International Featured Standards (IFS) Food
Version 6, April 2014

"Žitoprerada DM" d.o.o.
Novi Bečej
SERBIA

International Featured Standards (IFS) Food
Version 6, April 2014

ISACert Audit Report

Report to:

"Žitoprerada DM" d.o.o.
Bašaidski put bb
23272 Novi Bečej
SERBIA

Date(s) of audit: 25-12-2017, 26-12-2017, 27-12-2017

Audit type: Repeat

Auditor(s): Isidora Ivkovic

CONFIDENTIAL

This audit report may not be used as a proof for certification.
This audit report may not be given to a third party, other than in full.

Audit Report of "Žitoprerada DM" d.o.o.

1. Audit procedure

This report gives the details of the audit of "Žitoprerada DM" d.o.o. against the International Featured Standards (IFS) Food, Version 6 from April 2014.
The audit was performed by Isidora Ivkovic.

Pre-audit requirements:

1. The audit report of conformance to the International Featured Standards (IFS) Food cannot be used to prove or disprove compliance with other Standards.
2. Audit results were obtained by sampling. In the case that no non-conformities were reported, this is no proof for the complete absence of non-conformances.

2. Audit details

<table>
<tr><th colspan="4">Audit details</th></tr>
<tr><td colspan="4">Name of Certification Body: ISACert B.V.</td></tr>
<tr><td colspan="2">Auditor(s):
Isidora Ivkovic</td><td colspan="1">Date/time of current audit:
25-12-2017 08:00 - 16:00
26-12-2017 08:00 - 16:00
27-12-2017 08:00 - 13:00
-</td><td>Date/time of the previous audit:</td></tr>
<tr><td colspan="2">Name and address of the company (or headquarter):
"Žitoprerada DM" d.o.o.
Bašaidski put bb
23272 Novi Bečej
SERBIA</td><td colspan="2">Name and address of the audited site:
"Žitoprerada DM" d.o.o.
Bašaidski put bb
23272 Novi Bečej
SERBIA</td></tr>
<tr><td colspan="2"></td><td colspan="2">COID: 47157</td></tr>
<tr><td>Phone:
+38123771143</td><td>Fax:</td><td>Phone:
+38123771143</td><td>Fax:</td></tr>
<tr><td colspan="4">Email address: svetlana.gagic@blagobisernogostrva.com</td></tr>
<tr><th colspan="4">Scope of audit</th></tr>
<tr><td colspan="4">Production and packaging of waffles, tea biscuit and strudel.</td></tr>
<tr><th colspan="4">Product and technology scope(s)</th></tr>
<tr><td colspan="4">6, F</td></tr>
</table>

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Audit participants

Name	Position	Opening meeting	Documentation review	Site assessment (Audit)	Closing meeting
Svetlana Gagic	Deputy General Manager/ Team leader	X	X	X	X
Sanja Jovic	Technologist	X	X	X	X
Miljana Grbovic	Commercial director	X	X	X	X
Ivana Bojanovic	Trainee	X	X	X	X
Maja Grbovic	Head of production		X	X	
Branislav Lazic	Head of maintenance		X	X	
Igor Jovanovic	Head of storage			X	
Goran Naumovski	Operator			X	
Miroslav Dan	Operator			X	
Aleksandar Naumovski	Operator			X	
Zolika Keler	Operator			X	

Final result of audit

As a result of the audit performed on 25-12-2017, 26-12-2017, 27-12-2017, ISACert B.V. found that the processing activities of **"Žitoprerada DM" d.o.o.** for the above mentioned scope of audit comply with the requirements set out in the IFS Food, Version 6, at **Higher Level,** with a score of 99.03%.

Next audit has to be performed in time period 8 weeks before and 2 weeks after: 31-12-2018.

Company profile

Company is privately owned, independent.
Plant was built in 1989 and since 2009. it is privatized and separated from milling production company here in Novi Becej. Before privatization it was one large company. The latest investments made concerning Quality and Food Safety was in 2017-automation of the part of the lineThe surface of the plant is 6000 square meters, production area is 2500 square meters. Company is producing 2 800 tons of products per year, 50% is for export market in countries Croatia, Monte Negro, Bosnia and Herzegovina, Slovenia, Macedonia, Kosovo, Germany, Slovakia, Romania, Bulgaria, Poland, Czech Republic,Poland. In Serbia and in Croatia they produce private labels - Metro, Mercator, Delhaize, Dis, Domaca trgovina, Aman, Lidl.
In total 45 employees are working within the company of which 45 full time plus 15 seasonal workers. The company is working in 2 shift (optionally 3 day shift) 5 or 6 days per week.
The main activity is producing and packaging of waffles, tea biscuit's and strudels. Products are produced on this site, using following technologies: baking (P11), mixing, cutting and manipulation, packaging (P12).
Therefore certification scope is: Production and packaging of waffles, tea biscuits and strudels. Outsourced processes:none. No seasonal breaks of more than one week.
No exclusions from scope.
No traded products present.
The company is approved by the authorities under veterinary number 20311.
Other certificates held by the company ISO 9001. Certificate is valid until 29.12.2018. (SGS)

Audit Report of "Žitoprerada DM" d.o.o.

The audit duration is longer because it is a combined audit with another standard. The IFS logo is not used by the company. Contact person in case of emergency is Svetllana Gagic, phone: 00381658659003, e-mail: svetlana.gagic@blagobisernogostrva.com fax: 0038123771143.
Reviewer
L. Stam

