

CERTIFICATION REGULATION

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Preamble

The present Certification Regulation describes the general requirements for the implementation of Q CHECK's IFS Certification Scheme and is meant to serve as a guide for the organizations.

Organizations seeking certification against IFS Standard, shall always refer to the normative documents distributed by the IFS at <https://www.ifs-certification.com/index.php/en/standards> for information. The reference documents shall at least include the IFS_Food8 (Parts 1 to 3), the corresponding scope, all in their latest versions.

The present Certification Regulation does not in any way substitute the original normative Documents but is meant to assist organizations identify the key elements for achieving IFS Certification status.

IFS Standard

In 2003, the German retail federation - Handelseverband Deutschland (HDE) - and its French counterpart – Federation des Entreprises du Commerce et de la Distribution (FCD), drew up a common food safety and quality standard to enable the assessment of food suppliers. The assessment provided a uniform approach towards food suppliers. This was the first variant of the IFS Food Standard, designated to certify suppliers producing private label food products for retail.

IFS Management GmbH stands for International Featured Standards and is a company owned by FCD and HDE. It encompasses a package of global safety and quality standards and programs that provide transparency and comparability along the entire post-farm supply chain. IFS Standards are applicable to a variety of operations and activities in the food and non-food sector. All IFS Standards follow a risk-based approach, which gives users the flexibility to implement the requirements into their business based on the specific risks in regard to the products and processes.

The IFS Food Standard is recognized internationally by the Global Food Safety Initiative (GFSI). It is built upon general aspects of a food safety and quality management system. However, the main emphasis is to instill confidence in the products and processes, meaning that safety, quality, legality and compliance with specified customer requirements are ensured via an on-site evaluation and documentation review and inspection.

The aim of IFS Food Certification is to assess whether the processing activities of a manufacturer are able to produce products that are safe, legal and in compliance with customer specifications. That is why both product safety and quality are essential components of all IFS Standards. The IFS Assessment is product and process focused and ensures that the development of high-quality products is assured through correspondingly functioning processes.

IFS Standards are uniform global safety and quality standards that provide transparency and comparability along the entire post-farm supply chain. In this way, IFS strives to meet all the challenges of globalization, in addition to the constantly growing significance of the private labels the retailers are responsible for. An IFS certification enables the reduction of costs of long repetitive audits and additionally supports company management by means of uniform reports and a modern, user-friendly database.

The IFS Food Standard is applicable to food product manufacturers and can only be used for food processing companies and/or companies that pack loose food products.

Content of the IFS Food Standard

The content of the IFS Food Standard is laid out as follows:

Part 1 – IFS Food Certification protocol

Part 2 – IFS Food Audit Checklist - List of IFS Food Audit Requirements

Part 3 – Requirements for accreditation bodies, certification bodies and auditors. IFS Accreditation and Certification Process

Part 4 – Reporting, the IFS software and IFS Database.

The IFS Food Standard is linked to the IFS Food Doctrine. The Doctrine provides additional rules and clarifications on the interpretation of some IFS Food requirements. Both documents are normative and shall be implemented following the defined dates, after the documents have been officially published.

Q CHECK Inspection and Certification Organization

Q-CHECK is an independent Accredited Certification and Inspection Body providing assessment, auditing and inspection services for system and products against specific International and European standards, schemes and protocols.

Q-CHECK currently holds the following accreditations:

Accredited against ISO17021:

- ISO 9001:2015 Quality Management Systems
- ISO 22000: 2018 Food Safety Management Systems
- FSSC 22000 Food Safety Scheme
- ISO 14001:2015 Environmental Management Systems
- ISO 45001:2018 Occupational Health & Safety Management Systems

Accredited against ISO 17065:

- Organic Product Certification EU (Regulations 848/2018)
- Private Organic Product Certification Scheme equivalent to EU (Regulation 1235/2008)
- GLOBALG.A.P. IFA

Q-CHECK is the holder of Accreditation Certificates No. 725 and No. 827, accredited by the National Accreditation Body of Greece, E.SY.D. Detailed information can be accessed at E.SY.D website <http://www.esyd.gr/portal/p/esyd/en/catalogues.jsp> , and No. MSCB-242, accredited by the International Accreditation Service, Inc. Detailed information can be accessed at IAS website <http://www.iasonline.org>.

The IFS Standard (Version 8)

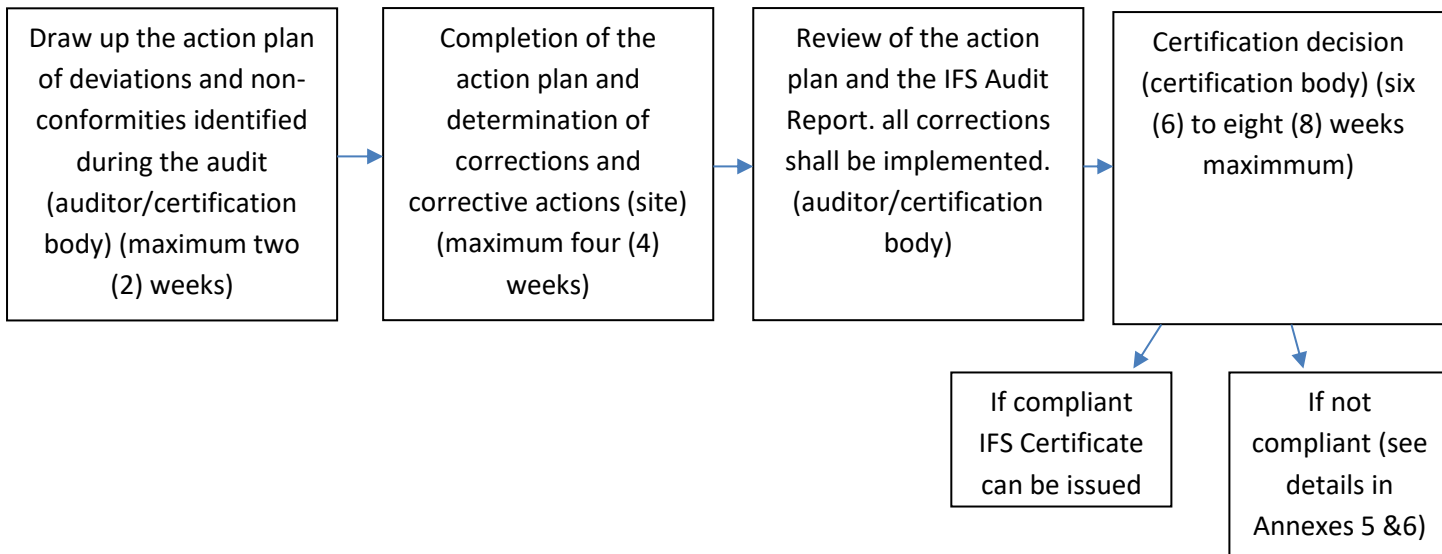
The IFS Food Certification process

Before starting the certification process, the company shall read the current versions of the two (2) normative documents: the IFS Food Standard and the IFS Food Doctrine.

The companies shall prepare well in advance for the IFS Food Certification Process, which comprises of the different steps that are displayed in Annex 2:

Company decides to go for an IFS Certification

1. Reading of the relevant IFS Standard/ Self-assessment to determine current status.
2. The company selects an IFS approved certification Body.
3. Company and certification body define the audit scope.
4. The certification body defines the audit duration and the audit date.
5. Realization of the IFS audit.
6. Schedule of the audit day(s).
Opening meeting -----On-site evaluation and documentation and record review and inspection----- closing meeting
7. Deadlines for issuing the IFS certificate and certification decision.



