to be met with.

**Participants will be requested to commit themselves to disseminate the knowledge received via different dissemination methods**, i.e. informing colleagues about the information received at the training, distributing

(photocopying or sending via electronic way) the training materials among their colleagues, preparing informative articles in the professional national journals or preparing presentations based on the training materials for the staff of national Competent Authorities or other disseminating methods which could be appropriate to share the information received via the BTSF training. During the course participants will be provided with a training package to be used as supporting dissemination material.

#### Dissemination questionnaire

Between two to three months after the respective training session, participants will receive a standard questionnaire requesting information of dissemination activities performed by the participant after the workshop and details on differences in the approach adopted in day-to-day work after having undergone the training.

#### Self-assessment test

Furthermore, selected participants should be informed that the program will include an anonymous knowledge test to be carried out at the beginning and at the end of each training session in order to measure the impact of the training on the understanding of the taught subjects by participants.

Participants are expected to agree to carry out the above tests and to reply to the questionnaire.

### **Project Management**

The project is managed by OPERA Srl

Project Manager is Claudio BOMPARD

Training Coordinator for Course 1 is Michelle RIBLET

Training Coordinator for Course 2 is Alan REILLY

Separate notifications will be sent to NCPs for each course and will contain the names and contact details of the Event Manager and Assistant Event Manager as also logistical details on the event.

All official communication between NCPs and the project will be maintained through the functional e-mail [20179606internalauditing@btsftraining.com](mailto:20179606internalauditing@btsftraining.com) or phone to + 39 06 96042652.

Booking of flights and other logistical arrangements will be handled by OPERA staff. Contacts of relevant staff members involved will be supplied to the participants.

The project website is [www.btsftraining.com/btsf-internal-auditing](http://www.btsftraining.com/btsf-internal-auditing) and will be regularly updated with details of forthcoming courses.





Food and Veterinary Service  
Republic of Latvia