The IFS doctrine, January 2013 is a summary of nearly all clarifications with normative character which have been issued by IFS since publication of IFS Food version 6 in January 2012. It is available to certification bodies, certified companies and all other IFS users. Every element listed in the doctrine complies with the decisions of the IFS International Technical Committee.

All explanations and decisions of this document apply from the date of publication of the document, unless a different date of application is specified.
IFS DOCTRINE, VERSION 1

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1.3.4.1. When an extension audit has been performed, how the renewal audit is managed during the following year?

The renewal audit shall include the activity which has been audited during the extension audit (all in one certificate). In case of seasonal products, there will always be one renewal audit and one extension audit, in order to cover all products and processes.

1.3.4.2. How does a company ensure that all processes and products are covered by the certificate (valid for one year), and avoid the challenge of products covered by the IFS certificate only part of the year?

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

- During the “main” initial audit, the audit shall be focused on the processing activities of products A and on the documentation related to processing of products B. After this audit, the certificate should specify: “Production of products A – production of products B will be checked during an extension audit in Month X.”

- After the extension audit, the certificate should be updated and specify: “Production of products A and B.”

- After the renewal audit, the certificate should mention: “Production of products A and B” and an extension audit shall be performed at a later time to verify on-site the processing activities of products B.

- Same procedure as above for the next renewal audits, annually.

1.3.4.3. In which situations should an extension audit be performed in order to fulfil the IFS requirement specifying that “Lines shall be working during the audit”?

Normally, extension audit shall be performed to see processes which were not working during the audit. But application scope of this requirement should be limited to avoid that extension audits are systematically done for lines which were not working during the audit.

Therefore, an extension audit shall be performed as long as HACCP study (and especially the CCP’s) and/ or product and/ or tech scopes are different from the one(s) audited during the “main” audit.

1.3.4.4. In case of seasonal processes, how should the audit process be managed?

In case of seasonal processes (e.g. wine making process), the “main” audit shall always be performed during the most risky processing step (e.g. bottling for wine). If it is not possible
the auditor to assess the different processing steps when operating at the same time, there are two possibilities:

- No extension audit is performed to assess the steps which couldn’t be audited when operating during the main audit and the certificate shall only specify the processing step(s) which has/have been audited (e.g. bottling of wine).

- An extension audit is performed to assess the steps which couldn’t be audited when operating during the main audit and the certificate shall specify all the audited steps of the process.

The key rule is that the certificate shall be transparent and shall only specify what has been audited when operating.

### 1.4. Scope of the audit

#### 1.4.1. Exclusion of products/ processes from the audit scope

1.4.1.1. **What are the IFS rules for accepting exclusions in the audit scope, as exclusions should be managed “under exceptional circumstances”?**

Exclusion is possible, only under the following conditions:

- if excluded products can be clearly differentiated from products within scope, AND
- if there are not any interactions with the products included in the audit scope, AND:
  - if these excluded products make up a minority of the products produced at the site, OR
  - the products are produced in a separate area of the factory, OR
  - the products are produced on different product equipment, OR
  - the products are produced at a different time of the year.

It is not possible to exclude parts of the processes (except for seasonal processes, see section 1.3.4) or parts of the standard.

#### 1.4.2. Management of outsourced processes

1.4.2.1. **How are outsourced processes managed in IFS Food version 6? Should they be included in the audit scope? Should they be on-site audited?**

In general, the two requirements of the IFS Food version 6 checklist shall apply:

4.4.1.1 The company shall control purchasing processes to ensure that all externally sourced materials and services, which have an impact on food safety and quality, conform to requirements.

Where a company chooses to outsource any process that may have an impact on food safety and quality, the company shall ensure control over such processes. Control of such outsourced processes shall be identified and documented within the food safety and quality management system.

