



## INTERNAL AUDIT

### WHAT IS AN INTERNAL AUDIT?

An internal audit is known as a First Party Audit, meaning an audit of the facility is conducted by the facility.

This is an independent and documented process for obtaining objective evidence to determine whether the audit criteria are satisfied.

### WHY IS IT IMPORTANT?

Internal audits allow a facility to determine if the processes, procedures and systems meet requirements. This includes meeting third-party standards, customer, regulatory and legislation requirements.

### HOW OFTEN SHOULD A COMPANY AUDIT ITS PROCESSES?

It depends on the facility's Food Safety Standard (i.e. SQF, BRCGS, Canada GAP, regulatory). Some standards require an audit of processes multiple times throughout the year; while others require an annual internal audit. Internal audits may also be known as pre-audits or self-assessments depending on the standard - know the standard and the requirements. All components of the Food Safety System (prerequisite programs and food safety plans) must be audited at least once per year.

### WHAT ARE THE BENEFITS?

Conducting internal audits can help identify potential issues and determine if the facility is complying with all requirements and correct the issues before an audit. This is also a continuous process for improvement.

### FORMAL INTERNAL AUDITS VS. INFORMAL

Formal internal audits involve carefully selected criteria, whereas informal internal audits are generally much smaller and performed without using the eight steps described below. Formal internal audits give all divisions the chance to participate throughout the year, therefore preparing them for their third-party audits. This process gives employees a chance to practice and build confidence.

### WHAT TO FOCUS ON WHEN CONDUCTING AN INTERNAL AUDIT

Key elements to include in the audit process are people, equipment, environment, resources, information and materials. Consider and review all inputs and outputs when conducting an internal audit.

## HOW TO START THE AUDIT PLANNING PROCESS

Consider the following key steps when planning an audit:

1. Audit Schedule: date, time and frequency of audit.
2. Audit Scope: areas, activities and processes that will be part of the audit.
3. Audit checklist: outlines the checks performed during the audit (i.e. interview questions, the processes to be observed and records to be reviewed), serves as a guide and documents the objective evidence (positive feedback and non-conformances).
4. Pre-audit notification: outlines the auditor(s), audit date and time, audit scope, personnel, documents and confirmation.
5. Opening meeting: includes opening meeting agenda, audit scope, how the audit is reported and the importance of the audit.
6. Obtaining objective evidence: take documented procedures and work instructions and compare them with the actual working practices and records.
  - Observe how the activities are completed
  - Interview relevant staff to determine how and why an activity is completed in a certain way
  - Document review of procedures and records to confirm whether the activity has been completed and recorded correctly
  - Analyze results

During an internal audit, it is important to follow the audit trail, which is evidence that may lead to other food safety or quality issues. If this is the case, it may be necessary to go outside of the scope of the audit based on these findings.

It may be helpful to use the vertical audit approach. The vertical audit approach refers to looking not only at the procedure but at all aspects of the process, from top to bottom (i.e. training, sanitation, maintenance activities and anything related to the process that is being audited).

## CATEGORIES OF NON-CONFORMITIES:

- Minor – less severe, product safety is not compromised, but there are issues to address
- Major – system fails to meet any requirement of the program; not enough supporting evidence, that could lead to an issue
- Critical – food safety is compromised, or there is an expected failure

## DEALING WITH NON-CONFORMITIES:

- Perform corrective action to correct the immediate issue
  - Root cause analysis (get to the root of the problem)
  - Develop a preventive action plan to address the root cause and to prevent a recurrence
7. Closing meeting: includes informing the auditee that the audit is complete, confirming the area covered by the audit, bringing up positive points identified during the audit, identifying the non-conformities, agreeing on corrective/preventive actions and agreeing on a timeline.
  8. Audit follow up may include one or more of the following: re-audit, auditee to provide documentary evidence (i.e. photos, revised documents, etc.) and/or review closing of non-conformity during next scheduled audit.

## SHOULD SENIOR MANAGEMENT BE MADE AWARE OF INTERNAL AUDIT RESULTS?

Management commitment is a fundamental requirement of most Food Safety Standards. Inform Senior Management of all internal audit results as it is their responsibility to ensure the program is being implemented and maintained; they provide the required resources. Document this in meeting minutes, or have Senior Management sign off on the internal audit form showing they have read and reviewed the audit results.

## FOR MORE INFORMATION

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