3. Result

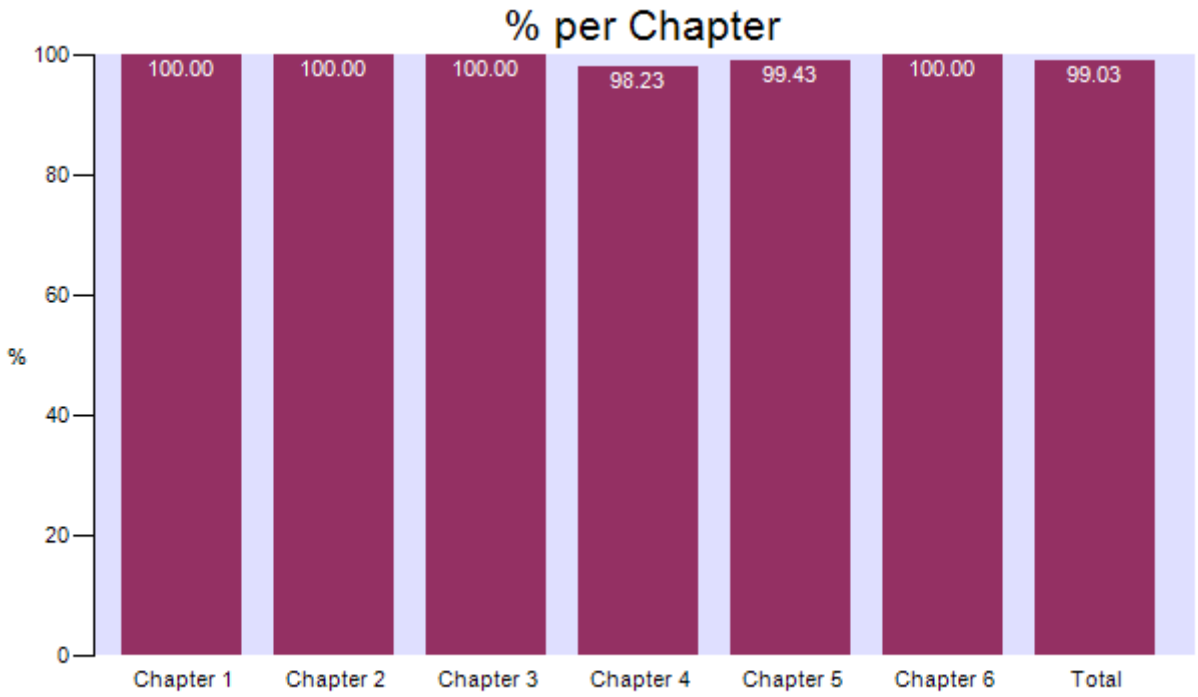
The processing activities of company "Žitoprerada DM" d.o.o. met the requirements of the IFS food Version 6. The company passed with a score of 99.03% at:

Score: 99.03%
Higher level

Summary overview:

	Chapter 1	Chapter 2	Chapter 3	Chapter 4	Chapter 5	Chapter 6
	Senior Management Responsibility	Quality and Food Safety Management System	Resource Management	Planning and Production Process	Measurements, Analysis, Improvements	Food Defense and External Inspections
KO	0	0	0	0	0	0
Major	0	0	0	0	0	0
A	22	33	26	124	43	7
B	0	0	0	0	1	0
C	0	0	0	3	0	0
D	0	0	0	0	0	0
N/A	0	0	2	15	1	1

General summary table for all chapters:



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Observations regarding KO's and Majors:

No.	Level	Requirement set out in the IFS Food	Rating	Observation auditor

Audit Report of "Žitoprerada DM" d.o.o.

Overall summary of the audit:
The management is involved in the daily process. The effectiveness of operations is monitored. Employees are made aware of their responsibilities. Objectives for 2017 and for 2018. are documented. A management review is carried out, seen report from 15.12.2017.
The company have 3 HACCP plans. HACCP plan 1 - Strudle, HACCP plan 2 - Cajno pecivo, HACCP3 - Vafle/ Napolitanke, The CCP's with critical limits: CCP1 temperature of baking, limits for strudel T1=115 to 180°C, T2= 280 to 315°C, for tea biscuits T1=170 to 235, integral tea biscuits 210 to 250°C; CCP2 metal detection etalons for machine APEX 100 fero diameter 1,2mm, stainless steel 2,0mm and non ferrous 1,5mm; etalons for machine CIEA1 fero diameter 1,0mm, stainless steel 1,5mm and non ferrous 1,0mm; etalons for machine CIEA2 fero diameter 1,2mm, stainless steel 1,8mm and non ferrous 1,5mm;CEIA21-1 fero diameter 1.0mm, stainless steel 1.8mm, and non ferrous 1.5mm. All CCP are validated. Limits are defined trough machine producer specifications and sensitivity of machine, validation and rationale limits are also based on best practice. For each CCP a monitoring system is defined per batch and per hour. Records are verified by Production manager. The risks from chemical, physical or microbiological contamination are identified. Seen overview of allergen-containing materials and risk assessment of Avgust 2016.The company does not work with GMO products.
Specifications are in place. Suppliers are approved via a questionnaire for suppliers, supplier auditing at frequency once per year. List of purchased goods flour, sugar, salt, vegetable oil, marmalade's, cocoa powder, invert sugar syrup, soy lecithin, packaging material,etc. Specific requirements agreed for private labels are approved. Certificates of conformity for packaging materials seen. The intended use of packing materials is communicated to the suppliers.
A system is in place for traceability. This includes traceability of primary packaging materials, raw materials, semi-finished products and finished products. Frequency of traceability test is once time per year. Last traceability test is dated 23.12.2017.. During the audit a traceability trail was performed on following products chosen by the auditor:Tamna Strudla Brusnica 135g , best before 15.11.2018. and Uni napolitanke kakao 400g best before 23.11.2018. No deviations spotted in the related specification, recipe and work instructions.
Access to the site is regulated by fence, video surveillance system. Visitors and contractors are included in the access policy. Personal hygiene rules are communicated and compliance is checked visually on daily base and by swabs based on sampling plan.
Walls, floors and ceilings are in good condition, suitable and clean. No excessive amount of water used. Potable water in sufficient amount available. Samples are analysed. Pest control is operated by an external pest controller. Pest inspection is carried out 12 times per year.
Laboratory testing is scheduled based on risk assessment. Pathogen testing like Salmonela, Enterobacteriace is performed by a contracted laboratory. The quantity control system based on minimum weight is checked at a frequency of every hour and meets legal requirements.

Description of follow up of corrective actions from the previous audit:
7 NC from last audit. 3B and 4 C.all are effectively solved.

Chapter 1: Senior Management Responsibility

Summary of all Chapter 1 deviations and non-conformities found:

No.	Level	Requirement set out in the IFS Food	Rating	Observation auditor

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Chapter 2: Quality and Food Safety Management System

Summary of all Chapter 2 deviations and non-conformities found:

No.	Level	Requirement set out in the IFS Food	Rating	Observation auditor

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Chapter 3: Resource Management

Summary of all Chapter 3 deviations and non-conformities found:

No.	Level	Requirement set out in the IFS Food	Rating	Observation auditor

Audit Report of "Žitoprerada DM" d.o.o.

