

AUDIT GUIDE FOR THE COMMUNITY GUIDE TO GTP

This document lays down the specific rules for the audit of the **Community Guide to Good Trading Practices** (GTP: Good Trading Practices) in the framework of accreditation.

1. Audit scope of the GTP Guide

The GTP Guide is property of COCERAL and applies to Companies complying with the following definition: a company whose activity consists in trading with raw materials intended for food and feed, namely cereals, oilseeds, pulses as well as co-products resulting from them, destined to professional users (farmers or stock breeders), manufacturers of primary processing (maltsters, millers, feed compounders...) or other traders.

The Guide applies to all operators trading in or with Europe.

2. General requirements

- The Certifying Body must be able to prove by all means that it informed the candidates to Certification that the implementation of the requirements of the GTP Guide can in no way substitute the compliance with any regulation in force, neither national nor European.
- The auditors hired in the framework of GTP audits should not have acted as advisors in the companies candidates to Certification for the last two years previous to the Certification audit. Similarly, this kind of activity in that same company is not allowed after its certification, if the consultant is still a GTP auditor.
- The Certifying Body must undertake to take part at least once a year in the meetings of the GTP Harmonisation Committee established by COCERAL.
- All audited companies must have the opportunity to give their opinion on the auditor, on the Certifying Body and on the GTP Guide. The appropriate assessment forms must be returned to COCERAL or to COCERAL member associations.

3. Selection and mission of auditors

- The Certifying Body must undertake that the same auditor will not audit the same company beyond the certificate's validity period (i.e. 3 years). Derogations can be granted for one year in the case of a « take over » of an audit cycle by another auditor. Moreover, an Auditor should have a break of at least 3 years between the Audits. For example, an auditor will be allowed to carry on the Surveillance S2 and the audit of the next full cycle « Renewal + S1 + S2 », but he won't be allowed to audit S1 + S2 and a new cycle (i.e. 5 years).

4. Audit preparation

All GTP related documents in force (last version of the guide, audit check-list, pre-audit documentation,...) are available upon request at COCERAL.

5. Requirements in terms of assessment – Duration and frequency of audits

- Audit durations are established according to the time grid below attached in **Annex 1** of this Guide.
- Sampling rules about the number of silos to be visited in the framework of audits are presented in **Annex 2** of this Guide.
- The audits must be performed following the traditional diagram representing a first assessment and then two surveillances every 12 months. Should the audit conclusions underline the need for a complementary audit, it could be decided by the Certification Board.
- The Certifying Body undertakes that it would only use the audit Check-list published by COCERAL as such, without revising or amending it. The translation of the check-list is only allowed into the national language, provided that COCERAL or the member organisation gives its technical validation.
- COCERAL or the national Organisation reserve the right to mandate an independent person of its choice to monitor the GTP audit.

6. Requirements in terms of audit report

The Certifying Body must commit to keep the audit check-list **filled in** by the auditor (in particular for the non-conformity items) in the file of the audited company during the certificate's validity period.

7. Decision requirements

The Certification Board must rule on the audit reports within a reasonable period of time and must comprise at least one representative of operators (traders), one representative of the buyers and one expert of the sector.

The Certification Board can be assisted by a reviewer.

Once the decision is taken, the Certifying Body must send its GTP certificate to the audited company.

The certificate is valid for 3 years and surveillance audits have to be performed every year in-between. The surveillance audit may be delayed up to 2 months at discretion of COCERAL. If the surveillance audit is not received on time, the company will be withdrawn from the public list.

In case of objection to the decision taken by the Certification Board, the audited company must have the opportunity to appeal within one month from the date of decision according to the proceeding of the Certifying Body. The appeal must be heard within one month after notification.

The Certifying Body must forward to the national organisation member of COCERAL the information needed for the publication or the update of the certification on public lists within 1 month following the granting of the certificate. This information must hold:

- Name of the audited company
- Date of audit
- Opinion and date of decision of the Certification Board
- Copy of the certificate under pdf format or notification of the successful surveillance audit

In case of suspension or withdrawal of the certificate, the Certifying Body will immediately inform the involved national organisation so that necessary measures can be taken.

8. Requirements in terms of Certificate

The certificate must contain the following mentions in English and in the national language of the Member State of the audited company:

- Heading
- Indication of the certified scope (including all product groups and services provided to customers and encompassed in the certificate)
- Indication of the version of the GTP guide which has been used for the audit of the operator
- Date of certification
- Date of expiry of the Certificate
- Name and address of the audited company
- If the audited company has various sites, on the back of the page, the name and address of each certified site and its scope of certification
- The name, address and the logo of the Certifying Body

9. Publication of the certification decision

The first certificate and confirmations of surveillance audits must be sent to a national member organisation member of Coceral which must then forward it to COCERAL. The latter must then check the information stated in the certificate in view of the registration of the audited company in the public list of the website <http://www.coceral.com>.

