



## Information required at inspection and audit plan – COSMOS processors

This guide is designed to help you prepare for your annual inspection visit. Please ensure that all information listed is readily accessible at your inspection and covers the period since your last visit; if it is not, we may need to carry out a follow-up visit at additional cost.

Your records must show full traceability from receipt of raw materials to dispatch. Your inspector must also be able to complete an audit verifying the balance between input and output. Please ensure the relevant information is available and keep this document until your inspection.

All information provided at inspection will remain confidential.

### 1. Information required

#### 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.

#### The following records must be available:

- **Opening stock (OS)** - stock take records of both raw materials and finished products, annual stock take as minimum, 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)** - stock take records of both raw materials and finished products, annual stock takes as minimum, 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, usage and sales.

#### OS+SR-QS=CS

Soil Association Certification Limited, Spear House, 51 Victoria Street, Bristol BS1 6AD  
T 0117 914 2411 E [cert@soilassociation.org](mailto:cert@soilassociation.org) W [www.sacert.org](http://www.sacert.org)

## **Trace audit**

The aim of this exercise is to demonstrate you have full traceability between goods in and 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 including batch numbers, with evidence of organic/COSMOS verification check (confirming authenticity of organic and/or COSMOS certified goods)
- 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 invoices 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.
- Confirmation of approval from SA for non-organic raw materials.
- Copies of your supplier certification documentation listing approved materials.
- Processing and/or packing records for each batch produced including quantities.
- Palm oil, palm kernel oil and certain palm derivatives – organic or CSPO certificate for materials certified to COSMOS standard 3.1.
- Palm oil, palm, kernel oil and palm derivatives, organic, RSPO, SAN, RSB or UEBT certification documents for materials certified to COSMOS standard V4 (and any subsequent versions).
- If water is used in certified products evidence the water meets COSMOS standard 6.1.1 (not required if you are UK based and use mains water).

## **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:**

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- 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).

## **Cleaning and cleaning materials – COSMOS standard 9.2**

### **The following records must be available:**

- Full details of all cleaning materials used on contact surfaces.
- Soil Association approval of cleaning materials used on contact surfaces.
- Hygiene/cleaning procedures, schedules and records.

## **Environmental Management – COSMOS standard 9**

- Environmental management plan, or ISO 14001 certification documentation.

### **Additional documentation**

#### **The following records must be available:**

- 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

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- Discuss any questions you may have

### **Documentation**

- Set up targets for input/output balance and trace audits
- Discuss required documentation

### **Site tour**

- Tour of facilities, goods in, storage, production, goods out, cleaning, etc.

(Lunch)

### **Documentary review**

- Conduct input/output balance and trace audit
- Review of product specifications, labels and packaging materials
- Review of quality manual, procedures, work instructions and staff training
- Review of cleaning procedures/records/materials
- Review of goods in, stock records and goods out records
- Review of Environmental Management Plan
- Review of complaints register

### **Closing meeting**

- Outcome of inspection and review of any issues raised
- Explanation of certification process, 30 days to submit corrective actions
- Provide an opportunity for the auditee team to ask question.

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.