The IFS Audit is the core part of the certification process, as the production site and its production processes will be challenged according to all specified requirements laid down in IFS Food Audit Checklist, in order to assess compliance with the products and production processes.

As an IFS certification is a product and process certification. Therefore, the main part of this certification process consists of the IFS Audit. The auditor challenges the audited companies on the audit checklist to determine the level of compliance of processes and products. An audit is always focused on the following fundamental elements:

A) Product and process approach (PPA)

The product and process approach (PPA) implies the assessment of compliance with customer related specification(s) as well as the legal compliance of the products, depending on the countries of production and

destination. To ensure the PPA, IFS Food Certifications are always specific to one production site. In addition, all products and processes of the relevant production site shall be included in the scope of the IFS Food Audit. During the IFS Food Audit, the auditor shall collect objective evidence to evaluate the compliance with the IFS Food Audit Requirements (see IFS Food Audit Checklist).

One of the key elements for conducting the IFS Food Audit and to ensure high uniformity of the PPA implementation is to follow an audit trail. This audit trail 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.

Note: IFS has published guidelines (e.g. IFS Auditor Guideline, IFS Good Audit Practices (GAP) Guideline), which provide further information on topics to be checked and/or requested by the auditor from the audited production site during the IFS Food 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.

To master the IFS Audit trail, the auditors shall evaluate the production site's compliance in depth. Further explanations and examples are provided in the e-learning "IFS Product and Process Approach".

Note: This chart shows main steps of an announced IFS Audit. Steps 2 to 5 can be performed alternately. Percentages are given as a guidance.

B) IFS Auditor qualification

The IFS Auditor's specific expertise forms the crucial basis for the Audit of the production site. Therefore, IFS Auditors are approved for specific product and technology scope(s) to guarantee a high degree of quality and reproducibility of the Audit findings.

C) Annual certification cycle

The production site will go through a full IFS Food Certification process including a comprehensive IFS Food Audit every year. This includes the assessment of the full IFS Food Audit checklist. If applicable, the implementation of the action plan from the last IFS Audit is also to be verified.

D) Certification by certification bodies accredited to the ISO / IEC 17065:2012 norm and contracted with IFS Management GmbH

Reliability of the certification is guaranteed through accredited, internationally recognized, independent, third-party certification bodies. Additionally, the certification bodies shall have signed a contract with IFS Management GmbH and shall comply to the specific rules.

E) Surveillance and harmonized rules by the IFS Standard owner

As part of the Quality Assurance activities, IFS has implemented procedures to monitor the performance of IFS approved certification bodies, IFS Auditors and IFS certified companies, the IFS Integrity Program, which ensures the quality and the integrity of the implementation of IFS Standards. The different measures are undertaken following a risk-based approach as well as the management of complaints which have been raised by stakeholders. The audited site shall be informed by its certification body about the procedures and rules of the IFS Integrity Program.

Application process

Any COMPANY seeking IFS Standard Certification shall first read the current versions of the two (2) normative documents: the IFS Food Standard and the IFS Food Doctrine.

In order to prepare for the initial audit, the production site may perform a voluntary pre-audit to evaluate its current status and level. The pre-audit cannot be uploaded in the IFS Database and a different auditor shall perform the pre-audit to the one who performs the subsequent IFS Audit.

Any production site starting with new operations 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.

In order to undertake an IFS Food Audit, the company shall appoint an IFS approved certification body, accredited to the ISO / IEC 17065:2012 norm for the IFS Food Standard. The list of all IFS international certification bodies that have a valid contract with IFS Management GmbH is available by country on the IFS Website (www.ifs-certification.com). A contract shall exist between the company and the certification body for the certification audit and shall include the following topics:

a) Certification process information

It shall include, at a minimum:

- Audit scope agreed between both parties
 - before the audit takes place.
 - It shall include the 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)
- Audit duration.
- Information about the report and certificate details.
- Reference to the IFS Integrity Program.
- Mention that information about the company and its employees is stored in the IFS Database in line with the General Data Protection Regulation.

b) Communication with the certification body concerning the detailed activities of the production site.

The certification body shall ensure that the IFS Auditor is qualified for the product and technology scopes of the audit, as well as the currently applicable version of the IFS Standard. To assist the IFS Food Auditor in preparing for the audit, the company shall clearly inform the certification body of the following topics:

- All products on-site and related processes covered by the scope of the IFS Food Assessment, including decentralized structures.
- Cases where parts of the production activities or products are outsourced to a third-party on behalf of the IFS Food certified production site.
- Overview of the exported products, including the different destination countries where the products are sold to.
- Under exceptional circumstances, any request for exclusion of some product groups. This will be carefully verified by the certification body in order to review if the exclusion is possible.
- History of certification status of IFS or any other GFSI recognized standards, for example type of certification / scope, date of the last certification audit (even if performed by another certification body), year of the last unannounced audit, if a certificate has been suspended in the past, etc.

If the IFS Food Audit is performed together with (an) other standard(s)/norm(s), all IFS Requirements shall be fulfilled (e.g. audit time schedule, audit duration, auditor competences, etc.).

c) Notifications to the certification body

During the certification cycle, the senior management of the production site shall ensure that Q-check is informed in due time about any changes that may affect the company's ability to conform to the certification requirements (e.g., recall, alert on products, changes in organization and management, important modifications on the products and / or the production methods, changes in contact address and production sites, new address of the production site, etc.). The details shall be defined and agreed between both parties. As required in the IFS Food Audit Checklist, requirement 1.2.6: some specific situations some specific situations require a notification to the certification body within three (3) working days.

After receiving such information from the sites (limited to the three (3) specific situations, mentioned in the requirement 1.2.6 of the IFS Food Audit Checklist), 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.

d) Language of the IFS Food Assessment

The IFS Food Audit shall be carried out in the working language of the production site. If there is a need for translation, the certification body shall provide a qualified interpreter not affiliated with the company.

Application and Certification Scope

IFS Food can only be applied when a product is "processed" or where there is a hazard of product contamination coming from primary packaging.

The audit scope shall be agreed between both parties before the audit takes place.

It shall include the 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).

More information on the scope determination between IFS Food and other IFS Standards can be found in Annex 1 of IFS standard.

Certification is always site-specific (one legal entity, one address, one certificate), in relation to the actual processing activities of the site. Decentralised structures belonging to the same production site shall be audited and included in the audit scope to be able to gain a complete view of the processes.

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.

All applicable scopes shall be mentioned on the IFS Food Certificate and Report.

IFS Food Product Scopes	
1.	Red and white meat, poultry and meat products
2.	Fish and fish products
3.	Egg and egg products
4.	Dairy products
5.	Fruit and vegetables
6.	Grain products, cereals, industrial bakery and pastry, confectionary, snacks
7.	Combined products
8.	Beverages
9.	Oils and fats
10.	Dry goods, other ingredients and supplements
11.	Pet food

And technological scopes

IFS Tech scope	IFS Processing step – Including processing/treatment / manipulation/ storing
A	Sterilization
B	Thermal pasteurization, UHT/aseptic filling, hot filling. Other pasteurization techniques e.g. high pressure pasteurization, microwave
C	Irradiation of food / preserving: salting, marinating, sugaring, acidifying/poeking, curing, smoking, fermenting, etc.
D	Evaporation / dehydration, vacuum filtration, freeze drying, microfiltration (less than 10µ mesh size) / freezing (at least -18o C/ 0o F) including storage quick freezing, cooling, chilling processes and respective cool storing / antimicrobial dipping/ spraying, fumigation
E	Packing MAP, packing under vacuum/ processes to prevent product contamination, by means of high hygiene control and specific infrastructure during handling, treatment and/or processing e.g. clean room technology/ specific separation techniques e.g. filtration like reverse osmoses, use of active charcoal.
F	Cooking, baking, brewing, fermentation, drying, frying, roasting, extrusion, churning / Coating, breading, battering, cutting, slicing, dicing, dismembering, mixing/blending, stuffing, slaughtering, sorting, manipulation, packaging, storing under controlled conditions, except temperature, labelling / distillation, purification, steaming, damping, hydrogenating, milling

- The guidance on the allocation of the IFS Food Product Scopes and Processing Steps on the IFS website.