Chapter 4: Planning and Production Process

Summary of all Chapter 4 deviations and non-conformities found:

No.	Level	Requirement set out in the IFS Food	Rating	Observation auditor
4.5.2		Detailed specifications shall exist for all packaging materials which comply with the current relevant legislation.	C	There is no migration in specification for packaging material for packaging material Pet tray. NC from last year is solved. Seen migration test and Declaration of conformity for all packaging material.
4.16.5		Temporary repairs shall be carried out so that product requirements are not affected. Such work shall be documented and a short-term deadline set for eliminating the fault.	C	During thre audit it was observed adhesive tape on equipment - line for vaffles.
4.20.1		Raw material specifications identifying allergens requiring declaration that are relevant to the country of sale of the finished product shall be available. The company shall maintain a continuously up to date listing of all raw materials containing allergens used at its premises, which also identifies all blends and formulas to which such raw materials containing allergens are added.	C	Seen risk assessment is done. Physical state of the allergenic material is not taken into account.

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Chapter 5: Measurements, Analysis, Improvements

Summary of all Chapter 5 deviations and non-conformities found:

No.	Level	Requirement set out in the IFS Food	Rating	Observation auditor
5.1.1	KO	KO N° 8: Effective internal audits shall be conducted according to a defined agreed audit program and shall cover at least all requirements of the IFS Standard. Scope and frequency of internal audits shall be determined by hazard analysis and assessment of associated risks. This is also applicable for off site storage locations owned or rented by the company.	B	The food safety and quality management system are audited internally. The food safety and quality management system are audited internally. The audit planning for this year is documented in Plan internih provera 2017. Auditor assessed reports of internal audit from all department dated 07.12.2017. The frequency of the internal audits not established by risk analysis.

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Chapter 6: Food Defense and External Inspections

Summary of all Chapter 6 deviations and non-conformities found:

No.	Level	Requirement set out in the IFS Food	Rating	Observation auditor

4. Report of the N/A evaluations

No.	Level	Requirement set out in the IFS Food	Rating	Observation auditor
3.4.8		Where highly perishable food products are handled, the following additional requirements regarding hand hygiene shall also be provided: – hand contact-free fittings – hand disinfection – adequate hygiene equipment – signage highlighting hand hygiene requirements – waste container with hand contact-free opening.	N/A	No high care area present.
3.4.11		Where the hazard analysis and assessment of associated risks show the necessity, cleaning facilities shall be available and used for boots, shoes and further protective clothing.	N/A	No need for further protective clothing.
4.7.3		Outdoor storage shall be kept to a minimum. Where goods are stored outside, hazard analysis and assessment of associated risks shall be undertaken in order to ensure that there is no risk of contamination or adverse effect on quality and food safety.	N/A	No outside storage.
4.8.3		In case of microbiologically sensitive production areas, these shall be operated and monitored to ensure product safety is not compromised.	N/A	No high care area required.
4.8.4		Laboratory facilities and in-process controls shall not affect the product safety.	N/A	No laboratory facilities on site.
4.9.9.4		Non-potable water shall be transported in separate, properly marked piping. Such piping shall not be connected to the drinking water system, or allow the possibility of reflux to contaminate potable water sources or the factory environment.	N/A	Non-potable water is not in use.
4.10.10		Where a company hires a third-party service provider for cleaning and disinfection activities, all requirements specified within section 4.10 shall be clearly defined in the respective contract.	N/A	No third-party service provider for cleaning.
4.12.11		Based on hazard analysis and assessment of associated risks, preventive measures shall be in place for handling of glass packaging, glass containers or other kinds of containers in the production process (turn over, blow, rinse, etc.). After this process step there shall be no further risk of contamination.	N/A	No glass, cans or other rigid packaging used.
4.14.6		Where a company hires a third-party storage service provider, the service provider shall be subject to IFS Logistics requirements. If the third party service provider is not certified to IFS Logistics, all relevant requirements equivalent to the company's own warehousing practices shall be fulfilled and this shall be clearly defined in the respective contract.	N/A	No third -party storage service provider.
4.15.3		Where goods must be transported at certain temperatures, before loading, the temperature inside the vehicle shall be checked and documented.	N/A	Goods are transported at ambient temperature.
4.15.4		Where goods must be transported at certain temperatures, maintaining the adequate range of temperatures during transport shall be ensured and documented.	N/A	Goods are transported at ambient temperature.
4.19.1		For products being delivered to customers and/or countries with GMO requirements, the company shall have in place systems and procedures to allow the identification of products consisting of GMOs, containing GMOs or produced from GMOs, including food ingredients, additives and flavouring(s).	N/A	Company does not work with GMO products.
4.19.2		Raw material specifications and delivery documents identifying products consisting of, being made from, or containing GMOs shall be available. The assurances concerning the GMO status of the raw materials shall be agreed by contract with the supplier or the relevant technical documents shall specify the GMO status. The company shall maintain a continuously updated listing of all	N/A	Company does not work with GMO products.

		GMO raw materials used at its premises, which also identifies all blends and formulas to which such GMO raw materials are added.		
4.19.3		There shall be adequate procedures to ensure that where products consisting of or containing GMOs are manufactured, contamination of non-GMO products is avoided. Adequate control measures shall be in place to avoid GMO cross contamination. The effectiveness of these procedures shall be monitored by testing.	N/A	Company does not work with GMO products.
4.19.4		Finished products containing GMOs or labelled as not containing GMOs shall be declared in accordance with current legal requirements. Delivery documents shall include the corresponding reference to GMOs.	N/A	Company does not work with GMO products.
4.19.5		Customer requirements concerning the GMO status of products shall be clearly implemented by the company.	N/A	Company does not work with GMO products.
4.20.4		Where customers specifically require that products are “free from” certain substances or ingredients (e.g. gluten, pork, etc.), or that certain methods of treatment or production are excluded, verifiable procedures shall be in place.	N/A	No allergen claims used.
5.6.6		Where internal analysis is undertaken, qualified and trained personnel shall be in place, as well as appropriate equipment and premises.	N/A	No internal analysis.
6.1.3		If legislation makes registration or on-site inspections necessary, evidence shall be provided.	N/A	No Food Defense regulations existing in Serbia and where the products are sold: Serbia, Bosnia and Herzegovina, Croatia, Montenegro, Slovenia, Slovakia, Czech Republic, Germany, Italy, Bulgaria, Romania, Poland, Sweden, Macedonia.

