**PLANNING OF AUDIT IN A FBO**

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**ABSTRACT**

Food Safety and Quality audits are used widely in the food Industry for various reasons like: to evaluate management system, assess the condition of premises and products, obtain an certificate of Food Safety and Quality Standards and so on.And This transparency increases the collaborative capacity of stakeholders across the supply chain, and enhance safety, efficiency and continual improvement within individual organization.

**INTRODUCTION:**

Nowadays, the interest of consumers increasing rapidly on the Food Safety and Quality matters, triggered of food scandals, has enable the public and private food sectors to develop variety of Food Safety and Quality. These standards have both advantages and disadvantages their effectiveness depends on some factors. Industries always invest for developing and improving the system, but nobody is able to stop these foodborne disease properly and the number of foodborne diseases increasing. This may be an indication that additional standards and techniques or different approach would be required to improve the effectiveness of Food Safety and Quality Management System.

**FOOD SAFETY AUDIT STRUCTURE**

Audits can be classified in 3 ways, based on the auditor relationship:

First Party: This type of audit is a self-assessment, to internally verify that procedures and management strategies reflect the requirements of a standard and reflect business objectives.

Second Party: Also known as proprietary audits, a primary organization evaluates the performance of a supplier or contractor.

Third Party: Independent auditors from outside the organization conduct audits, often for purposes of certification.

Food Safety Audit process whether it is conducted by a 1st , 2nd or 3rd party , is generally comprised of five steps :-

1) Planning

2) Execution

3) Corrective and Prevention Action

4) Verification

5) Audit Evaluation

Food Safety Audit Planning should start with a objective and the main objective of the audit may be to evaluate the management system only. Other priorities may include increasing efficiency and continual improvement , and fostering a sense of ownership and participation throughout the organization.

Now there are three types of Food Safety Audits:-

**FOCUSED**

This type of audit targets a specific area , and may be conducted in response to a specific customer request , in response to an incident at another facility , or to conduct a pre - assessment of particular parts of the management system.

# RANDOM SAMPLE

**T**his type of audit lends itself mainly to spot checks or follow up verifications of a corrective action, and provides sports to problem or high-risk areas.

**PROCESS / DEPARTMENT**

These audits provide greater depth , and aid in the identification of trends and root cause analysis .

Planning will also include resources and cost considerations. The Audit team selection is often based upon finding a balance between, the resources available, the cost, and the effectiveness of the audit process.

Key steps to conducting an Audit consist of the Plan, Do, Check and Act.

# PLAN

# Establish the objective or define the scope of the audit and create an annual schedule. Selecting and training of the internal auditors are also key components of the planning step.

# DO

# Implement the plan or execute the process, which involves the collection of information for evaluation.

CHECK

This steps includes writing the non – conformity report and assigning responsibility and deadlines for conducting root cause analysis and corrective action.

ACT

Follow-up with the corrective actions in the check steps and verify that the corrective actions are effective and will prevent future re-occurrence.

The internal auditor’s main goal is to verify and provide supporting evidence that the program audited either complies with or does not comply with the requirement or standard. The Internal Auditor should not just interview the personnel but also review policy , procedure ,and records ; observe and evaluate all the collected information to confirm that it is meeting the planned and established standards.Once the Internal Auditor have been concluded; the auditor will conduct a closing meeting with the appropriate department staff , confirm the scope or area covered during the audit , read out all the unlikeness , assign responsibility , agree to corrective actions with deadlines and thank everyone for their time and cooperation.

**REFERENCES**

1. Ababouch L. 2000. The role of government agencies in assessing HACCP. FoodControl 11: 137–42.
2. AuditPlan