Example: for a production site producing ice cream, as a basis, the audit scope shall make reference to product scope 4 (dairy) and technology scopes B (pasteurisation), D (freezing/cooling) and F (mixing/packing). Depending on the detailed process(es) of the production site, further technology scopes may be added or deleted.

The audit scope shall be described in detail in the audit report and on the certificate. It shall be clear, unambiguous, and shall fulfil the following rules:

- The different types of products shall be described in sufficient details:
Example of correct description: production of “fermented sausage, brewed sausage, cooked and smoked sausage, cooked and raw cured ham”.
Example of incorrect description: production of “meat products”. ,
- The type of packaging materials shall be described (e.g., “packed in foil (vacuum or modified atmosphere), plastic bag”).
- The most characteristic processes that differentiates the product from others and that are not self-explanatory need to be clearly mentioned, e.g.:
 - Production, cutting, drying, frying and packing of potato chips in tubular bags
 - Production, cutting, milling, baking and packing of potato chips in tubular bags
 - Production of raw cheese in portions packed in carton boxes
 - Production of pasteurised cheese in portions packed in carton boxes.

The following elements shall not be mentioned in the scope:

- 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, 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”.

Example:

- “The geographical indication scheme for “Feta” is an extrinsic quality of the product but its assessment is not covered in the scope of the IFS Food Certification.”

Information on further claims can only be provided in the report.

- 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 be mentioned in the contract, and it shall also be reviewed and confirmed by the auditor during the opening meeting of the IFS Food Audit.

Outsourced processes and IFS Food Audit scope

a) 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 packaging and labelling) that is carried out off-site by a third-party on behalf of the IFS Food certified production site. This also includes processes which are partly outsourced by 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), 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 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 standard certification can also be accepted.
- On the certificate of the audited production 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."

b) Fully outsourced products and traded products

A fully outsourced product is a product manufactured, packaged and labelled under the own company brand or customer brand by a different company than the assessed one.

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

Fully outsourced products and traded products are by nature, not covered by the IFS Food Certification.

It is recommended that these activities are certified to IFS Broker or any equivalent GFSI recognized food safety certification standard based on the ISO / IEC 17065:2012 norm (e.g., a combined IFS Food / IFS Broker Audit can be performed).

Regardless whether these activities are certified or not, the following sentence shall be added to the certificate and in the company profile section of the audit report: "The company has own broker activities which are/are not IFS Broker/other GFSI recognised standard certified".

Realization of the IFS Food Audit in the case of different types of production sites

The IFS Audit is production site specific: one production site is subject to one Assessment and one certificate.

IFS has defined the following four (4) types of production sites:

- 1) Single production site
- 2) Multi-location production sites
- 3) Multi-legal entity production site
- 4) Production site with decentralized structure(s).

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 decentralized structure(s). Such site shall have one audit one COID 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

When the head office / central management and additional processing activities, the site shall be audited and subjected to an own IFS Food Certificate and Assessment report.

If the head office / central management does not have processing activities but is assessed, it cannot be subjected to its own IFS Food Certificate and Audit report.

When the head office / central management does not have processing activities, it cannot be subject to an 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 certification body, before the audit takes place:

- 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. For example, a representative from the head office / central management can attend the audit of the production sites, head office / central management documents are available on-site, etc.
- 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 locations, with-out any head office / central management, each production site shall have one Audit, one COID, one report and one certificate.

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

3) Multi-legal entity production site:

- a) If a production site has multiple legal entities at one physical location with the same scope the following rules apply:

- one Audit shall be performed
 - the certificate and report shall be duplicated for each legal entity
 - each legal entity shall have its own COID.
- b) If a production site has multiple legal entities at one physical location, but with different scopes, the following rules apply:
- each legal entity shall have its own COID, report and certificate.
 - the audit duration shall be calculated separately for each COID. A head office / central management audit can be appointed, which may allow a reduction of audit duration by maximum 0,5 days (as per multi-location approach).

In both cases, if a contractual relationship between the legal entities exists, the COIDs of each legal entity shall be linked in the IFS Database. If the certificate of one legal entity is suspended/withdrawn, the certificates of all legal entities shall also be suspended/withdrawn, unless the certification body can demonstrate that the other legal entities are not affected.

4) Production site with decentralized structure(s):

A decentralized 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 audited and included in the audit scope. Scope and full details shall be documented in the audit overview of the audit report.

Type of IFS Food Audits

Different types of Audits shall be conducted, depending on the certification status and cycle of the production site.

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 Split Audit Protocol" shall be used, and sufficient justification shall be given in the IFS Audit Report. More information can be found in the IFS Split Audit Protocol.

Initial audit

Audit description:

There are two (2) types of initial audits:

a) “First” initial 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.

b) “New” initial audit

The new initial audit is the 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.

In this case, the following applies:

- 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.

Note: If an initial IFS Food Audit is failed, the IFS Food Audit Report shall be uploaded in the IFS Database and this audit cannot be considered as a pre-audit.

For “first” initial audits and/or “new” initial audits performed according to a new version of the standard, all rules and requirements of the applicable version of the standard apply and shall be implemented and validated (e.g., through internal audits, senior management review, etc.) before the audit takes place. This also includes the requirements where an annual review is requested.

Audit options:

An initial audit can be performed announced or unannounced.

Recertification Assessment

Audit description:

To maintain certification, the production site shall get recertified every year. Therefore, the recertification audit is a full audit of a production site, during which all the requirements of the IFS Food Audit Checklist shall be audited by the auditor and lead to a renewal of the existing IFS Food Certification.

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. 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.

The auditor shall review the action plan from the previous IFS Food Audit to check the implementation and effectiveness of corrections and corrective actions. If the production site changes certification body, the production site shall update this information in the IFS Database and inform their new certification body so that the auditor can check the action plan from the previous audit.

If deviations are still present in the actual recertification audit, or if the scorings were lowered, the auditor shall assess the situation in accordance with chapter 5.11 of the IFS Food Audit Checklist.

The link between two (2) consecutive audits ensures a continuous improvement process.

Audit options:

A recertification audit can be performed announced or unannounced.

Follow-up Audit

Audit description:

A follow-up Audit is required in a specific situation where the result of the initial or recertification audit did not allow a certificate to be issued due to one Major non-conformity and a total scoring $\geq 75\%$.

The follow-up Audit is focused on the implementation of actions taken to solve the Major non-conformity and shall comply with the following rules:

- It shall be performed on-site.
- It shall generally be performed by the same auditor who performed the main (initial or recertification) audit.
- It shall be performed no earlier than six (6) weeks, and no later than six (6) months, after the main audit. If this deadline is not fulfilled or if the production site decides not to perform a follow-up audit, a new initial audit shall be performed.