5. Corrective Action Plan

Company: "Žitoprerada DM" d.o.o. Bašaidski put bb 23272 Novi Bečej SERBIA	Date(s) of Audit: 25-12-2017, 26-12-2017, 27-12-2017

List of Non-Conformities

No.	Level	Requirement set out in the IFS Food	Rating	Observation auditor	Root cause analysis	Corrective action implemented + date	Responsible function	Review result of the auditor	
								Comment	Advice
4.5.2		Detailed specifications shall exist for all packaging materials which comply with the current relevant legislation.	C	There is no migration in specification for packaging material for packaging material Pet tray. NC from last year is solved. Seen migration test and Declaration of conformity for all packaging material.	We change supplier of packaging materials. We demand appropriate Declaration of conformity. In our specification migration are missed because of omission, but we demand test reports related to migration.	Specification is done. Revision of specification in case of change of suppliers. (10-1-2018)	IFS representative	Root and CA are approrpiate.	Positive

4.16.5		Temporary repairs shall be carried out so that product requirements are not affected. Such work shall be documented and a short-term deadline set for eliminating the fault.	C	During thre audit it was observed adhesive tape on equipment - line for vaffles.	The maintenance worker did not follow the procedures and instructions.	Adhesive tape is removed. Training for maintenance workers, Check the effectiveness of the training through the test and during the daily job. (8-1-2018)	IFS representative, Head of maintenance.	Root and CA are appropriate.	Positive
4.20.1		Raw material specifications identifying allergens requiring declaration that are relevant to the country of sale of the finished product shall be available. The company shall maintain a continuously up to date listing of all raw materials containing allergens used at its premises, which also identifies all blends and formulas to which such raw materials containing allergens are added.	C	Seen risk assessment is done. Physical state of the allergenic material is not taken into account.	We assessed all raw materials, but physical state of raw materials / allergen is not taken into account.	Risk assessment is done. In case of new raw materials containing allergen or change of physical state of existing ones revision will be done. (5-1-2018)	IFS representative	Root and CA are appropriate	Positive
5.1.1	KO	KO N° 8: Effective internal audits shall be conducted according to a defined agreed audit program and shall cover at least all requirements of the IFS Standard. Scope and frequency of internal audits shall be determined by hazard analysis and assessment of associated risks. This is also applicable for off site storage locations owned or rented by the company.	B	The food safety and quality management system are audited internally. The food safety and quality management system are audited internally. The audit planning for this year is documented in Plan internih provera 2017. Auditor assessed reports of internal audit from all department dated 07.12.2017. The frequency of the internal audits not established by risk analysis.	Internal audit was performed once per year. In addition to internal audit we conduct also site inspection. However, it is missed to carry out a risk analysis.	Conduct a risk analysis. Updated a Internal Audit plan for 2018. Inform responsible personal. (10-1-2018)	HACCP team, IFS representative	Root and CA are appropriate.	Positive

Audit Report of "Žitoprerada DM" d.o.o.

6. Detailed Audit Report

Company: "Žitoprerada DM" d.o.o. Bašaidski put bb 23272 Novi Bečej SERBIA				Date(s) of Audit: 25-12-2017, 26-12-2017, 27-12-2017
No.	**Level**	**Requirement set out in the IFS Food**	**Rating**	**Observation auditor**
1 Senior Management Responsibility				
1.1 Corporate policy/Corporate principles				
1.1.1		The senior management shall draw up and implement a corporate policy. This shall consider as a minimum: – customer focus – environmental responsibility – sustainability – ethics and personnel responsibility – product requirements (includes: product safety, quality, legality, process and specification). The corporate policy shall be communicated to all employees.	A	The company policy is dated September 2017. and signed by General Manager, Ljiljana Grbovic. The employees of the company are informed of the policy through bulletin boards, education. The content of the policy complies with the requirements of the standard.
1.1.2		The content of the corporate policy shall have been broken down into specific objectives for the related departments. The responsibility and the time scale for achievement shall be defined for each department of the company.	A	Clear and measurable targets are set and reviewed by the company management every quarterly. The following objectives are set: new design of packaging materials, new customers, new products. Objectives were communicated to the people involved. Effectiveness was monitored quarterly. New design of packaging materials is done.
1.1.3		From the corporate policy, the quality and food safety objectives shall be communicated to the employees in the respective departments and shall be effectively implemented.	A	
1.1.4		The senior management shall ensure that the achievement of all objectives is regularly reviewed, as a minimum at least once a year.	A	
1.1.5		All relevant information related to food safety and quality shall be communicated effectively and in a timely manner to the relevant personnel.	A	
1.2 Corporate structure				
1.2.1		An organisation chart shall be available showing the structure of the company.	A	
1.2.2		Competences and responsibilities, including deputation of responsibility shall be clearly laid down.	A	
1.2.3		Job descriptions with clearly defined responsibilities shall exist and shall be applicable for employees whose work has an effect on product requirements.	A	

1.2.4	KO	KO n° 1: The senior management shall ensure that employees are aware of their responsibilities related to food safety and quality and that mechanisms are in place to monitor the effectiveness of their operation. Such mechanisms shall be clearly identified and documented.	A	The management team consists of General Manager, Production Manager, Deputy of General Manager, Selling manager. The employees of the company have access to the relevant work instructions by daily and weekly meeting and by table and are kept informed of changes. Management ensures that the work is executed as instructed via instructions which are in written form which are placed in appropriate places. The different responsibilities within the company are defined through job description and responsibilities are communicated to stakeholders through meetings and management review.
1.2.5		Employees with influence on product requirements shall be aware of their responsibilities, and shall be able to demonstrate their understanding of their responsibilities.	A	
1.2.6		The company shall have an IFS representative nominated by senior management.	A	Svetlana Gagic, General Manager deputy
1.2.7		The senior management shall provide sufficient and relevant resources to meet the product requirements.	A	
1.2.8		The department responsible for quality and food safety management shall have a direct reporting relationship to the senior management.	A	
1.2.9		The company shall ensure that all processes (documented and undocumented) are known by the relevant personnel and are applied consistently.	A	
1.2.10		The company shall have a system in place to ensure that it is kept informed of all relevant legislation on food safety and quality issues, scientific and technical developments and industry codes of practice.	A	The company is aware of the legal requirements. The company is kept informed of the relevant developments concerning legislation and science by means of Lex Serbia. The company is aware of the legal requirements of EU countries.
1.2.11		The company shall inform its customers, as soon as possible, of any issue related to product specification, in particular of all non-conformity(ies) identified by competent authorities related to products which could have, has or has had a defined impact on safety and/or legality of respective products. This could include, but are not limited to cautionary issues.	A	
1.3 Customer focus				
1.3.1		A documented procedure shall be in place to identify fundamental needs and expectations of customers.	A	
1.3.2		The results of this procedure shall be evaluated and considered to determine quality and food safety objectives.	A	
1.4 Management review				