4.4.1.2 There shall be a procedure for approval and monitoring of suppliers (internal and external), outsourced production or part of it.
Additionally, there are 2 different possible ways to manage outsourced processes in IFS Food version 6:

<table>
<thead>
<tr>
<th>OPTION 1</th>
<th>OPTION 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>The company managing the outsourced process shall be IFS Food certified (or certified under another comparable scheme, if accepted by the customer(s)).</td>
<td>The company which manages the outsourced process can’t be certified or other reasons, the auditor shall go auditing the company which manages the outsourced process (in addition of the audit of the company being IFS Food audited).</td>
</tr>
</tbody>
</table>

Example: the company being audited processes cheese, outsources the cutting, receives back the cut cheese and packs them.

<table>
<thead>
<tr>
<th>Shall the auditor go auditing the company managing the outsourced process?</th>
<th>No</th>
<th>Yes, the report of this outsourced activity shall be presented as an annex of the master audit report (see 1.4.2.2).</th>
</tr>
</thead>
<tbody>
<tr>
<td>Shall the outsourced process be mentioned in the company profile of the audit report?</td>
<td>Yes, this is a compulsory field</td>
<td>Yes, this is a compulsory field</td>
</tr>
<tr>
<td>Shall the outsourced process be mentioned in the audit scope, on the IFS Food certificate of the audited company?</td>
<td>Yes, without specifying that the activity is outsourced</td>
<td>Yes, without specifying that the activity is outsourced</td>
</tr>
</tbody>
</table>

Example: IFS Food certificate of the company being audited shall specify: Production, cutting and packing of cheese.

<table>
<thead>
<tr>
<th>Shall the auditor be approved for the tech scope related to the outsourced process?</th>
<th>No</th>
<th>Yes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Shall the processing step(s) related to the outsourced process be checked to calculate audit duration of the company being audited?</td>
<td>No</td>
<td>No, additional time shall be dedicated to go auditing the company managing the outsourced process (duration to be defined by the certification body)</td>
</tr>
</tbody>
</table>

Who is liable for the management of the outsourced process?

<table>
<thead>
<tr>
<th>OPTION 1</th>
<th>OPTION 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>It is the company being audited who is liable, since it owns the finished products and shall manage any (internal and/ or external) processes (see IFS Food 6 requirements 4.4.1.1 and 4.4.1.2)</td>
<td>It is the company being audited who is liable, since it owns the finished products and shall manage any (internal and/ or external) processes (see IFS Food 6 requirements 4.4.1.1 and 4.4.1.2)</td>
</tr>
</tbody>
</table>

These rules apply independently if the outsourced process is managed by a different legal entity or not. Note: outsourced storage and/or transport activities shall not be considered as outsourced processes and shall be managed in relevant IFS Food chapters (4.14 and 4.15), especially through the assessment of requirements 4.14.6 and 4.15.7.
1.4.2.2. **In case of option 2, how should audit reporting be managed?**

For reporting the findings of the audit of the company managing the outsourced process(es), two steps shall be performed:

- A summary of the findings shall be specified in the “master” audit report of the company being IFS Food certified, for requirements 4.4.1.1, 4.4.1.2 and 4.4.1.6.

- A specific audit report, only focussed on the outsourced process(es), shall be written down, by using the IFS Food 6 Excel audit checklist (this checklist is available on certification bodies’ secured access in the IFS portal and is specific for auditing outsourced processes). This report will only provide assessments (A, B, C, D, etc.) on relevant requirements and associated explanations, but no final scoring. This audit report shall be converted into a pdf document and uploaded in the IFS portal, as an Annex of the “master” audit report. The company being IFS Food certified is responsible for following and checking possible action plan of the company managing the outsourced process(es).

1.4.3. **Management of trade products**

1.4.3.1. **Which products are covered under “trade of manufactured goods” in IFS Food version 6?**

Such products shall neither be processed nor packed by the audited company. If products are loose or further processed and if there is any risk of contamination, these products shall not be considered as trade products but as raw materials or semi-finished products.