Audit outcomes:

- If the follow-up audit is successful:
 - the positive outcome of the follow-up audit shall be provided in the audit report.
 - the updated report shall be uploaded in the IFS Database.
 - the certificate shall be issued at foundation level only, even if the final total score is $\geq 95\%$.
 - the certificate validity remains in the certification cycle, as described in chapter 4.3, Part 1.

- If the follow-up audit is failed:
 - the report of the failed follow-up audit shall be uploaded to the IFS Database.
 - a new initial audit shall be performed and scheduled no earlier than six (6) weeks after the follow-up audit.

The upload of a follow-up audit report is free of charge.

Audit options:

A follow-up audit can only be performed announced.

Extension Assessment

Audit description:

An extension audit is an additional audit to extend the current certification scope. This type of audit shall always be performed on-site. Furthermore, it shall be performed during the validity period of the existing certificate, in the following situations:

- 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.

Audit outcomes:

The conditions to pass the extension audit are the same as for initial or recertification audits, but they will only be focused on specific requirements that have been audited. The original audit score on the IFS Certificate shall not be changed, however the certificate shall be withdrawn when the extension audit is failed.

The following two (2) outcomes are possible for an extension audit:

- The extension audit is successful and the following shall be applied:
 - the certificate shall be updated with the new scope

- the certificate shall keep the same expiry date as the certificate of the main audit
 - the updated certificate and extension audit report shall be uploaded in the IFS Database.
- The extension audit is failed in the following situations:
 - In the event of one or more non-conformity(ies)
 - When the extension audit is failed the following consequences shall be enforced:
 - • the full audit (including the main audit) is failed and
 - • the current certificate shall be withdrawn.

The extension audit report shall be provided as an annex to the current audit report. The upload of an extension audit report is free of charge.

IFS provides the following example of a production site processing two kinds of products (A and B) at different periods of the year:

- The main audit is focussed on the processing activities of product A and on the documentation related to the processing of products A and B.
- After this audit, the certificate and the report shall specify: “Production of product A — production of product B will be checked during an extension audit” and an extension audit shall be performed later to verify the processing activities of product B on-site.
- After the extension audit, the certificate shall be updated specifying “Production of products A and B [...]”.
- Same annual procedure as above will apply each year.

Audit options:

An extension audit can only be performed announced.

IFS Food Announced and Unannounced Audit Options

Before scheduling and performing the IFS Food Audit, the certification Body shall decide and inform the production whether the Audit is conducted on an announced or unannounced basis, ensuring that at least once every third IFS Food Audit is performed unannounced, starting 1st January 2021 (regardless of the IFS Food Standard Version).

Certification bodies shall contact their customers in advance to set a date for an announced audit or to register them for an unannounced audit.

Announced Audit option

The announced Audit is conducted at a time and date agreed between the production site and the selected certification body and shall be performed on consecutive days. An unannounced recertification Audit shall be

scheduled at earliest eight (8) weeks before the assessment due date and at latest two (2) weeks after the Audit due date (anniversary date of the initial Audit).

Unannounced Audit option

The unannounced Audit shall be performed within a time window of [– 16 weeks before Audit due date; + two (2) weeks after Audit due date] and shall take place without prior notification of the date to the production site, to ensure the unannounced character of the Audit.

All IFS Checklist Requirements shall be implemented before the audit time window starts.

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.

An unannounced audit shall be performed at least once every third IFS Food Audit, starting 1st January 2021.

A failed announced audit, does not count towards the “at least every third audit unannounced rule”. It is up to the certification body to decide together with the production site if the next audit should be unannounced due to customer requirements or if it can be announced. 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 certification body shall:

- decide in which year the first mandatory unannounced audit will be performed and inform the production site at least six (6) months before the audit due date.
- ensure that this frequency is fulfilled, even if the production site (COID) changes its certification body.

Apart from this minimum mandatory frequency, unannounced audits may be performed more frequently based on the production site’s decision.

Note: In case of different IFS Standards, the unannounced certification frequency counts separately.

The site is responsible to inform the certification body about the following information at latest four (4) weeks before the start of the audit time window (to allow the certification body to register it in the IFS Database):

- 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.

If a production site denies the auditor access (apart from “force majeure”), the currently valid IFS Certificate shall be withdrawn by the certification body within a maximum of two (2) working days of the audit date. All

stakeholders with access to the IFS Database and with the respective production site in their favourites' list will receive an e-mail notification from the IFS Database, informing them that the current certificate has been withdrawn. This information will be visible in the production site's history in the IFS Database. The production site will be invoiced by the certification body for the total cost of the audit.

The registration of unannounced audits for multi-location production sites with a head office / central management shall comply with the following rules:

- The head office / central management shall either undergo an announced or unannounced audit.
- The audit of the head office / central management 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(s).
- When the head office / central management undergoes an announced audit: the announced audit of the head office / central management and unannounced audit of the production site shall not be performed on consecutive days (e.g. if the head office / central management is located within one of the production sites, there shall be two (2) different audits: an announced one for the centrally organised processes and an unannounced one for the production site).
 - 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 for centrally organised processes and for the production site. This audit shall start with the production processes).

The overview of the audit types and options is given in the below chart (chart 2).

Chart 2: Audit types and options

		Execution mode of the IFS Audit						
		IFS Full On-site Audit			IFS Split Audit			
		IFS Audit Options						
Audit type	Explanation	Announced	Unannounced	Announced	Unannounced	Announced	Unannounced	
At least every third (3) audit shall be performed unannounced	Initial audit	First Initial: Audit of a production site that has no previous IFS Certification history.	☑	☑	☑ (not recommended)	☑ (not recommended)		
		New Initial: Audit that is performed after interruption of cycle or after a failed audit.	☑	☑	☑	☑		
	Recertification audit	Audit to renew the existing certificate after re-evaluating all requirements.	☑	☑	☑	☑		
	Follow-up audit	Audit to be conducted when one Major non-conformity was scored during the main audit and the total score is $\geq 75\%$.	☑	☒	☒	☒		
	Extension audit	Audit to extend the current certification scope resulting from the initial/ recertification audit.	☑	☒	☒	☒		

Planning an IFS Food Audit

- For an announced Audit, the first Audit Day shall be entered by the certification body into the IFS Database via the diary function at least two (2) weeks (14 calendar days) before the first day of the Audit.
- For an unannounced Audit, the certification body decides about the year when an unannounced audit will take place and the site shall provide the needed information for the registration to the unannounced option at latest four (4) weeks before the start of the audit time window. All audit days shall be within the unannounced audit time window to ensure the status of unannounced audit.

Drawing up an Audit time schedule

Q-check shall provide the production site with the Audit time schedule, which shall:

- Include appropriate details on the audit scope
- Include audit duration
- Be sufficiently flexible to respond to any unexpected event which may arise during the on-site evaluation part of the audit

- Take the review of the audit report and action plan from the previous audit into consideration
- Specify the production site's products or product ranges that shall be audited
- In case of audit team: indicate which auditor performs which part of the audit. Information about the audit date and time for each auditor shall be provided in the IFS Database.
- In case of IFS Split Audit: indicate the dates and time ICT will be used to evaluate the checklist requirements.
- If the IFS Food Audit is performed together with another standard/norm: indicate when and which part of each standard/norm has been audited.

For an announced audit, the time schedule shall be sent to the site before the audit, to ensure the availability of responsible persons on the day of the audit.

For an unannounced audit, it shall be shared during the opening meeting. It might also be modified or adapted due to the availability of the participants to be audited and the current processing times.

IFS Food Audit realization

The realization of the IFS Food Audit shall always take into account the following elements into account:

- The Audit shall take place at a time when the products included in the Audit scope are being processed (in order to audit all the processing steps).
- The production lines shall be operational during the IFS audit.