1.4.1		Senior management shall ensure that the quality and food safety management systems are reviewed at least annually or more frequently if changes occur. Such reviews shall contain, at least, results of audits, customer feedbacks, process compliance and product conformity, status of preventive and corrective actions, follow up actions from previous management reviews, changes that could affect the food safety and quality management systems and recommendations for improvement.	A	The management review of 25.12.2017 demonstrates that the senior management is in control of meeting the requirements of the standard. Senior and middle management meetings are implemented to monitor progress- new design of packaging materials. Also, one of topics was internal audit. Two findings for internal audits and CA records are assessed with following result: damaged tiles in production area. Second one - records of maintenance are not updated. Seen KPI . Verified by QA.
1.4.2		This review shall include the evaluation of measures for the control of the quality and food safety management system and for the continuous improvement process.	A	
1.4.3		The company shall identify and review regularly (e.g. by internal audits or on-site inspection) the infrastructure needed to achieve conformity to product requirements. This shall include, as a minimum, the following: – buildings – supply systems – machines and equipment – transport. The results of the review shall be considered, with due consideration to risk, for investment planning.	A	
1.4.4		The company shall identify and review regularly (e.g. by internal audits or on-site inspection) the work environment needed to achieve conformity to product requirements. This shall include, as a minimum the following: – staff facilities – environmental conditions – hygienic conditions – workplace design – external influences (e.g. noise, vibration). The results of the review shall be considered, with due consideration to risk for investment planning.	A	

No.	Level	Requirement set out in the IFS Food	Rating	Observation auditor
2 Quality and Food Safety Management System				
2.1 Quality Management				
2.1.1 Documentation requirements				
2.1.1.1		The system for food safety and quality management shall be documented and implemented, and shall be retained in one location (food safety and quality manual or electronic documented system).	A	The quality manual/content of quality manual was available to and understood by interviewed personnel operator on CCP, operator on packaging machine, operator of maintenance, purchase leader, storage leader, deputy of general manager. Company has a paper form of documents and also on computer- of which access rights are well managed.
2.1.1.2		A documented procedure shall exist for the control of documents and their amendments.	A	
2.1.1.3		All documents shall be clearly legible, unambiguous and comprehensive. They shall be available to relevant personnel at all times.	A	
2.1.1.4		All documents which are necessary for compliance with the product requirements shall be available in their latest version.	A	
2.1.1.5		The reason for any amendments to documents critical for the product requirements shall be recorded.	A	
2.1.2 Record keeping				
2.1.2.1		All relevant records necessary for the product requirements shall be complete, detailed and maintained and shall be available on request.	A	
2.1.2.2		Records shall be legible and genuine. They shall be maintained in a way that subsequent manipulation of records is prohibited.	A	
2.1.2.3		All records shall be kept in accordance with legal requirements and for a minimum of one year after the shelf life. For products which have no shelf life, the duration of record keeping shall be justified and this justification shall be documented.	A	Records are retained for shelf life which is for waffles 12 months + 12 months.
2.1.2.4		Any amendments to records shall only be carried out by authorised persons.	A	
2.1.2.5		Records shall be securely stored and easily accessible.	A	
2.2 Food Safety Management				
2.2.1 HACCP system				

2.2.1.1		The basis of the company's food safety control system shall be a fully implemented, systematic and comprehensive HACCP system, based upon the Codex Alimentarius principles. It shall take into account any legal requirements of the production and destination countries which may go beyond such principles. The HACCP system shall be implemented at each production site.	A	Company has four 3 HACCP plans. The HACCP plans includes production and packaging of waffles, tea biscuits and strudels, HACCP plans cover all process from reception of raw materials and packaging materials, storage, mixing, cutting, baking, packaging, storage and dispatch. Flow diagram are available, seen DT01 Štrudle, DT02 Cajna peciva, DT03 Napolitanke and .Verification is done 01.12.2017.
2.2.1.2		The HACCP system shall cover all raw materials, products or product groups as well as every process from goods into dispatch, including product development and product packaging.	A	
2.2.1.3		The company shall ensure that the HACCP system is based upon scientific literature, or technical verified specifications relating to the manufactured products and procedures. This shall be maintained in line with new technical process development.	A	
2.2.1.4		HACCP system shall be reviewed and necessary changes shall be made when any modification is made in the product, process or any step.	A	
2.2.2 HACCP team				
2.2.2.1		Assemble HACCP team (CA Step 1) The HACCP team shall be multidisciplinary and include operational staff. Personnel appointed as HACCP team members shall have specific knowledge of HACCP, product and process knowledge and the associated hazards. Where competent knowledge is not available, external expert advice shall be obtained.	A	The HACCP team consists of functions Production manager, General Manager,General Manager deputy - team leader, Selling manager, Technical manager, head of maintenance, head of Legal department. The team leader is qualified through: education, training and experience.
2.2.2.2		Those responsible for the development and maintenance of the HACCP system shall have an internal team leader and shall have received adequate training in the application of the HACCP principles.	A	
2.2.2.3		The HACCP team shall have strong senior management support and shall be well known and established across the whole facility.	A	Team leader is General Manager deputy. General Manager is also team member.
2.2.3 HACCP analysis				
2.2.3.1		Describe product (CA Step 2) A full description of the product including all relevant information on product safety exists such as: – composition – physical, organoleptic, chemical and microbiological parameters – legal requirements for the food safety of the product – methods of treatment – packaging – durability (shelf life) – conditions for storage, method of transport and distribution.	A	Following product groups are defined: waffles, tea biscuits and strudels, different size of packaging and with different variations.
2.2.3.2		Identify intended use (CA Step 3) The intended use of the product shall be described in relation to the expected use of the product by the end consumer, taking into account vulnerable groups of consumers.	A	The intended use is the general public. Vulnerable consumer groups have been taken into account.