Moreover, the next step is that COCERAL must grant a personal identification number and a GTP logo to the audited company so that it could use them for future correspondence with the audited company.

COCERAL must register the name of the audited company under the link “certified companies” of the menu “Community Guide of Good Trading Practice” on the public list available on COCERAL’s website <http://www.coceral.com> .

COCERAL or national organisations are allowed to forward the information regarding the GTP certification to any official body representing national or European public authorities or to any professional or inter professional organisation, in order to reference the audited companies on appropriate public lists.

As soon as they are informed by the Certification Body, COCERAL or national organisations delete the registration of an audited company on the public list in case of suspension or withdrawal of the Certificate.

10. Financial conditions

The audited company member of a national organisation of COCERAL which is registered on the public list must pay the following fees:

GTP fees: 300 € / year (100€ for COCERAL and 200€ for national organisations)

The other operators that are not member of a national organisation of COCERAL must pay a specific fee covering the general expenses linked to the GTP Guide. This amount is left to the assessment of COCERAL or of national organisations.

ANNEXES

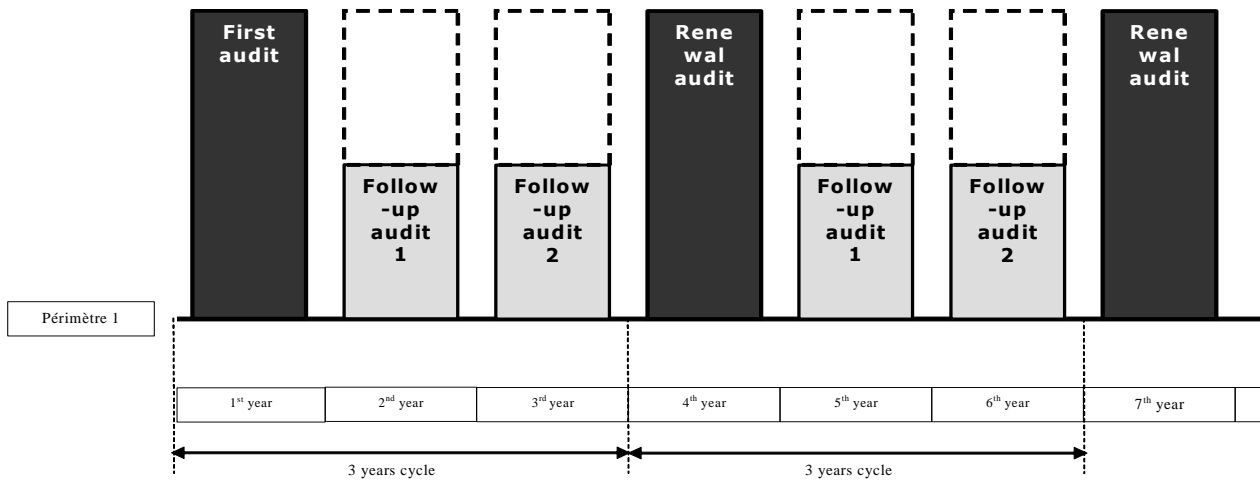
- Annex 1 : List of national organisations member of COCERAL
- Annex 2 : Audit frequency
- Annex 3 : Sampling rules
- Annex 4 : Calculation formula for the average audit duration