If some production lines are not operating during the IFS Audit, and the products and/or technology scopes and/or HACCP plan (especially the CCP's) 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.

Audit duration

Minimum audit duration provided by the IFS Calculation Tool:

IFS has implemented a mandatory tool, which is available on the IFS Website, to calculate the minimum Audit duration to be spent on the production site, based on the following criteria:

- total number of employees (maximum total number of people on-site, including part time workers, shift workers, temporary staff, administrative people, etc.), considering the maximum total number of employees possible over a year,
- number of product scopes,
- number of processing steps .

To facilitate the selection of the right product scopes and processing steps, IFS has published a guidance on the allocation of IFS Food Product Scopes and Processing Steps that is frequently reviewed and updated when necessary. This document is available on the IFS website.

Note about product scope 7:

- To calculate the audit duration, the additional product scopes for processing the raw materials for product scope 7 shall be selected.
- To determine auditor competences and define the audit scope on the IFS Certificate, these additional product scopes shall not be selected.

The minimum audit duration, as provided by the calculation tool, will always be two (2) days (16 hours). One audit day is equivalent to eight (8) hours (without lunch break) and shall never exceed ten (10) hours.

Factors that may extend audit duration:

The determination of the final audit duration is the responsibility of the certification body and the defined duration may be higher than the calculated minimum duration.

Typical factors which may lead to an increase of the minimum calculated duration are the following:

- initial audit: the auditor may require additional time, for example, for opening and closing meetings
- number of production lines, e.g., for a longer HACCP review
- complexity of the production processes
- size and age of the site
- communication issues, e.g., language, ICT (in case of IFS Split Audit)
- quality of production site preparation, e.g., documentation, HACCP plan
- number of deviations/non-conformities from the previous audit
- issues during the audit that require further investigation
- additional storage facilities, locations.

For an audit team, a minimum of two (2) hours shall be added to the calculated audit duration. This additional time shall be allocated to the team and not to an individual auditor for common tasks (e.g. opening and closing meetings, discussion about audit findings, etc.).

Factors that may reduce audit duration:

In specific situations, and only in one of the following limited cases, the certification body may decide to reduce the minimum calculated audit duration by 0,5 days:

- IFS Combined Audits: e.g. IFS Food/IFS Logistics, IFS Food/IFS Broker, under the condition that some parts are commonly audited for both standards.
- Multi-location companies, if some requirements have already been audited at the head office/ central management site.
- Multi-legal entity production site: if the legal entities have different scopes at one physical location and a head office / central management has been appointed.

- For sites with labour-intensive simple repetitive processes, based on a risk assessment. Few processes, few employees and/or small acreage is not considered under this justification.
- For the main audit of a site where an extension audit shall be performed every year, due to seasonal products/processes.
- For sites where, it was not possible to audit all processes during an unannounced audit and therefore an extension audit shall be performed later.

In specific situations, and only in one of the following limited cases, the certification body may decide to reduce the minimum calculated audit duration by 0.75 days:

- For a site with product scope 5 (fruit and vegetable), performing simple handling and no activity that significantly transforms the product from its original harvested form (according to GFSI scope BIII).
- For a site with product scopes 3, 6, 8, 9, 10 and/or 11, that has simple processes limited to:
 - sorting/grading
 - bottling
 - simple packing (e.g., no MAP or vacuum)
 - only for product scope 10: mixing/blending.

The certification body/auditor shall justify the decision for a reduction in the IFS Audit Report.

The only acceptable reduction reasons are those defined in the IFS Food Standard. A combination of different reasons for reduction, including in the case of a combined IFS Audit, is not possible.

The IFS Integrity Program will regularly review the justifications for audit time reduction, to ensure they are relevant and aligned with the above rules.

Note: If the IFS Food Audit is combined and/or integrated with (an) other standard(s)/norm(s), the certification body shall ensure that all requirements for IFS Food Audit duration are fulfilled and that the overall duration is higher than the IFS Food Audit duration.

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) in order to allow the auditor to comprehensively audit the products and the processes. This can be decreased to 1/3 if a site has simple processes (as mentioned above) and the total audit duration after reduction, is a minimum of 1,25 days.

In addition to the calculated audit duration, following time shall be added, at a minimum:

- two (2) hours for audit preparation
- 0,75 days (six (6) hours) for audit report writing.

Assessment performance

The Audit shall be scheduled based on the following steps:

- Opening meeting. The opening meeting and the evaluation of the existing food safety and quality management system shall be kept short, to allow the auditor to start the on-site evaluation as soon as possible (typically 30 minutes after entering the site).
- Evaluation of existing food safety and quality management system, to be achieved by checking documentation (HACCP plans, quality management documentation, etc.)
- 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.
- Documentation, 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.
- Final conclusions drawn from the Audit
- Closing meeting: at the end of the audit, the auditor (or lead auditor for an audit team) shall present all findings and discuss all deviations and non-conformities (Major and/or D evaluation of a KO requirement) which have been identified during the audit.

The production site shall assist and cooperate with the auditor during the Audit. As part of the Audit, personnel from different levels of management and operative levels shall be interviewed. The most senior manager on the date of the Audit shall be present at the opening and closing meetings so that any deviations and non-conformities can be discussed.

Note: During the audit, the IFS Auditor shall make detailed notes regarding all evaluations against the IFS Food Standard which will be used as the basis for the audit report.

IFS requires certification bodies / auditors to provide a mandatory document which reflects and confirms the actual presence of the auditor(s) and audited production site representative(s) during the Audit. This document shall:

- state the start and end time of each audit date.
- be signed by a representative of the company, auditor(s) and if applicable from trainee(s), auditor under observation, witness auditor or any other observer present, latest on the last day of the audit.

This document shall be part of the Audit documentation and shall be available upon request at the office of the certification body.

IFS Scoring System

In order to determine whether compliance with an IFS Food requirement has been met, the auditor shall evaluate all requirements classified either as regular or as KO requirements in the IFS Food Audit Checklist.

The IFS scoring system covers a scoring range based on the level of compliance of the requirement, from full compliance to a deviation and / or non-conformity. When evaluating each requirement, the auditor shall evaluate if the requirement is met.

In doing so, the auditor shall also evaluate the effectiveness of the measures that a company has taken to implement a requirement. If the measures taken are not effective in the sense that they result in a negative impact on food safety, in a breach of the legal requirements of the production and/or destination countries, or in a breach of customer agreements, the auditor shall evaluate this as a deviation or non-conformity.

In the IFS Food Standard, there are six (6) scoring possibilities and the option of non-applicability. Points are awarded for each requirement according to the following chart (chart 3):

Chart 3: IFS Scoring system

Result	Explanation	Points
A	Full compliance	20 points
B (deviation)	Almost full compliance	15 points
C (deviation)	Part of the requirement is not implemented	5 points
D (deviation)	The requirement is not implemented	-20 points
Major (non-conformity)	<p>A Major non-conformity can be issued to any regular requirement (which is not defined as a KO requirement). Reasons for Major rating are:</p> <ul style="list-style-type: none"> • There is a substantial failure to meet the requirements of the standard, which includes but is not limited to food safety and / or the legal requirements of the production and / or destination countries. • A process is out of control which might have an impact on food safety. 	Major non-conformity will subtract 15 % of the possible total amount; the certificate cannot be issued.
KO requirement scored with a D (non-conformity)	The requirement is not implemented.	KO non-conformity will subtract 50 % of the possible total amount; the certificate cannot be issued.
N/A Not applicable	<p>The requirement is not applicable. N/A can apply to any requirement, except for KO requirements numbers 1, 3 and 5 to 10. The auditor shall provide an explanation in the report.</p>	Not included in the calculation of the total score.