2.2.3.3		Construct flow diagram (CA Step 4) A flow diagram shall exist for each product, or product group, and for all variations of the processes and sub-processes (including rework and reprocessing). The flow diagram shall be dated, and clearly identify each CCP with the number assigned to it. In the event of any changes the flow diagram shall be updated.	A	Flow diagram: reception of raw and packaging materials,measurement raw materials, mixing raw materials, extrusion, shaping, backing, cooling, packaging, storage and dispatch. Last revision of flow diagram is done 01.12.2017.
2.2.3.4		On-site confirmation of the flow diagram (CA Step 5) The HACCP team shall verify the flow diagram, by on-site checks, at all operation stages. Amendments to the diagram shall be made, where appropriate.	A	
2.2.3.5.1		A hazard analysis shall be available for all physical, chemical and biological hazards, including allergens, which may reasonably be expected.	A	Company has identified following significant hazards : microbiological (patogen microorganism in raw material, yeast and moulds), chemical (micotoxins , pesticides in raw material or chemicals for cleaning), acrylamide , and physical (wood, glass, metal, etc.). Verified hazard analyses for production Strudle and Napolitanke for each steep of flow diagram. The occurrence and severity is assessed (5 points =high, 3=medium, 1=low; risk is produced by multiplying occurrence and severity). The applied method for determining CCP's is by decision tree and risk matrices .
2.2.3.5.2		The hazard analysis shall consider the likely occurrence of hazards and severity of their adverse health effects.	A	
2.2.3.6.1		The determination of relevant critical control points (CCP's) shall be facilitated by the application of a decision tree or other tool(s), which demonstrates a logical reasoned approach.	A	
2.2.3.6.2		For all steps which are important for food safety, but which are not CCP's, the company shall implement and document control points (CP's). Appropriate control measures shall be implemented.	A	
2.2.3.7		Establish critical limits for each CCP (CA Step 8 – Principle 3) For each CCP, the appropriate critical limits shall be defined and validated in order to clearly identify when a process is out of control.	A	The company have 3 HACCP plans. HACCP plan 1 - Strudle, HACCP plan 2 - Cajno pecivo, HACCP3 - Vafle/ Napolitanke, The CCP's with critical limits: CCP1 temperature of baking, limits for strudel T1=115 to 180°C, T2= 280 to 315°C, for tea biscuits T1=170 to 235, integral tea biscuits 210 to 250°C; CCP2 metal detection etalons for machine APEX 100 fero diameter 1,2mm, stainless steel 2,0mm and non ferrous 1,5mm; etalons for machine CIEA1 fero diameter 1,0mm, stainless steel 1,5mm and non ferrous 1,0mm; etalons for machine CIEA2 fero diameter 1,2mm, stainless steel 1,8mm and non ferrous 1,5mm;CEIA21-1 fero diameter 1.0mm, stainless steel 1.8mm, and non ferrous 1.5mm. All CCP are validated. Limits are defined trough machine producer specifications and sensitivity of machine, validation and rationale limits are also based on best practice. For each CCP a monitoring system is defined per batch and per hour. Records are verified by Production manager.

2.2.3.8.1	KO	KO N° 2: Specific monitoring procedures shall be established for each CCP to detect any loss of control at that CCP. Records of monitoring shall be maintained for a relevant period. Each defined CCP shall be under control. Monitoring and control of each CCP shall be demonstrated by records. The records shall specify the person responsible as well as the date and result of the monitoring activities.	A	For each CCP a monitoring system is defined per batch and per hour. For CCP 1 monitoring of temperature is every hour during baking, for CCP 2 is on the beginning of production, every hour and on every change of product, seen records Evidencija o kontroli pecenja and Kontrola rada metal detektora. Records are verified by Production Manager.
2.2.3.8.2		The operative personnel in charge of the monitoring of CCP's shall have received specific training/instruction.	A	
2.2.3.8.3		Records of CCP's monitoring shall be checked.	A	
2.2.3.8.4		The CP's shall be monitored and this monitoring shall be recorded.	A	
2.2.3.9		Establish corrective actions (CA Step 10 – Principle 5) In the event that the monitoring indicates that a particular CCP or CP is not under control, adequate corrective actions shall be taken and documented. Such corrective actions shall also take into account any non-conforming products.	A	In case of exceeding critical limits corrective actions are predefined. For CCP 1 corrective action is conversion of products on the machine conveyor in a bulk packaging for second class (NC products, head of production make a decision about this product) correction of modes of baking and start new baking; for CCP 2 separation of contaminated products, detection of source of foreign body, maintenance, products with foreign body are marked as waste.
2.2.3.10		Establish verification procedures (CA Step 11 – Principle 6) Procedures of verification shall be established to confirm that the HACCP system is effective. Verification of the HACCP system shall be performed at least once a year. Examples of verification activities include: – internal audits – analysis – sampling – evaluations – complaint by authorities and customers. The results of this verification shall be incorporated into the HACCP system.	A	
2.2.3.11		Establish documentation and record keeping (CA Step 12 – Principle 7) Documentation shall be available covering all processes, procedures, control measures and records. Documentation and record keeping shall be appropriate to the nature and size of the company.	A	