Example of corn mix: if a company receives corn and packs it, corn is considered as a raw material and shall be audited under 4.4.1 chapter. But if the company receives already packed corn, these products are considered as trade products, shall be covered by an IFS Food certification and shall be audited under chapter 4.4.2.

1.4.3.2. **Shall the suppliers of trade products always be IFS Food certified or are other certifications accepted?**

- If the trade products are food processed products, the suppliers of trade products shall be IFS Food certified.

- If the trade products are from primary production, GlobalGap certificates are accepted.
1.5. The certification process

1.5.2. Certification body selection-contractual arrangements

1.5.2.1. Are there any IFS rules for the use of translator during an IFS audit?

In the following countries, the IFS Food audit shall be carried out in the language of the company. Therefore the use of a translator is not allowed:

- Austria,
- Belgium,
- China,
- France,
- Germany,
- Italy,
- Netherlands,
- Poland,
- Spain,
- Switzerland,
- USA.

For countries different from above, the audit shall preferably be carried out in the language of the company. If this is not possible, it is allowed to use a translator under the following conditions:

- Translator shall have a technical background or shall be an approved auditor for another food safety/quality scheme,
- Translator shall be independent from the audited company, to avoid any conflict of interest,
- 20% of total audit duration shall be added to audit duration, to ensure proper audit performance.

1.5.3. Duration of an audit (and use of calculation tool)

1.5.3.1. Multi-site auditing: is double time reduction allowed (first decreasing due to the general rule in the audit protocol, second decreasing due to the specific rule for multi-site auditing – 0,5 days rules)?

- If calculation tool provides audit duration below 2 days, the decreasing of 0,5 days in case of multi-site is allowed.
- If calculation tool provides an audit duration of more than 2 days, only one decrease is possible, which corresponds to the maximum decrease provided by either one or other of the rules for decreasing.
- In both cases, reduction shall be justified in the audit report.
1.5.3.2. IFS has implemented several rules for possible time reduction (e.g. audit team, multi-site companies, duration ≥ 2 days, etc.), but is there a minimum audit duration for an IFS Food audit which should not be decreased?

Yes, combination of the several IFS rules to decrease audit duration is possible but the minimum audit duration shall always be 0.75 days, even for individual site of a multi-site company.

1.5.3.3. Is there an IFS table with examples of products and location in relevant product scope(s)?

A table with examples of products is available on the IFS website and will be updated each time it is necessary.

1.5.3.4. The parameter “total number of employees” shall be clarified. If, for instance, the company normally has 300 employees (during most time of the year), but, during one month, the company has an additional 100 employees, shall these employees be inserted in the total number of employees of the company to calculate audit duration?

The company shall count the total maximum number of employees reached during a year (here 400).

1.5.8. Scoring and conditions for issuing audit report and certificate

1.5.8.4. Specific management of the audit process in case of multi-site companies

1.5.8.4.1. How is a situation managed where a deviation, which had been identified during the central managing site audit, has been solved and checked by the auditor during the site audit?

Up to now, it was proposed that a deviation noticed in the central managing site has to be repeated in each production site report, even if at the time of auditing a production site this deviation has already been solved.

But if there is objective evidence that the deviation first noticed at the central managing site has completely been solved, it should be possible to rate the respective requirement as an A. This can be accepted under the following conditions:

- The respective central managed process can also be checked completely at the production site and the previously rated deviation at the central managing site can be solved with objective evidence.

- The check of corrective actions which allow closing the deviation shall be done during the audit of all production sites.

- The auditor needs time to check the implementation of corrective actions for this deviation noticed previously at the central managing site. More than likely a full reduction of audit time (0.5 days) would no longer be applicable (as normally this audit situation would make possible). This decision is under the responsibility of the certification body.
1.6. **Awarding the certificate**

1.6.1. **Deadline for awarding the certificate**

1.6.1.1. Is the date to be considered as the starting point for calculating - 8 weeks / + 2 weeks for the certification cycle the first or the last day of audit?