KO requirements

There are specific requirements in the IFS Food Standard which are named KO requirements. These requirements are essential and address key topics to be implemented by the production site to reach compliance.

In the IFS Food Standard, the following ten (10) requirements are defined as KO requirements:

- 1) 1.2.1 Governance and commitment
- 2) 2.3.9.1 Monitoring system of each CP

- 3) 3.2.2 Personal hygiene
- 4) 4.1.3 Customer Agreement
- 5) 4.2.1.3 Raw materials specification
- 6) 4.12.1 Foreign material risk mitigation
- 7) 4.18.1 Traceability
- 8) 5.1.1 Internal audits
- 9) 5.9.1 Procedures of recalls, withdrawals and incidents
- 10) 5.11.3 Corrective actions

Scoring of KO requirements is explained in the following chart (chart 4).

Chart 4: Scoring of a KO requirement

Result	Explanation	Points
A	Full compliance	20 points
KO (deviation) B	Small part of the requirement is not implemented, with no impact on food safety, legality, and customer requirements.	0 points
C(deviation)		"C" scoring is not possible
D (=KO non-conformity)	The requirement is not implemented.	KO non-conformity will subtract 50 % of the possible total amount, the certificate cannot be issued.

If the auditor raises one or several Major and/or KO non-conformity(ies), certification cannot be granted and, if this is a recertification audit, the current IFS Certificate shall be withdrawn, under the following rules:

- It shall be withdrawn in the IFS Database by the certification body as soon as possible, and at latest two (2) working days after the last audit day.
- In the IFS Database, the certification body shall provide explanations in English about the reasons for withdrawing the current certificate, including the requirement number of the non-conformity(ies). These explanations shall provide the same details as those described in the action plan.

Note: All IFS Database users with the respective production site in their favourites' list will receive an e-mail notification (with explanations about the identified non-conformity/ies) from the IFS Database, informing them that the current certificate has been withdrawn.

If there is a significant number of requirements which are deemed as not applicable, using a total number of points for the audit may be misleading. Therefore, the IFS Scoring System is based on a percentage of the total available score that is used to decide the certification status of the production site, i.e., certification in foundation or higher level.

The total score is calculated as follows:

Total number of points = (total number of IFS Food Requirements (points) – requirements evaluated as N/A (points)) × twenty (20)

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

The auditor shall provide explanations in the audit report for:

- requirements defined as compulsory fields, even if the requirements are scored with A,
- all requirements scored with B, C, D,
- Major/KO non-conformity/ies,
- requirements audited as not applicable.

Post IFS Food Audit actions

Action plan

The auditor and / or certification body shall issue the action plan (with the list of findings) to the company at latest within two (2) weeks from the last audit day. A provisional score and report can be available upon request.

The action plan shall be used by the company as a basis for drawing up corrections and corrective actions for the issued deviations and non-conformities,.

Company’s completion of the action plan

The company shall provide the following in the action plan:

- evidence of implementation of corrections and proposed corrective actions for all deviations (B, C, D), KO B and for non-conformities (Major or D evaluation of a KO requirement) listed by the auditor
- responsibilities and implementation deadlines for both corrections and corrective actions (see chart 5).

Chart 5: Timescale for corrections and corrective actions

Timescale	
Corrections Provided and implemented within four (4) weeks	Corrective actions Provided within four (4) weeks, but may be implemented later
Evidence of implementation shall be provided to the certification body within a maximum of four (4) weeks after the receipt of the action plan for completion.	Relevant for a sustainable and successful implementation (may take longer than the deadline for issuing the certificate, need to be justified by the company). Implemented before the recertification Audit at the latest.

Examples of acceptable evidence for the implementation of corrections:

- Training records
- Updated procedures with traceable modifications
- Before and after pictures
- Evidence (e.g., e-mail) of communication of documents to the relevant personnel
- Internal audit or inspection report
- Invoices of repairs. Offers of repairs are not accepted, as it is only proof of the intention of correction, not evidence of correction
- New monitoring procedure (e.g., for a damaged infrastructure)
- For an updated document, it may be necessary to get evidence of training and/or communication related to the updated document for the company personnel, in case other personnel/ department has to work with it
- For an updated form, based on its importance and frequency of use, it may be necessary to send a completed form to the certification body/auditor.

The company shall forward the completed action plan, including evidence of implementation of corrections, to the certification body/auditor within maximum four (4) weeks of having received the action plan.

Corrections and corrective action(s) shall be translated into English.

Validation of the action plan

The auditor or a representative of the certification body shall validate

- the relevance of the corrections, the corrective actions and of their dates of implementation
- the evidence of implementation of corrections
- the corrective actions.

in the allocated column of the action plan, before the issuance of the final audit report.

If the evidence of the corrections and/or corrective actions are not valid or inadequate, and/or if the dates of implementation are not relevant, the auditor/certification body shall return the action plan to the company for completion in due time. If the action plan is not completed and released in due time, certification may not be issued.

The action plan and related evidence shall be stored by the certification body for a period of three (3) years.

Technical review

A technical review of the report shall be conducted by a nominated reviewer from the certification body (see glossary). Uncertainty or doubts about the findings and the related scorings need to be clarified between the auditor and the IFS reviewer. The technical review shall include, at a minimum, all tasks of an IFS Reviewer.

Based on the result of the technical review, the nominated reviewer recommends the issuance of an IFS Food Certificate or not.

Issuing the IFS Certificate

Based on the result of the technical review, the certification body is responsible for making the final decision whether to issue the IFS Food Certificate or not. The decision is made by (a) person(s) other than those who have carried out the Audit.

Scoring and conditions for issuing the IFS Audit report and IFS Certificate

Chart 6: Scoring and Issue of certificate

Assessment result	Status	Action company	Report form	Certificate
Total score is $\geq 95\%$	Passed at IFS Food higher level following the receipt of the action plan	Send completed action plan within four (4) weeks of receiving the action plan with the list of findings.	Report including action plan provides status	Yes, certificate at higher level, 12-month validity. The certificate shall only be issued when the corrections are implemented.
Total score is $\geq 75\%$ and $< 95\%$	Passed at IFS Food foundation level after receipt of the action plan	Send completed action plan within four (4) weeks of receiving the action plan with the list of findings.	Report including action plan provides status	Yes, certificate at foundation level, 12-month validity. The certificate shall only be issued when the corrections are implemented.
Maximum one Major and total score is $\geq 75\%$	Not passed unless further actions taken and validated after follow-up audit	Send completed action plan within four (4) weeks of receiving the action plan with the list of findings. Follow-up audit maximum six (6) months after the audit date.	Report including action plan provides status	Certificate at foundation level, if the Major nonconformity is effectively solved during the follow-up audit. The certificate shall only be issued when the corrections are implemented.
> one Major and / or total score is $< 75\%$	Not passed	Actions and new initial Assessment to be agreed upon	Report including action plan provides status	No
At least one KO requirement scored with D	Not passed	Actions and new initial Assessment to be agreed upon	Report including action plan provides status	No

Specific management of the audit process in case of one or several non-conformity/ies and/or score $< 75\%$.

Specific rules shall apply, depending on the type and number of non-conformity(ies) issued and the total score.

- If only one Major non-conformity is issued, with a total score $\geq 75\%$:

a follow-up audit is possible. More information on the follow-up audit can be found in chapter 2.3.3, Part 1.