ANNEXE 1: List of national organisations member of COCERAL

You will find this list on <http://www.coceral.com/cms/ziel/228047/EN/>

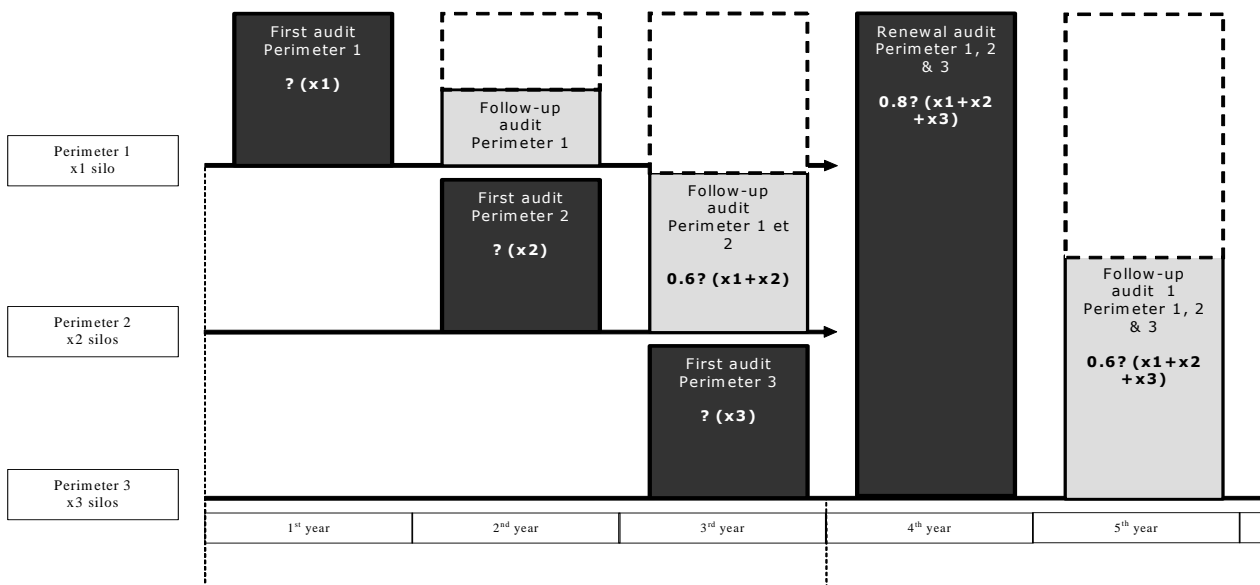
ANNEX 2: Audit frequency

– For operators with only one site



- Audit duration for an operator without any recognised quality scheme
- Audit duration for an operator having another audited quality scheme

– For operators holding several sites



ANNEX 3: Sampling rules for operators holding several sites

▪ Sampling rules

The following definitions originate from the *IAF Guide for the implementation of ISO / IEC 62 Guide, 1996*

- **First audit:** the sample size should be equal to the square root of the number of distant sites: ($y=\sqrt{x}$), the result must be rounded up to the nearest integer
- **Follow-up audit:** the size of the annual sample should be equal to the square root of the number of distant sites multiplied by a coefficient 0.6 ($y=0.6\sqrt{x}$), the result must be rounded up to the nearest integer
- **Renewal audit:** the sample size should be equal to the square root of the number of distant sites multiplied by a coefficient 0.8 ($y=0.8\sqrt{x}$), the result being rounded up to the nearest integer

All sites must be audited at least once during a three-year period.

ANNEX 4: Calculation formula for the average audit duration

- **Calculation criteria**

The **criteria for the calculation of the average audit duration** which must be taken into account in the case of a company with several sites are the following:

- The **number of major silos that were sampled such as the registered office, the dryer or main storage long duration (A)**
- The **number of secondary* silos that were sampled (B)**
- The **average time for visiting a major silo (C)**
- The **average duration of a documentary audit according to the average staff of the operator (D)**
- The **already existing certifications (ISO 9001, certification of products...)** that were taken into account (E)

*A silo is considered secondary when it has no permanent staff and has restricted opening period.

The number of sampled silos is calculated in compliance with the sampling rules laid down in Annex 2

- **Indicative elements for calculation**

Average time for visiting a major site (C)	0,5 day
Average duration of documentary audit according to the staff (D)	
1 to 30 persons	0,25 day
more than 30 persons	0,5 day
Reduction percentage in case of already existing certifications (E) of quality management [e.g. ISO 9001:2000]	25%
Reduction percentage in case of already verified items of food and feed safety standards in full compliance with the items of the GTP audit checklist	At least 80% item by item in conformity with GTP

- **Calculation formula for the average audit duration**

$$\text{Average duration} = [(A + B/2) * C + D] * (1 - E)$$

The result is expressed in days of audit, rounded up to the nearest half day.

EXAMPLE OF IMPARTIALITY STATEMENT
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To the Certification Board

I (We) hereby confirm that all work conducted on behalf of the certification company will be carried out with impartiality. Any financial, commercial, technical or other association with clients or producer groups that could affect impartiality will be declared to the certification company. Typically these may involve:

- *Advising a client how to meet Scheme Requirements*
- *Receiving payment or reward directly from a client*
- *Owning client company shares (refer to Technical Director)*
- *Designing or supplying products of the same type as those offered by clients*
- *Close personal relationships (including family) with client employees*
- *Offering consultancy, services or advice to the client in any aspect of their business operations*
- *Receiving presents or hospitality from a client (other than typical marketing gifts and sustenance).*

If these or other circumstances arise that may cause an actual or perceived loss of impartiality, I give my assurance that I will advise the Technical Director.