

AUDIT REPORT 24'016**FOOD STANDARDS SCOTLAND GUIDELINES****Executive Summary**

The Internal Audit Plan for 2023/24 provides for a review of systems and procedures used by the Council's Environmental Health Service to evidence compliance with the Food Law Code of Practice (Scotland) developed by Food Standards Scotland. The Food Law Code of Practice (Scotland) details requirements for local authorities to follow on behalf of Food Standards Scotland to ensure an effective, consistent and proportionate approach to the delivery of Food Law and Official Controls in order to protect food safety and the wider interests of consumers. The Code came into effect in 2019 and introduced a Food Law Rating System requiring local authorities to classify all food business operators within their locality into defined category ratings that determine the requirements and frequency of inspections to assess compliance with the food safety standards.

The audit scope has been to assess the key controls and review operational practices within the Environmental Health Service to evidence the Council's compliance with the requirements of the Code. The audit involved an examination of service delivery planning arrangements and detailed testing of the processes and procedures developed for the registration and monitoring of food businesses operators compliance with food safety standards and regulations. Performance monitoring arrangements to ensure compliance with the Code have also been reviewed. At the time of the audit, it was noted that over 1,300 food business operators were registered with the Council. The review has covered the processes within the current 2023/24 financial year, with reference made to prior years where relevant.

The audit was carried out in accordance with Public Sector Internal Audit Standards (PSIAS).

It is pleasing to note that no significant issues of concern have been identified in the course of the audit. The areas identified for management attention include:-

- Policies and procedures for Food Safety Enforcement, Food Sampling and Food Complaints have not been reviewed for a number of years. It is appreciated that officers are aware of legislative requirements, however policies and procedures should be regularly reviewed and if required updated. The review of documentation should also include information made available by the Service on the Council's website.
- The Food Law Code of Practice was introduced in 2019, but full implementation has taken longer than initially envisaged due to the pandemic and available staff resources. The Code requires that all food business operators be physically inspected and classified under the new Food Law Rating System. The Service is working on an agreed programme to ensure compliance with the Food Law Rating System. Delay in the full implementation of the Food Law Code of Practice has been recognised nationally, and implementation

timescales within the Moray Council are consistent with other Local Authorities in Scotland.

The Internal Audit Section provides Management with an opinion on the internal control environment and also categories risk ratings for recommendations as high, medium or low. The audit recommendations for this review have been classified as follows:

Risk Ratings for Recommendations		
High	Medium	Low
Key controls absent, not being operated as designed or could be improved. Urgent attention required.	Less critically important controls absent, not being operated as designed or could be improved.	Lower level controls absent, not being operated as designed or could be improved.
0	3	6

Recommendations

Risk Ratings for Recommendations						
High	Key controls absent, not being operated as designed or could be improved. Urgent attention required.	Medium	Less critically important controls absent, not being operated as designed or could be improved.		Low	Lower level controls absent, not being operated as designed or could be improved.
No.	Audit Recommendation	Priority	Accepted (Yes/ No)	Comments	Responsible Officer	Timescale for Implementation
Key Control: Current service plan defines service delivery and aligns to the requirements set by Food Standards Scotland. Service delivery is assisted by current and comprehensive policies and procedures.						
5.01	All policies and procedures should be reviewed and updated on a regular schedule to ensure content remains current and valid.	Medium	Yes	Current and proposed budget reductions will require a review of all policies and procedures, including food law enforcement, to reflect what tasks can be carried out. The review will commence when the budgetary position is confirmed.	Principal Environmental Health Officer	31/03/2025
5.02	The Environmental Health content on the Council website should be reviewed	Medium	Yes	Website content will be updated to reflect the	Principal Environmental Health Officer	31/03/2025

Risk Ratings for Recommendations						
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No.	Audit Recommendation	Priority	Accepted (Yes/ No)	Comments	Responsible Officer	Timescale for Implementation
	and where required updated.			service offered following budget reductions. As in 5.01 above, update will commence when budgetary position is confirmed.		
5.03	The Food Law Enforcement Service Delivery Plan should be reported for approval to the appropriate Council Committee.	Low	Yes	The Service Plan has been approved by the Planning and Regulatory Services Committee on 19th December 2023.	Principal Environmental Health Officer	Implemented

Risk Ratings for Recommendations						
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No.	Audit Recommendation	Priority	Accepted (Yes/ No)	Comments	Responsible Officer	Timescale for Implementation
Key Control: Food Business Operator ratings have been assigned and monitoring is being undertaken, as required by the stipulations of the Food Law Rating System.						
5.04	The Food Programmed Inspections Procedures should be updated to reflect the current officers within Services who receive reports on inspections undertaken.	Low	Yes	As detailed in 5.01 above, a full review of all policies and procedures is to be undertaken.	Principal Environmental Health Officer	31/03/2025
5.05	Consideration should be given to the amendment of the Aide Memoire Form to include the details of the Officer completing the inspection document.	Low	Yes	The Aide Memoire template document has been accordingly amended on 1st December 2023.	Principal Environmental Health Officer	01/12/2023
5.06	Consideration should be given to the Service implementing a periodic housekeeping check on the register of food business	Low	Yes	A report for premises with no rating will now be produced monthly for	Principal Environmental Health Officer	31/01/2024

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No.	Audit Recommendation	Priority	Accepted (Yes/ No)	Comments	Responsible Officer	Timescale for Implementation
	operators content to ensure all valid entries have a food law rating assigned to inform the inspection programme.			attention of the Principal Environmental Health Officer.		
5.07	Enquiries should be undertaken with the software application supplier used to inform future intervention for food businesses classified as 3A, 3B and 3C rating groups, with a view to having these aligned to the Food Law Code of Practice frequencies.	Low	Yes	Software has been installed to address the issue on 1st December 2023.	Principal Environmental Health Officer	01/12/2023
5.08	In accordance with established procedures, any reductions in Food Law Rating for a food business should be countersigned by the Principal Environmental Health Officer to evidence management agreement to	Low	Yes	Procedure now in place as of January 2024.	Principal Environmental Health Officer	03/01/2024

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No.	Audit Recommendation	Priority	Accepted (Yes/ No)	Comments	Responsible Officer	Timescale for Implementation
	the change in future inspection schedule.					
Key Control: Effective performance measures are in place to assess achievement of key service activities.						
5.09	Performance management information should be evidenced by suitable documentation which supports the calculation of the reported figures.	Medium	Yes	Evidenced reports now being produced on a monthly basis as of January 2024.	Principal Environmental Health Officer	03/01/2024