- If more than 1 Major, or 1 or more KO with D non-conformity/ies and/or total score is $<75\%$:

the IFS Food Audit is failed, the certificate will not be issued and the following rules apply:

- For a recertification audit: the current certificate shall be withdrawn.
- The deadline for withdrawing the current certificate is:
 - 2 (two) working days if the audit is failed due to one or several non-conformity(ies).
 - 2 (two) working days after the certification decision if the audit is failed due to a total score $< 75\%$ with no non-conformity(ies) raised.
- The audit shall be completed and all requirements shall be evaluated in order to give the company a full overview of its situation.
- The action plan is recommended to be completed for improvement purposes.
- A full new initial audit shall be performed no earlier than six (6) weeks after the audit where the non-conformity(ies) was/were issued.

Note: Any failed IFS Food Audit shall not be considered as a pre-audit.

Deadlines for issuing the IFS Certificate

If the auditor and the nominated reviewer recommend the IFS Food Certification after positive validation of the evidence of implementation of corrections, the certification body can take the decision to issue the certificate. The Audit report, the action plan and the certificate shall then be uploaded in the IFS Database.

between six (6) and eight (8) weeks from the last audit day, based on the following timeframe:

- Auditor sending to the company the action plan: maximum two (2) weeks from the last day of audit
- Company completing the action plan and providing evidence of corrections: maximum four (4) weeks
- Certification body performing the technical review, making the certification decision, issuing the report/certificate and to upload them to the IFS Database: maximum two (2) weeks.

Certification cycle

The validity of the IFS Food Certificate is defined as follows:

- it starts from the date of issue of the certificate,
- it ends on the last day of the initial Audit date + eight (8) weeks – 1 day + 1 year.

The time window to schedule the recertification Audit is :

- [– eight (8) weeks; + two (2) weeks] from the last day of initial Audit (audit due date) for an announced audit.
- [–16 weeks before last day of audit due date; + two (2) weeks after last day of audit due date], for an unannounced audit. Companies are responsible for maintaining their certification.

The date of the recertification audit is calculated from the initial audit date and not from the issue date of the certificate. This allows the certificate validity to remain the same, even if the recertification audit date changes every year and does not correspond exactly to the anniversary/due date.

If the recertification audit is not scheduled in due time, or if the steps of the certification process were not completed in time, a break in certification will occur and a new initial certification cycle will be initiated.

The previous audit report and certificate remain visible in the IFS Database for a further three (3) months (after the end of the certificate validity). If the recertification audit takes place later than the above-mentioned three (3) months, the certification of the company will not be visible anymore and the COID will automatically be set to an inactive status in the IFS Database.

Information about the conditions of withdrawal / suspension of a certificate

An IFS Certificate shall be withdrawn by the certification body 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).
- 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).

Note: Concerning the rules described above, it is within the discretion of the certification body to withdraw certificates.

An IFS Certificate shall be suspended by the certification body 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, the certification body shall make all necessary modifications to public information, authorisations for use of brands, etc., in order 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, the certification body 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.

Distribution and storage of the Audit report

Assessment reports shall remain the property of the company and shall not be released, in whole or part, to a third-party without the company's prior consent (except where required by law, accreditation bodies and GFSI Integrity Program). The consent for the distribution of the IFS Food Assessment report shall be made in writing and can be granted by the company vis-à-vis the certification body and / or vis-à-vis the relevant user. The certification body shall keep a copy of the IFS Food Assessment report. The Assessment report and associated documentation including the auditor's notes shall be stored safely and securely for a period of five (5) years. The fully detailed access conditions to information about the Assessment reports are available in Part 4.

Supplementary action

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

IFS Integrity Program

The IFS Integrity Program, launched in early 2010, includes different measures to assure the quality of the IFS Standards by reviewing IFS Assessment Reports of certified companies and also by using several measures to analyze and improve the performance of certification bodies and auditors. Furthermore, the IFS Integrity Program aims to ensure that market participants do not gain a competitive advantage by not complying with IFS rules. The majority of the IFS Integrity Program activities follow a risk-based approach (risk-based monitoring), with a smaller portion based on complaints and/or whistle-blowers (complaint management). The IFS Integrity Program strengthens the reliability of the IFS Standards by surveilling their implementation in practice.

The main procedures of the IFS Integrity Program are described in Annex 4 of the IFS Framework Agreement on the IFS Audit and certification between IFS Management GmbH and the certification body. These procedures have been developed through regular meetings of the IFS Quality Assurance Working Group, which is composed of international members. Annex 4 of the IFS Framework Agreement shall be signed by all certification bodies that have concluded a contract with IFS Management GmbH. Auditors performing IFS Audit shall accept the IFS Integrity Program procedures to assure a qualitative performance of IFS Audit. Certification bodies are obliged to inform their customers applying for an IFS Audit about the content of the current version of Annex 4 of the IFS Framework Agreement and to include enforce-ability in their contracts.

IFS Integrity Program activities

The IFS Integrity Program is mainly involved in the following activities:

IFS Database Analysis

Each report uploaded in the IFS Database is automatically checked against defined parameters, such as qualification of auditor(s) and audit duration.

Noticeable discrepancies are clarified with the certification bodies. For this purpose, the IFS Integrity

Program might request comprehensive and detailed statements.

Furthermore, a risk-based evaluation of the uploaded data is carried out for preparation of IFS Integrity Certification Body Office Audits.

IFS Integrity On-site Checks

IFS Integrity On-site Checks are carried out to evaluate IFS certified sites and can be organized risk-based or following complaints. In general, the Integrity On-site Checks are carried out unannounced (announcement 30 minutes before the start). In some special cases, they might also be performed on an announced basis (generally announced up to 48 hours before). In case of announced Integrity On-site Checks, certification bodies can accompany the checks. However, prior contact with the selected sites is prohibited.

Production sites with a valid IFS Certificate shall accept an unannounced/announced Integrity On-site Check and shall give access and support to the commissioned integrity auditor. The acceptance of the IFS Integrity Program is part of the requirements of all IFS Standards.

If, during an IFS Integrity On-site Check, a Major or KO non-conformity is identified based on objective evidence, this has the same impact on the current IFS Certificate as during a regular IFS Audit.

If the production site denies the IFS Integrity Auditor access to the production site, this needs to be considered as a breach of the contract, which typically leads to the withdrawal of the current IFS Certificate.

For each Integrity On-site Check, a report is prepared and is only made available to the company, the responsible certification body and upon request to authorities, accreditation bodies and GFSI. In case of complaint-based Integrity On-site Checks, the report may also be shared with the complainant.

IFS Integrity Certification Body Office Audits

In order to ensure the correct implementation of all procedures described in the IFS Standards and respective normative documents, the IFS Integrity Program carries out regular office audits at certification bodies (Integrity Certification Body Office Audits). During these office audits, performance of certification bodies and their personnel are checked by reviewing report samples and information from the database. During these Integrity Certification Body Office Audits, certain detected issues could also lead to integrity witness audits of IFS Auditors or to Integrity On-site Checks at companies certified by the respective certification body.

IFS Integrity Witness Audits

IFS Integrity Witness Audits are a routine part of the IFS Integrity Program Activities; they can be initiated by the risk-based approach or complaint-based. At least one Integrity Witness Audit is done after every certification body office audit. Companies shall enable witness audits as part of regular IFS Audits. For organisational reasons, Integrity Witness Audits can be announced on very short notice.