No.	Level	Requirement set out in the IFS Food	Rating	Observation auditor
3 Resource Management				
3.1 Human resources management				
3.1.1		All personnel performing work that affects product safety, legality and quality shall have the required competence by education, work experience and/or training, commensurate with their role, based on hazard analysis and assessment of associated risks.	A	
3.2 Human resources				
3.2.1 Personnel hygiene				
3.2.1.1		There shall be documented requirements relating to personnel hygiene. These include, as a minimum, the following fields: – protective clothing – hand washing and disinfection – eating and drinking – smoking – actions to be taken in case of cuts or skin abrasions – fingernails, jewellery and personal belongings – hair and beards. The requirements shall be based on hazard analysis and assessment of associated risks in relation to product and process.	A	
3.2.1.2	KO	KO N° 3: The requirements for personnel hygiene shall be in place and applied by all relevant personnel, contractors and visitors.	A	Personnel is aware of personal hygiene rules. All persons in factory seen by the auditor acted conform the company rules which are in line with the standard.
3.2.1.3		Compliance with personnel hygiene requirements shall be checked regularly.	A	
3.2.1.4		Visible jewellery (incl. piercing) and watches shall not be worn. Any exceptions shall have been comprehensively evaluated by hazard analysis and assessment of associated risks in relation to product and process. This shall be effectively managed.	A	
3.2.1.5		Cuts and skin abrasions shall be covered by a coloured plaster/ bandage (different from the product colour) – containing a metal strip, where appropriate – and in case of hand injuries, in addition to a plaster/bandage, a single use glove shall be worn.	A	
3.2.2 Protective clothing for personnel, contractors and visitors				
3.2.2.1		Company procedures shall exist to ensure that all personnel, contractors and visitors are aware of the rules regarding the management of wearing and changing of protective clothing in specified areas in accordance with product requirements.	A	A documented procedure prescribes suitable protective clothing. The company issues regarding shoes, coats, hats, disposables for employees/visitors. Protective clothing is removed on leaving production areas.
3.2.2.2		In work areas where wearing headgear and/or beard snood (coverings) is required, the hair shall be covered completely, so that product contamination is prevented.	A	
3.2.2.3		Clearly defined usage rules shall exist for work areas/activities where it is required to wear gloves (coloured differently from the product colour). Compliance with these rules shall be checked on a regular basis.	A	Seen Upravljanje radnom sredinom ZTP-714-01/ Sep 17

3.2.2.4		Suitable protective clothing shall be available in sufficient quantity for each employee.	A	
3.2.2.5		All protective clothing shall be thoroughly and regularly laundered. Hazard analysis and assessment of associated risks, together with consideration given to the processes and products of the company shall determine if clothing shall be washed by a contract laundry, on site laundry or by the employee.	A	Laundry is done by workers at home, company have instructions and perform education, laundry is controlled visually
3.2.2.6		Guidelines shall exist for laundering of protective clothing and a procedure shall be in place for checking its cleanliness.	A	
3.2.3 Procedures applicable to infectious diseases				
3.2.3.1		There shall be written and communicated measures for personnel, contractors and visitors to declare any infectious disease which may have an impact on food safety. In case of declaration of infectious disease, actions shall be taken in order to minimize risk of contamination of products.	A	Employees are instructed to report contagious disease. Visitors are being asked to fill in a health questionnaire. Seen records of Olivera Jovanov / Jugoinspekt 13.12.2017 and Danijel Djordjevic , Trim 15.12.2017.
3.3 Training and instruction				
3.3.1		The company shall implement documented training and/or instruction programs with respect to the product requirements and the training needs of the employees based on their job and shall include: – training contents – training frequency – employee's task – languages – qualified trainer/tutor – evaluation methodology.	A	
3.3.2		The documented training and/or instruction shall apply to all personnel, including seasonal and temporary workers and employees from external companies, employed in the respective work area. Upon employment, and before commencing work, they shall be trained in accordance with the documented training/instruction programs.	A	A training program is established. Seen program Plan obuka 2017. ZTP-620-01.01. Assessment and training records show that the competence of personnel engaged in monitoring CCP's is managed. Seen records of Kalo Atila 01.08.2017. and Goran Naumovski dated 14.01.2017.
3.3.3		Records shall be available of all training/instruction events, stating: – list of participants (this shall include their signature) – date – duration – contents of training – name of trainer/tutor. There shall be a procedure or program in place to prove the effectiveness of the training and/or instruction programs.	A	
3.3.4		The contents of training and/or instruction shall be reviewed and updated regularly and take into account company's specific issues, food safety, food related legal requirements and product/process modifications.	A	
3.4 Sanitary facilities, equipment for personnel hygiene				
3.4.1		The company shall provide staff facilities, which shall be proportional in size, equipped for the number of personnel and designed and operated so as to minimise food safety risks. Such facilities shall be kept in clean and good condition.	A	
3.4.2		The risk of product contamination by foreign material from staff facilities shall be evaluated and minimised. Consideration shall also be given to food brought to work by personnel and personal belongings.	A	

3.4.3		There shall be in place rules and facilities to ensure the correct management for personnel belongings and for food brought to work by personnel, food coming from dining room and from vending machines. The food shall only be stored and/or used in designated areas.	A	
3.4.4		The company shall provide suitable changing rooms for personnel, contractors and visitors. Where necessary, outdoor clothing and protective clothing shall be stored separately.	A	Changing facilities are adequate and situated correctly. Segregation between private and company clothing is provided.
3.4.5		Toilets shall not have direct access to an area where food products are handled. The toilets shall be equipped with adequate hand washing facilities. Sanitary facilities shall have adequate natural or mechanical ventilation. Mechanical airflow from a contaminated area to a clean area shall be avoided.	A	
3.4.6		Adequate hand hygiene facilities shall be provided at access points to and within production areas, as well as at staff facilities. Based on hazard analysis and assessment of associated risks, further areas (e.g. packaging area) shall be similarly equipped.	A	
3.4.7		Hand washing facilities shall provide as a minimum: – running potable water at an appropriate temperature – liquid soap – appropriate equipment for hand drying.	A	
3.4.8		Where highly perishable food products are handled, the following additional requirements regarding hand hygiene shall also be provided: – hand contact-free fittings – hand disinfection – adequate hygiene equipment – signage highlighting hand hygiene requirements – waste container with hand contact-free opening.	N/A	No high care area present.
3.4.9		Based on hazard analysis and assessment of associated risks, there shall be a program to control effectiveness of hand hygiene.	A	
3.4.10		Changing rooms shall be situated so that they allow direct access to the areas where food products are handled. Based on hazard analysis and assessment of associated risks, exceptions shall be justified and managed.	A	
3.4.11		Where the hazard analysis and assessment of associated risks show the necessity, cleaning facilities shall be available and used for boots, shoes and further protective clothing.	N/A	No need for further protective clothing.

Audit Report of "Žitoprerada DM" d.o.o.