   The last day of audit shall be used to calculate the time window – 8 weeks / + 2 weeks.

1.6.1.2. **What is the date of end of certificate validity?**

   The date of beginning of validity of the certificate is: initial audit date + 8 weeks.

   The date of end of certificate validity is: initial audit date + 8 weeks – 1 day + 1 year.

1.15. **Annex 3. Product and technology scopes**

   Three IFS documents are available on the IFS website to provide clarifications on IFS product and technology scopes:

   - One Excel table which provides product examples for each product scope (see also section 1.5.3.3).
   - One Excel table, which lists, per product scopes, product examples and facultative/mandatory technology scopes/processing steps which are normally found during processing of such products.
   - One Word document, which provides explanations on the different technology scopes/processing steps and examples of products with associated product scopes and technology scopes/processing steps to be selected to calculate audit duration.

**PART 2** List of audit requirements

2.6. **Food defense and external inspections**

2.6.1. **Clarification about the (non) applicability of requirements 6.1.3 and 6.4.1.**

   **6.1 Defense assessment, requirement 6.1.3**

   IFS Food 6 Standard: “If legislation makes registration or onsite inspections necessary, evidence shall be provided.”

   IFS Food defense Guidelines: “This requirement is not applicable if no legislation exists in the country where the audit is done and where the products are sold.”

   **Clarification:** “This requirement is not applicable if no food defense legislation exists in the country where the audit is done and where the products are sold.”
6.4 External inspection, requirement 6.4.1

IFS Food 6 Standard: “A documented procedure shall exist for managing external inspections and regulatory visits. Relevant personnel shall be trained to execute the procedure.”

IFS Food defense Guidelines: “This requirement is not applicable if no legislation exists in the country where the audit is done which ask for external inspections and/ or regulatory visits or if the company doesn’t export to the US and no FDA inspection could happen.”

**Clarification:** This requirement is not applicable if no food defense legislation exists in the country where the audit is done which ask for food defense external inspections and/ or food defense regulatory visits or if the company doesn’t export to the US and no FDA food defense inspection could happen.”

As a result, food safety inspections which are performed by authorities are not involved in this requirement.

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PART 3 Requirements for Accreditation Bodies, Certification Bodies and Auditors

3.3. Requirements for IFS Auditors

3.3.2. General requirements for auditors when applying for IFS examinations

3.3.2.1. Which evidence should be provided to be approved for languages in addition to the native language?

The following evidence is accepted by the IFS offices to validate another language on the auditor’s CV (in order to be able to perform an audit in this language):

- Acceptance of language certificates comparable to the CEFR (Common European Framework of Reference for Languages) level B2 and up,

  or

- 2 years work experience in the food sector in the respective country,

  or

- At least 10 performed audits in the respective language of the country (trainee audits are not accepted), that includes reporting in this language without a translator,

  or

- For initial approval only: attendance at the oral exam, without translator, for receiving the auditor approval in the respective language.

3.3.3.1. Do certification bodies need to send an updated CV to IFS offices for the re-appraisal process?

Yes, certification bodies shall send to IFS offices an updated CV of each auditor when registering at the calibration course.
The CV should be updated with new approved scopes (got via scope extension requests) and should specify the following information:

- Date and name of the company for the IFS witness audit (and name of the observer),
- Dates of the yearly 2-days in-house course.

**IFS Cash & Carry/ Wholesale**

**Do new product scopes of IFS Food version 6 apply for auditor qualification for IFS Cash & Carry/ Wholesale audits?**

Yes, they do. In IFS Cash & Carry/ Wholesale standard, page 83, it is specified that “scope 1 or 2 are obligatory for audits in Cash & Carry markets”.

Since the application of IFS Food version 6 (1st July 2012), this means that auditors willing to perform IFS Cash & Carry/ Wholesale audits shall be approved for product scope 1 or 2, as defined in **IFS Food version 6**.

IFS offices, 02/01/2013