

Approved by: Managing Director



PSA

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8.3 Evaluation for CoC CFO audits

Opening meeting, gathering information and procedures

- 8.3.1 All audits shall begin with an opening meeting, where auditors shall confirm with the client as a minimum:
- a. Continued eligibility for CoC certification as per 6.2.9.
 - b. Continued eligibility for certification against the CoC CFO Standard as per 6.2.3.
 - c. Participant introductions and roles.
 - d. The purpose of the audit.
 - e. The audit plan, including how the audit activities will be undertaken and any visits to sites and/or subcontractors.
 - f. The access required and the type of information needed at central office and site level, where applicable.
 - g. Confidentiality of the information shared during the audit.
 - h. The proposed scope of certification.
 - i. The list of certified suppliers.
 - j. The list of any subcontractors that are or will be handling certified products and which ones are independently certified.
 - k. The accuracy of information provided during the audit planning stage to complete Table 7 (Risk Assessment Scoring for CFOs).
 - l. If the organization completes a third-party social compliance audit, this shall be noted in the CoC audit checklist.
- 8.3.2 For each of the activities listed in the proposed scope, the CAB shall collect and review evidence that the client's management system and procedures, as recorded and implemented, meet the requirements of the [CoC CFO Standard](#).
- 8.3.3 For clients with multiple sites, the auditor shall cross -check evidence seen at the central office with procedures and activities observed at consumer-facing and operations sites.
- 8.3.4 During the audit, auditors shall review records relating to the receipt, sale or serving and any applicable physical handling of the products listed in the proposed scope.
- 8.3.4.1 The auditor should set a time limit for when these records are expected during the audit and raise a non-conformity if this is not met.
- 8.3.5 At the MSC's written request, the auditor shall also verify records available at the audit with information that was supplied by the client to the MSC previously.

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Guidance 8.3.5

This could be used to verify that information provided to the MSC for the purposes of trace backs or supply chain reconciliations is consistent with records checked during audit.

- 8.3.6 If subcontractors are used, auditors shall verify that appropriate systems are in place to ensure identification of certified products at point of dispatch and receipt.
- 8.3.7 Auditors shall establish that appropriate measures are taken by the client to segregate, identify, and prevent mixing between:
- a. Certified and non-certified seafood.
 - b. Where relevant, between seafood certified to other recognized certification schemes sharing the CoC Standard.

Interviews

- 8.3.8 Auditors shall interview responsible personnel to verify their competency in understanding and applying the **CoC CFO Standard**.
- 8.3.8.1 Auditors shall interview at least 1 individual per site visited and shall record their name or role and an assessment of their level of competency in the audit checklist.
- a. Additional interviews should be carried out as necessary based on the size of the organization, the complexity of operations and the range of staff who could affect the integrity of certified products.
- 8.3.8.2 Interviews shall be used to determine if personnel understand the relevant Process or procedure which ensures conformity with the CoC Standard.
- 8.3.8.3 Interview questions shall not be leading.

Guidance 8.3.8.3

Refer to ISO 19011 for guidance on interviewing. Interviews will include (but are not limited to) management staff and employees who are responsible for buying and selling certified products, conducting goods-in checks at point of receipt, applying product identification or labels, selecting Certified products for cooking, and/or managing traceability records.

Verifying traceability

- 8.3.9 During the audit, auditors shall carry out traceability tests on products that are identified or labeled as certified to verify these products are traceable back to a certified source.
- 8.3.9.1 At consumer-facing sites, the traceability test shall verify that any products sold, served, or labeled as certified at the time of the audit can be traced back to either a certified supplier or deliveries.
- 8.3.9.2 For single-site CFO clients, the traceability test shall verify that any products sold, served, or labeled as certified can be traced back to a certified supplier.

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Guidance 8.3.9

At a single site CFO client, the traceability test at site level will need to trace products from the point of selling or serving back to purchase from a certified source (e.g. supplier invoice/delivery note). However, at a consumer-facing site that is part of a larger organization, the site may only be able to demonstrate traceability back to a delivery received from a central operations site. In this case, the remainder of the traceability test (back to point of purchase) must be completed from the operations site or central office.

At a consumer-facing site, it may be possible to determine how the product can be linked to a certified delivery by interviewing the responsible person. Staff might explain how they selected the product that day, for example using a first-in-first-out policy, which allows the delivery to be confirmed as coming from a certified receipt note. If no certified product is on-site during the audit, the auditor can run a traceability test on a product similar to the certified products in the client's scope.

- 8.3.10 Where the organization includes operations sites, the auditor shall also trace certified products received at a consumer-facing site from the point of receipt back to the point of purchase, including any internal transfer, processing, transport, subcontractor, or storage steps.
 - 8.3.10.1 The auditor shall carry out at least 1 traceability test involving an operations site during each audit.
 - 8.3.10.2 Additional traceability tests can be carried out based on the auditor's judgment.
- 8.3.11 The total number of traceability tests and sites visited shall:
 - a. Be determined in accordance with the guidelines in Table 9.
 - b. Be sufficient to verify the traceability systems are effectively implemented by the central office and at all sites under the CoC CFO certificate.
 - c. Ensure that a traceability test is always carried out back to point of purchase for any products selected for product sampling.
- 8.3.12 Auditors shall use the template in the CoC CFO audit checklist to complete all information for the traceability test, and shall clearly detail how the product can be linked across different traceability records.

