



Information required and audit plan COSMOS brandowner renewal inspection

1. Information required

Below is a list of information you need to prepare in time for your inspection. Your operation must be accessible to the inspector, with all relevant staff available.

If you are not properly prepared for your inspection we may have to visit again, which you will be charged for. Please use this list to confirm the relevant information is available and keep this sheet until your inspection. We are happy to answer your inspection questions over the phone or email

All information provided at inspection will remain confidential.

Input-output balance

The aim of this exercise is to demonstrate that total product despatched/sold is equal to the amount of product purchased and received, this is done on count, not on sales value (though sales records must match with goods out quantities).

The amount despatched/sold will depend on the amount of stock held at the beginning and end of the period audited so verifiable stock takes must be available to demonstrate opening and closing stock levels.

Input/output balance exercises are expected to cover a minimum period of three months.

Quantities purchased - purchase orders, supplier invoices, delivery notes, evidence of goods received at warehouse confirming quantities of product(s).

- **Quantities sold** - goods out records, sales records, invoices and delivery documentation confirming quantities sold and to whom for wholesale orders, up to point of sale for retail orders.
- **Opening stock (OS)** – records of stock takes conducted at warehouse(s)/fulfilment centre as well as any other place where stock is held. If rolling stock takes are conducted it must be demonstrated how often these are done and how discrepancies are reconciled.
- **Stock received (SR)**- purchase orders, receipts, goods in records, supplier delivery notes and invoices for all goods received.
- **Quantities sold (QS)** - sales records, goods out records, invoices and delivery notes to customers for all sales.
- **Closing stock (CS)** - verifiable stock take records from physical stock takes conducted at warehouse/fulfilment centre as well as any other place where stock is held. If rolling stock takes are conducted it must be demonstrated how often these are done and how discrepancies are reconciled, closing stock can be determined during the inspection.

- **Discrepancies** - you must be able to account for any discrepancies between opening stock, closing stock and sales.

OS+SR-QS=CS

If you receive, store and despatch COSMOS goods and/or materials the following records must be available:

- **Opening stock (OS)** - records from physical stock takes conducted on site, at warehouse(s)/fulfilment centre as well as any other place where stock is held. If rolling stock takes are conducted it must be demonstrated how often these are done and how discrepancies are reconciled.
- **Stock received (SR)**- purchase orders, receipts, goods in records, supplier delivery notes and invoices for all goods received.
- **Quantities sold (QS)** - sales records, goods out records, invoices and delivery notes to customers for all sales.
- **Closing stock (CS)** - verifiable stock take records from physical stock takes conducted on site, at warehouse/fulfilment centre as well as any other place where stock is held. If rolling stock takes are conducted it must be demonstrated how often these are done and how discrepancies are reconciled.
- **Discrepancies** - you must be able to account for any discrepancies between opening stock, closing stock and sales.

OS+SR-QS=CS

Trace audit

The aim of this exercise is to demonstrate you have full traceability from goods in to goods out; wholesale products must be traceable from supplier to customer by batch number, direct sales (retail sales) must be traceable from supplier to point of sale by batch number.

The following records must be available:

- Product details for each certified product.
- Purchase orders for each batch of product.
- Goods in records/evidence of goods received at warehouse including batch numbers.
- Supplier delivery notes/invoices for each batch received.
- Customer purchase orders.
- Goods out records/evidence goods have been shipped to customer with links to batch numbers.
- Sales invoice and delivery documents to customer linked to batch numbers.

Products – COSMOS standards 5, 6, 7

The following records must be available:

- Product specifications/working recipes for all licensed products (unless your contract manufacturer is responsible for submission and approval of your formulations to SA).

- Copies of contract manufacturer current COSMOS certification documentation listing your products.

If you are responsible for sourcing and providing ingredients to your contract manufacturer:

- Confirmation of approval from SA for non-organic raw materials.
- Copies of your supplier certification documentation listing approved materials.
- Palm oil, palm kernel oil and certain palm derivatives – organic or CSPO certificate for materials approved to COSMOS standards V3.1.
- Palm oil, palm, kernel oil and palm derivatives, organic, RSPO, SAN, RSB or UEBT certification documents for materials approved to COSMOS standard V4 (and any subsequent versions).

Labelling - COSMOS standard 10

The following must be available:

- Examples of product labelling/packaging for all your licensed products.
- Examples of all materials where the SA COSMOS symbol is used and/or reference to COSMOS is made (website, stationery, marketing materials, etc).

Packaging materials – COSMOS standard 8.3

The following records must be available:

- Packaging material specifications for all packaging used.
- Documentation showing amount of packaging used that can be recycled.
- Packaging review documents demonstrating that all packaging is reviewed at least once every three years.
- Completed COSMOS packaging forms for products approved to COSMOS standard version 4 (and any subsequent versions).
- Records of packaging material quantities used against quantities of sales unit (in number or in weight) for products approved to COSMOS standard version 4 (and any subsequent versions).

Environmental Management – COSMOS standard 9

- Environmental management plan, or ISO 14001 certification documentation.

Additional documentation

The following records must be available:

- Copies of supplier/contract manufacturer current organic and/or COSMOS certification documentation
- Certified sales declaration for the most recent declared period with evidence how the declared figure was calculated.

- Quality manual.
- Procedures and work instructions relevant to COSMOS.
- Staff training records.
- Complaints procedure and register detailing all complaints received, investigations and actions taken.

2. Audit plan

Times will vary dependent on size of operation being audited and staff present. The opening meeting will commence at the time indicated in your confirmation email/letter.

Opening meeting

- Confirm plan for the day, check key staff availability
- Confirm scope, confidentiality statement
- Overview of business activities
- Discuss any questions you may have

Audit

- Verification of required documentation
- Conduct input/output balance and traceability audit

Closing meeting

- Outcome of inspection and review of any issues raised
- Explanation of certification process, 30 days to submit corrective actions
- Discuss any questions you may have

This audit plan is provided as a guide. If circumstances warrant any great deviation to the agenda suggested, please inform your inspector prior to the inspection date.

If the inspection is being conducted at the same time by our inspector as an SAGB inspection, or other processor scheme, many of the agenda points will be covered concurrently.

All information obtained during these inspections is treated as confidential and will only be discussed between relevant Soil Association certification staff, or other relevant certification body, and the inspector.