



## 8.2 Evaluation for single, multi-site, and group CoC audits

### Guidance 8.2

1 CoC audit checklist can be completed for a multi-site certificate by verifying only the relevant requirements at each site. For example, the auditor can assess segregation of certified and non-Certified seafood at sites taking physical possession of certified products but may not be able to conduct a full input/output reconciliation at this site if all records are held at the trading office.

### Opening meeting, gathering information, and procedures

- 8.2.1 Remote audits shall assess applicants against the same criteria and requirements as an on-site audit.
- 8.2.2 All audits shall begin with an opening meeting, where auditors shall confirm with the client all the following as a minimum:
- a. Continued eligibility for CoC certification as per 6.2.9.
  - b. Continued eligibility for group certification against 6.2.2, where relevant.
  - 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 other sites and/or subcontractors.
  - f. The access required and the type of information needed.
  - 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.
    - i. If applicable, the list of certified organizations for which the client conducts contract processing of certified products.
  - k. If the organization completes an on-site lab our audit, this shall be noted in the audit checklist.



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**Guidance 8.2.2**

There may be other points to be covered at the opening meeting as relevant, such as vocabulary and definitions. The opening meeting is also an opportunity for the audited to ask any questions about the CoC Standard or the audit process.

If the audit is remote, this may be carried out either on a call, video conference or through an initial email exchange.

Clients are not required to have identified all suppliers and are not required to be handling all of the products listed in the potential scope at the initial audit.

- 8.2.3 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 relevant version of the CoC Standard.

**Guidance 8.2.3**

If the client is not handling products listed in the proposed scope at the time of the audit, the CAB can collect evidence that the system in operation conforms to the CoC Standard for 1 or more sample products similar to those in the proposed scope. For example, if a client has certified Pollock and hake in scope but is processing non-certified cod and prawns during the audit, the CAB would probably want to focus on the handling of cod during the audit as it is most similar to the certified species in scope.

- 8.2.4 Auditors shall review the content and implementation of procedures relevant to CoC.

- 8.2.4.1 If the client is carrying out contract processing activities for certified products, the auditor shall review the relevant procedures to ensure that contract processing is undertaken in conformity with the CoC Standard.

**Guidance 8.2.4**

Examples of procedures could include written protocols for maintaining segregation, procedures for purchasing of certified products, employee training manuals, etc.

- 8.2.5 During the audit, auditors shall review records relating to the receipt, sale and any applicable physical handling of the products listed in the proposed scope.

**Interviews**

- 8.2.6 Auditors shall interview responsible personnel to verify their competency in understanding and applying the relevant CoC Standard.

- 8.2.6.1 The number of interviews carried out shall reflect the size of the organization, the complexity of operations, and the range of staff who could affect the integrity of certified products.



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8.2.6.2 Interviews shall be used to determine if personnel understand the relevant process or procedure which ensures conformity with the CoC Standard.

8.2.6.3 Interview questions shall not be leading.

**Guidance 8.2.6.3**

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

**Segregation**

8.2.7 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 schemes sharing the CoC Standard.

8.2.8 If subcontractors are used, auditors shall verify that appropriate systems are in place to ensure identification and traceability of certified products at point of dispatch and receipt.

**Guidance 8.2.8**

In a remote audit, segregation and identification may be demonstrated by photographs or a description of the procedures.

**Record-verification exercises**

8.2.9 Auditors shall conduct the following record-verification exercises while on site, relating to certified products (or similar non-certified product):

- a. Traceability tests on a batch or batches of product sold or ready for sale.
  - i. The test shall link input to output or vice versa through unique lots or delivery numbers, internal traceability records, purchase records (that identify the supplier(s), and the lots or batches of purchase), handling records, and supply records.
- b. Cross-checks of a sample of purchase records with delivery records and, where possible, against the actual product received.
  - i. Include the following records where relevant: bills of lading, invoices, delivery notes, health certificates/veterinary checks, catch certificates, purchase orders, and packing list/loading records.

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- c. Input/output reconciliation based on a time-period and/or batch of product.
  - i. This exercise shall include calculation of the yield if relevant, and consideration of whether this is justifiable.
- d. For consumer-facing operations, traceability tests on any labeled product sold as certified at the point of sale or serving.
  - i. The test shall link input to output or vice versa at the time of the audit through labeled product on the menu or fish counter, internal traceability records, or a delivery or transfer note that identifies the certified supplier.

8.2.10 Auditors shall determine the number of samples or products to use for record verification exercises, ensuring this sample is:

- a. Of the auditor's choice and obtained and reviewed whilst on-site, or during the same day as a remote audit.

**Guidance 8.2.10.a**

The audit should always be arranged to allow sufficient time on-site (or on the date of a remote audit) to conduct the record verification exercises. The only exception to being able to do this is where sufficient records are not provided in the timely manner required and a non-conformity is then raised against 8.2.11.