Guidance 8.3.12

For example, if the client's traceability system uses unique lot codes to trace products back from receipt at a kitchen (consumer-facing site) to the central processing facility (operations site), this system and the specific lot codes would need to be included in the traceability test description.

Product sampling

- 8.3.13 Where a client has been determined to be Standard Risk according to Table 8, the auditor shall also collect product samples during surveillance and recertification audits.
- 8.3.14 The auditor shall:

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- a. Use Table 9 to determine whether product samples are to be collected at each consumer-facing site.
- b. Follow the [MSC Seafood Sampling Procedure](#) to determine which species to select for sampling and how to collect the samples.
 - i. If no Priority or Optional Species are available at any sites visited, the auditor does not need to collect seafood samples but shall record the justification in the CoC audit checklist.
- c. For each sample collected, ensure a traceability test has been completed as per 8.3.11.c and all product details are recorded in the CoC audit checklist.

Guidance 8.3.14.c

The reason for having a traceability test back to suppliers conducted in combination with product sampling is to make sure that the MSC has full information on the product or batch in the event that a product authentication test indicates mislabeling and a full supply chain trace back will need to be carried out by the MSC.

Verifying compliance with specific requirements on forced and child labour

- 8.3.15 If the organization's operation site(s) are classified as Lower Risk, then no action is needed.
- 8.3.16 If the organization's operation site(s) is classified as Standard Risk, the CAB shall verify that the organization:
 - a. Provides a signed copy of the CoC Certificate Holder Statement of Understanding of Labour Requirements.
 - b. Provides evidence that, for the relevant site(s), the labour audit complies with the MSC Third-Party Labour Audit Requirements at each audit.
 - i. In the first audit against the [CoC CFO Standard v2.0](#), the organization shall not be required to comply with 8.3.16.b.

Guidance 8.3.16

The [CoC Certificate Holder Statement of Understanding of Labour Requirements](#) and the [MSC Third-Party Labour Audit Requirements](#) are available on the MSC website (msc.org).

The objective of 8.3.16.b is to give organizations a grace period of approximately 1 year to complete the labour audit. This exemption is to be applied once only.

Verifying use of the Eco label, logo and other trademarks

- 8.3.17 If the client uses the MSC and/or ASC label, or other trademarks, the auditor shall verify that the client is permitted to use trademarks by confirming that:
 - a. The products are covered by a license agreement from MSC.

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- b. The client can show proof of approval from MSCI for packaging or menu designs for a sample of products.

Guidance 8.3.17

It is recommended that the CAB check the client's license agreement status on the scheme database during the audit planning stage. If a third party is the license holder for labeled products, MSCI can confirm this via ecolabel@msc.org.

In the absence of proof of approval, the auditor may contact MSCI via ecolabel@msc.org for information.

- 8.3.18 Where the client has used non-certified seafood ingredients in a product, the auditor shall verify the client's calculation for all or a sample of products to which this applies, as specified by the non-MSC/ASC certified seafood ingredients rules.

Guidance 8.3.18

The non-MSC/ASC certified seafood ingredients rules can be found in the [MSC Eco label user guide](#) or the [ASC logo user guide](#) respectively. These documents can be found on the MSC website (msc.org) or the ASC website (asc-aqua.org) and contain information on how to calculate the percentage of non-certified ingredients allowed in a product with the MSC or ASC label.

Closing meeting

- 8.3.19 Auditors shall conduct a closing meeting at the conclusion of each audit with the client's representative(s) to verify that the client understands:
- That until its certification status and information, including scope of certification, is displayed on the MSC and/or ASC website, the client is not certified and cannot make any claims concerning certification.
 - Any actions that the client may have to complete and their timeframes before certification can be awarded.
 - Any findings or non-conformities that have been identified during the audit and their likely categorization (subject to approval by the CAB's decision-making entity), timeframes to address these findings, and the process for verifying their completion.

Guidance 8.3.19.c

Major non-conformities raised at surveillance and recertification audits result in a follow-up visit within 90 days of the audit at which they were raised, as per 9.3.2.

- That the client must inform the CAB of any significant future changes that affect the certification, as specified in the contract.
- That the scope, subcontractor and supplier list is correct and agreed.
- The reporting timeframes for changes as detailed in the [CoC CFO Standard 5.3](#).



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Guidance 8.3.19

The auditor may allow other personnel to witness the site visits. Any diverging opinions regarding the audit findings and/or conclusions between the auditor and the audited can be discussed and, if possible, resolved at this stage. If not resolved it is recommended to record all opinions in the CoC audit checklist.