

Interpretation Guide for Audit Checklist Standard (ACS) of SGF International e.V.

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1 Introduction

The present document gives details for the Audit Checklist Standard (ACS) of SGF International e.V. (SGF) in its updated version of 2020. This checklist is used during SGF audits for processors and warehouses, which will be named as “site” in this paper.

Contrary to former SGF audit procedures the audit scope is principally the same every year and no more separated in sections spread over a three-years cycle. Therefore, the structure of the ACS has been modified and shortened. This results in a checklist which set more focus on authenticity aspects which is the most important key value of SGF. Beside this, most important points of a food safety management system and good manufacturing practice are controlled. The ACS does not compete with other extensive food safety management audit systems but limits to checks if the site has a robust fundament for food safety management. This is also done by an extensive traceability exercise as spot check for several food safety requirements.

Furthermore, some aspects are not checked in companies with a valid certification according GFSI guidelines (GFSI: Global Food Safety Initiative) like BRC, IFS, FSSC22000 or SQF. However, any observation made by the auditor can be reported to SGF in the section “Further observation” of the ACS and will be considered for the certification process.

2 Authenticity, one objective of ACS and SGF audits

Most international Food Safety Standards certify that companies take suitable measures to avoid the purchase of non-authentic raw material or semi-finished goods.

One of the most important unique values of SGF controls are physical-chemical analyses that SGF is carrying out on product samples taken during audits. Thus, products of the audited site itself are checked for authenticity. In addition, SGF auditors give attention if illegal production practices and hints for food fraud are detected during auditing. The traceability check assures transparency that is required for investigation in case of authenticity doubts.

3 Confidentiality and anti-trust rules

SGF auditors play an important role in the support of member companies with technical guidance to meet legal standards and to assure quality of their products. This is another added value of the Voluntary Control System. Therefore, during the audit or at any other moment, technical details how to approach corrective actions or to run any production process or quality management system can be discussed between the site and the auditor. However, this must be limited to general knowledge in the industry. The auditor is not allowed to transfer any specific knowledge from one site to another. In case of doubt if any knowledge is general or not, the more restrictive way to give detailed advises must be followed. Intellectual property must be respected in every case. No company - or site-specific detail of third parties should be mentioned. Furthermore, anti-trust rules of SGF must be strictly applied by all involved parties.

Information about third parties involved or potentially involved in illegal practices can be given directly to the SGF headquarters which assures the source protection for the provider of information. SGF will evaluate any information and start investigation and follow up actions where needed.

4 ACS application

The audit checklist is composed of 11 chapters:

1. General Information
2. Information about the Quality Management
3. Food Safety
4. Traceability
5. Purchasing
6. Fruit and Vegetable Acceptance
7. Washing Fruit and Vegetables
8. Fruit and Vegetables Sorting
9. Product Analysis
10. AIJN CoBC
11. Further comments

The task of the SGF auditor is to report the situation in a site to the SGF headquarters. The audit report is one of the elements used for the decision by SGF to grant or to refuse certification. In general, the audit report initiates a more complex certification process including analytical results. In this context, even an audit report stating important non-conformities could lead to successful certification because corrective action can improve the audit result. In contrary to other certification systems the number of non-conformities has no influence on the final certification if they are sufficiently corrected. This could be communicated to the company representative.

Evaluation should be non-biased and must not be influenced by promises or personal feelings towards disappointment of a site representative. Audits contribute to the continuous improvement of a site and are more efficient with a stringent and somehow formalistic way of assessing. Where needed respective evidence should be documented (e.g., document copies, photos).

The ACS is a compilation of questions for which the auditor selects evaluations from predefined options.

Option 1:

- Yes / No

or respectively

- SGF requirements are met completely. / SGF requirements are not met completely.

Option 2:

Different choices are possible:

- (a) SGF requirements are met completely.
- (b) SGF requirements are met but improvements are recommended.

- (c) SGF requirements are not met because fulfilled only to a small extent.
- (d) SGF requirements are not met due to critical deviations.
- (e) SGF requirements are not met at all.

For both options, the choice “not applicable” is possible for certain questions of the ACS.

The first two of the above-named evaluations in option 2 can be chosen only if the control outcome of the item is satisfying. Any choice should conform to the following way of decision:

At first, it must be clear what is the objective of any question and how the audited point contributes to the quality management of the site. Then, it is evaluated if the objective is met at 100% or less. Depending on the nature of the question 100% could correspond for example to:

- satisfaction for all expectable situations that could occur for the audited item or
- a full documentation with all necessary information to reach or
- a complete procedure covering of all necessary requirements or
- a whole visual clean picture of the audited item the day of the audit or
- etc.

5 Positive evaluations, (a) and (b):

(a) Only perfect fulfilment earns the first choice (*SGF requirements are met completely*). Over-fulfilment is **not** rewarded.

(b) For every situation where the auditor sees a gap or failure that could lower the food safety risk or the completeness of procedures and documentation with max 5% the second choice should be chosen (*SGF requirements are met but improvements are recommended*).

Because the determination of max. 5% deviation is in most cases a subjective decision, unequal treatment of SGF member companies could occur around the world. It is not realistic to suppose a perfect calibration between all auditors. However, SGF auditors can come close to good calibration if a coherent interpretation is applied by all. It is easier to calibrate at one extremity of a whole scale of possible subjective evaluation than somewhere in the middle of the scale.

SGF does not follow the logic that an auditor must find any non-conformity before leaving the site. But the auditor must have a critical eye and keep in mind that documented non-conformities are more helpful for the quality management of the member site. Also, frequent audit scores about 100% could question the reliability of SGF audits.

6 Negative evaluations, (c), (d) and (e):

(c) At maximum, the third choice must be applied if more than 5% failure to a requirement is estimated (*SGF requirements are not met because fulfilled only to a small extent*). In most private situation, this wording “only to a small extent” would not reflect a fulfilment of 94% or a little bit less, but in business environment and in safety questions such a deviation is important. Nobody would accept food with 5 % more risk of health issues or legal problems. Nobody would sign a receipt for goods if 5% of product are missing, what could be compared with a documentation in an audit report. To accept a 5% tolerance for a positive evaluation of any requirement is already a serious accommodation in the benefit of the site.

Failures with such a scoring are generally easy to correct through the site because the system exists and needs “only” some improvements.

(d) The fourth choice corresponds to situations where requirements are fulfilled with less than two thirds (67%) which is in-line with general approval principles at SGF (*SGF requirements are not met due to critical deviations*).

(e) The last choice is appropriate if nothing or nothing with the desired effect to obtain the questions objective could be stated (*SGF requirements are not met at all*).

In addition to these overall rules, the document “ACS_objectives_evidences.xlsx” gives further guidance for individual ACS questions. The objective of every question is described, and examples are given for possible evidence to be checked. However, every situation can ask an individual interpretation and adaption by the auditor because the document is a general guidance. In such cases deviation from the general line of evaluation should be described and explained in the audit report.