Note: IFS Integrity On-site Checks, Integrity Witness Audits and Integrity Certification Body Office Audits carried out as part of the Integrity Program are conducted by IFS Integrity Auditors employed or commissioned by the IFS Management GmbH. Integrity Auditors are completely independent from the audited companies and the certification bodies.

IFS complaint management

Retailers or any other interested parties have the right to forward any possible complaint or issue to IFS for investigation as part of the Integrity Program. The respective information can be for-warded by e-mail via complaintmanagement@ifs-certification.com or via a complaint form on the IFS Website.

All complaints are treated confidentially. The IFS Integrity Program staff will neutrally evaluate all complaints. Appropriate steps will be taken to fully investigate a complaint, which may include requesting a certification body to carry out internal investigations and to provide a statement on the outcome of the investigations to IFS. To clarify whether a complaint is justified, one or several of the above-mentioned IFS Integrity Program activities may be used.

If relevant, the complainant will be informed about the result of the analysis

Sanctions

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

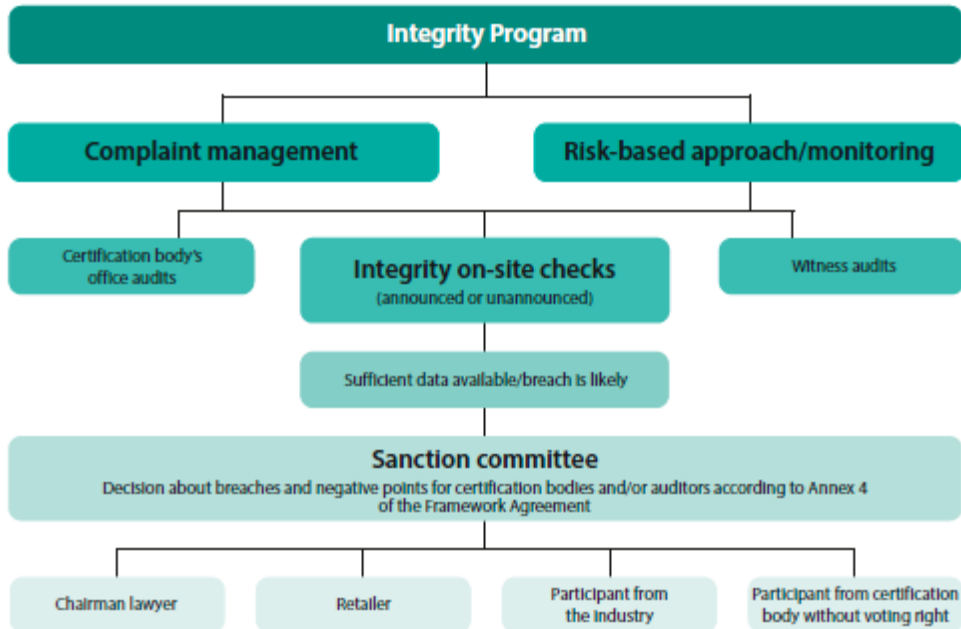
Topics concerning administrative faults of certification bodies based on database investigations can be directly assessed by the IFS Quality Assurance Management but have to be confirmed by the chairman (lawyer) of the sanction committee.

Sanctions and/or penalties will be issued to the certification body and/or its auditors if the sanction committee concludes that a breach has been committed. The type of sanction and/or penalty depends on the severity of the breach. For each final breach ruling, a certification body and/or an auditor may get a certain amount of “negative points”. These “negative points” are accumulated, but the period of limitation is two (2) years (rolling system). Only in very severe cases, certification bodies or auditors might be suspended for a certain timeframe or contracts might be cancelled (more information can be found in Annex 4 of the IFS Framework Agreement).

IFS Management GmbH will inform the Q-check if a breach has been decided for a certification body and / or for an auditor.

All these procedures concerning breaches, penalties and “negative points” are laid down of the IFS Framework Agreement between IFS and Q-check (chart 7).

Chart 7: Summary of IFS Integrity Program activities



IFS Logos

The copyright of IFS Food and the registered trademark is fully owned by IFS Management GmbH. The IFS Logos shall be downloaded via the secured section of the IFS Database.

Furthermore, the terms and conditions below shall be communicated to the assessed company by the certification body and checked by the auditor during the Assessment. The results of this check shall be described in the company profile of the Assessment report as a compulsory field. If the auditor identifies that the company does not fulfil those terms and conditions, IFS shall be informed accordingly.

Terms and conditions for using the IFS Logos and communication about the IFS Food certification / application

These terms and conditions apply for all IFS Logos.

Form, design and color of the IFS Logos

Only the latest version of the IFS Logos shall be used. When used, the IFS Logo(s) shall comply with the form and color of the scale drawing. If used in documents, black and white print is also permitted. Companies shall only use the logo of the standard(s) they are certified for. The respective logo can be used from the announcement of the achieved IFS Certification until the end of the certification validity.

The general IFS Logo can only be used to express that the certification body or the IFS consultant supports IFS certified companies, or that the certification body offers certification for more than one IFS Standard. All other forms of use shall be agreed with IFS.

The IFS Food Logo can be used in print, electronic form and in films, as long as the form and format are fulfilled. The same conditions apply to the use of the logo as a stamp.

Restriction of comments and interpretations

When an IFS Food certified production site, an IFS Food supporting company or an IFS Food certification body publishes documents bearing the IFS Logo(s), comments and interpretations referring to IFS shall be clearly identifiable as such.

Use of the IFS Food Logo in promotional material

The IFS Food Logo shall not be displayed on the product itself, primary packaging of the product, or any kind of advertising document likely to reach the end-consumer (e.g., intercompany sales packaging, public exhibitions for end consumers, product specific brochures for end consumers, etc.). The logo can only appear on a website section related to quality management or to quality and safety in general. It shall not be used for any kind of business-to-consumer marketing. It shall be clear that all information concerning certification clearly refers to IFS.

The IFS Logos shall not be used in presentations that have no clear connection to IFS.

An IFS Food certified production site, which accepts IFS certificates from its suppliers or service providers (brokers, logistics service providers or wholesalers) or an IFS certification body may use the general IFS Logo for promotional reasons and publish information about IFS Certification. If they have no certification of their own, it shall be clearly stated that the company supports or works with IFS certified companies. Any kind of use that gives the impression that the company itself is certified is not accepted.

Further restriction on the use of the IFS Food Logo

The IFS Food Logo shall not be used in any way that may imply that IFS Management GmbH is responsible for the certification decision. In case of suspension or withdrawal of the IFS Food Certificate, the assessed production site and company have to immediately stop including the IFS Logos on their documents and / or website. In case of exclusion regarding the Assessment scope, the details about exclusions shall be available upon request. The IFS Food Logo can be used, but the following claim shall be written at the bottom: "some products are excluded from the scope of the IFS Food Assessment and exclusion details can be provided upon request". It is also possible to list only those products that fall under the respective IFS Certification.

Communication of the IFS Food Certification

All the above-mentioned rules apply to any communication regarding IFS Food. This also means that the use of the wordmarks “IFS”, “International Featured Standards”, or “IFS Food” or similar is not allowed to be communicated on finished products which are available to the end consumer.

Final Provisions

The present Certification Regulation is based on IFS Version 8 Standard and covers the sub-scope(s) that Q CHECK is accredited against. It shall be amended accordingly whenever a new version of the IFS is set in force or whenever updates of Q CHECK Product Certification Quality Management System, should be communicated to any interested party.

Applicants in need of further information or interpretations for specific topics covered by the present Certification Regulation, should contact Q CHECK directly.

Contact

Q-Check Cert

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