



Information required at COSMOS brandowner application inspection and audit plan

This guide is designed to help you prepare for your application inspection. Please ensure the information is available for your inspection.

Your records must demonstrate how you will ensure that there is full traceability from receipt to despatch. If you plan to use already existing systems, the inspector will carry out a traceability exercise on an existing product as well as an input output balance on a different existing product to verify your systems meet the standards requirements.

We understand that some of the records and procedures required may not be implemented yet, particularly if you are a start-up business, in this case you need to demonstrate to the inspector how you will meet the relevant standards once your licence is issued.

To help meet requirements we provide various record sheets which are available on the Soil Association Certification website.

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 will 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.

- 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

- 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 standard V3.1.
- Palm oil, palm, kernel oil and palm derivatives, organic, RSPO, SAN, RSB or UEBT certification documents for materials approved to COSMOS standard version 4 (and any subsequent versions).

Labelling - COSMOS standard 10

- 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

- Packaging material specifications for all packaging used.
- Documentation showing amount of packaging used that can be recycled.
- Completed COSMOS packaging forms 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

- 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.

SA Certification COSMOS Audit plan – Brand holder

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 auditee may have

Audit

- Verification of required documentation
- Conduct input/output balance or verify records and systems are in place to conduct these in future
- Conduct traceability audit or verify records and systems are in place to conduct these in future

Closing meeting

- Outcome of inspection and review of application requirements/issues raised
- Explanation of certification process, 30 days to submit corrective actions
- Discuss any questions auditee 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.