- b. Of sufficient number to:
  - i. Take into consideration the range of different handling processes, species in scope, and responsible parties.
  - ii. Be confident that the system is effective for all the products listed in the potential scope.
  - iii. Include checking traceability and/or volume records for product sent to and received from subcontractors, if applicable.
  - iv. Include records of any contract processing where relevant.

8.2.11 For records requested in 8.2.9, the auditor should set a time limit for receipt during the audit and raise a non-conformity if this is not met.



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**Guidance 8.2.9–11**

A traceability test is a record-based trace of a batch sold or ready for sale back to its related purchase(s). The traceability test shall test that these records are available and link the batch through each step where it is handled, including handling at any subcontractors or off-site facilities.

An input/output reconciliation may be carried out between 2 time periods, in relation to one batch, or in relation to one batch within a defined time period. The purpose of the input/output reconciliation is to demonstrate that certified outputs are not greater than the inputs, except as related to added ingredients, and that where product is transformed, the yield (conversion rate) is accurate and justifiable. In verifying justifiable yields, it is recommended to cross-check the product specification with the factory records and with yields reported at previous audits.

Wherever possible, it is recommended that samples for record checks are selected from product the auditor views on-site. Physical product identification and quantities can then be cross-checked with traceability and volume records. It is recommended to look at traceability records and input/output reconciliation records in situ (i.e. on the factory floor), wherever possible.

In selecting the sample size, an example of different processes would be a primary processor that is filleting both Pollock and salmon in different workshops. In this case, a traceability test and input/output reconciliation would typically be carried out for both a salmon and whitefish product.

The time limit set by the auditor for records may, for example, be aligned with the client's product recall timeframe. The time to produce input/output reconciliation documents may require longer but would still need to be obtained and reviewed while on-site. The auditor can alert the client to the Expected time limits for gathering records at the time of sending the audit plan.

- 8.2.12 At an unannounced audit, records for the traceability test and input/output reconciliation shall be verified on-site, but other management system records may be requested after the audit.

**Guidance 8.2.12**

This is intended to address situations where management personnel are not present and so certain records (e.g. contracts with subcontractors, licensing agreement, etc.) cannot be obtained. It is important that records relating to traceability, identification, and input/output reconciliation are verified on-site, as this is where an unannounced audit may better identify product integrity risks.

- 8.2.13 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.

**Guidance 8.2.13**

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 the audit.

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**Verifying compliance with specific requirements on forced and child labor**

- 8.2.14 If the organization, all operation sites, and subcontractors are classified as Lower Risk as per 7.1.8, then no action is needed.
- 8.2.15 If the organization, any operation site, or subcontractor is classified as Standard Risk as per 7.1.8, the CAB shall verify that the organization:
- a. Provides a signed copy of the CoC Certificate Holder Statement of Understanding of Labor Requirements.
  - b. Provides evidence that, for the relevant site(s), the labor audit complies with the MSC Third-Party Labor Audit Requirements at each audit.
    - i. In the first audit against the [CoC Default Standard v5.0](#) (or [Group Standard v2.0](#)), the organization shall not be required to comply with 8.2.15.b.

**Guidance 8.2.15**

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

The objective of 8.2.15.b is to give organizations a grace period of approximately 1 year to complete the labor audit. This exemption is to be applied once only.

**Verifying use of the Eco label, logo, or other trademarks**

- 8.2.16 If the client uses the MSC and/or ASC label, or other trademarks on their own products or for a customer, the auditor shall verify that the client is permitted to use the trademarks by confirming that:
- a. The products are covered by a license agreement from MSC.
  - b. The client can show proof of product approval from MSC for packaging designs for a sample of products.

**Guidance 8.2.16**

It is recommended that the CAB check the client's license agreement status on the scheme database during the audit planning stage. If the client's customer is the license holder for labeled Products, MSC can confirm this via [ecolabel@msc.org](mailto:ecolabel@msc.org).

In the absence of product approval proof, the auditor may contact MSC via [ecolabel@msc.org](mailto:ecolabel@msc.org) for information.

- 8.2.17 Where the client includes non-certified seafood ingredients in products sold as certified, 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.



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**Guidance 8.2.17**

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](http://msc.org)) or the ASC website ([asc-aqua.org](http://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**

- 8.2.18 Auditors shall conduct a closing meeting at the conclusion of each audit with the client's representative(s) to verify that the client understands:
- a. 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.
  - b. Any actions the client may have to complete and their timeframes before certification can be awarded.
  - c. 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 or non-conformities, and the process for verifying their completion.
  - d. That the client shall inform the CAB of any significant future changes that affect certification, as specified in the contract.
  - e. That the scope, subcontractor, and supplier list is correct and agreed.
  - f. The reporting timeframes for changes as detailed in the CoC Standard.

**Guidance 8.2.18**

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.