No.	Level	Requirement set out in the IFS Food	Rating	Observation auditor
4 Planning and Production Process				
4.1 Contract agreement				
4.1.1		The requirements which are defined between the contract partners shall be established, agreed upon and reviewed concerning their acceptability before a supply agreement is concluded. All clauses related to quality and food safety shall be known and communicated to each relevant department.	A	
4.1.2		Changes of existing contractual agreements shall be documented and communicated between the contract partners.	A	
4.2 Specifications and formulas				
4.2.1 Specifications				
4.2.1.1		Specifications shall be available and in place for all finished products. They shall be up to date, unambiguous and be in compliance with legal and customer requirements.	A	
4.2.1.2	KO	KO N° 4: Specifications shall be available and in place for all raw materials (raw materials/ ingredients, additives, packaging materials, rework). Specifications shall be up to date, unambiguous and be in compliance with legal requirements and, if existing, with customer requirements.	A	Specifications concerning raw materials and packaging materials are in place. The assessed specifications are up to date and comply with legal requirements. Specifications includes physical, chemical and microbiological parameters. Following specifications were examined in detail vegetable oil,sugar, salt, fruit filling.
4.2.1.3		Where required by customers, product specifications shall be formally agreed.	A	Evidence of formal specification agreement was seen for the following specifications Dobro Strudla Visnja .Review takes place once per year.
4.2.1.4		Specifications and/or their contents shall be provided in the relevant location and accessible to all relevant personnel.	A	
4.2.1.5		There shall be a procedure for the creation, the modification and approval of specifications for all parts of the process, which shall include the preliminary acceptance of the customer, if specifications have been agreed with customers.	A	
4.2.1.6		The specification control procedure shall include the update of finished product specification in case of any modification: – of raw material – of formula/recipe – of process with influence on the final products – of packaging with influence on the final products.	A	
4.2.2 Formula/recipes				

4.2.2.1	KO	KO N° 5: Where there are customer agreements in relation to the product formula/recipe and technological requirements, these shall be complied with.	A	During the audit a traceability trail was executed for the following product chosen by the auditor: Tamna Strudla Brusnica 135g , best before 15.11.2018. and Uni napolitanke kakao 400g best before 23.11.2018.The related specifications, recipe and work instructions were all conform and adhered to.
4.3 Product development/Product modification/Modification of production processes				
4.3.1		A procedure for product development shall be in place which incorporates the hazard analysis principles, in accordance with the HACCP system.	A	Procedura Projektovanaj i razvoja/ Razvoj bnovog proizvoda ZTP-830-01/ Avg 2017
4.3.2		Product formulation, manufacturing processes, process parameters and the fulfilment of product requirements shall be established and shall have been assured by factory trials and product testing.	A	
4.3.3		Shelf life tests or adequate processes shall be carried out and consideration given to product formulation, packaging, manufacturing and declared conditions; “Use by” or “Best before” dates shall be established accordingly.	A	Shelf life is assessed and verified by organoleptic testing, frequency . Seen records Izvestaj o proveri roka upotrebe No 08/2017 ZTP-860-01.05. for product Vafli, block stick napolitanke punjenje kremom od limuna 400g.
4.3.4		When establishing and validating the shelf life of the product (including long shelf life product i.e. labelled with a “best before date”), the results of organoleptic tests shall also be taken into account.	A	
4.3.5		Product development shall consider the results of organoleptic assessments.	A	Seen for Cajno pecivo sa punjenjem 90g i 180 g
4.3.6		A process shall be in place to ensure that labelling complies with current legislation of destination country and customer requirements.	A	
4.3.7		Recommendations for preparation and/or use of the food products shall be established. Where appropriate, customer requirements shall be included.	A	
4.3.8		The company shall demonstrate through studies and/or perform relevant tests in order to validate nutritional information or claims which are mentioned on labelling. This applies both for a new product and during all its period of sale.	A	Product claims are verified. Seen nutritional information for Pravi domaci choco , No 1100-2100-27/17
4.3.9		The progress and results of product development shall be properly recorded.	A	
4.3.10		The company shall ensure that in the event of changes to product formulation, including rework and packaging material, process characteristics are reviewed in order to assure that product requirements are complied with.	A	
4.4 Purchasing				
4.4.1		The company shall control purchasing processes to ensure that all externally sourced materials and services, which have an impact on food safety and quality, conform to requirements. Where a company chooses to outsource any process that may have an impact on food safety and quality, the company shall ensure control over such processes. Control of such outsourced processes shall be identified and documented within the food safety and quality management system.	A	

4.4.2		There shall be a procedure for approval and monitoring of suppliers (internal and external), outsourced production or part of it.	A	There is a documented supplier approval procedure for purchasing, suppliers are categorized into risk levels and approved through following mechanisms: questionnaire for suppliers, supplier auditing. Seen questionnaire, final approval is done by head of purchasing and General Manager. No outsourced processes.
4.4.3		The approval and monitoring procedure shall contain clear assessment criteria such as: audits, certificates of analysis, supplier reliability and complaints, as well as required performance standards.	A	
4.4.4		The results of suppliers' assessments shall be reviewed regularly and this review shall be based on hazard analysis and assessment of associated risks. There shall be records of the reviews and of the actions taken as a consequence of assessment.	A	
4.4.5		The purchased products shall be checked in accordance with the existing specifications and their authenticity, based on hazard anlysis and assessment of associated risks. The schedule of these checks shall, as a minimum, take into account the following criteria; product requirements, supplier status (according to its assessment) and impact of the purchased products on the finished product. The origin shall be additionally checked, if mentioned in the specification.	A	Acceptance and release is based on visual inspection, certificates of analysis, certificates of conformance. Control of incoming goods is in accordance with test procedure.
4.4.6		The purchased services shall be checked in accordance with the existing specifications. The schedule of these checks shall at least take into account the following items: service requirements, supplier status (according to its assessment) and impact of the service on the finished product.	A	Procedure for approval and monitoring of suppliers of service is available. There is an appropriate contract with the suppliers of services; food safety aspects are taken into account. Auditor saw contract of pest control " BioSpin " doo and external laboratory Jugoinspekt
4.5 Product packaging				
4.5.1		Based on hazard analysis, assessment of associated risks and intended use, the company shall determine the key parameters for the packaging material.	A	For packaging materials Certificates of Conformity are present. Auditor verified following materials BOPP 30micro meters foil , PET tray and not printed foil polipropilen . The supplier is made aware of the intended use of the packaging material.
4.5.2		Detailed specifications shall exist for all packaging materials which comply with the current relevant legislation.	C	There is no migration in specification for packaging material for packaging material Pet tray. NC from last year is solved. Seen migration test and Declaration of conformity for all packaging material.
4.5.3		For all packaging material which could have an influence on products, certificates of conformity shall exist which comply with current legal requirements. In the event that no specific legal requirements are applicable, evidence shall be available to demonstrate that packaging material is suitable for use. This applies for packaging material which could have an influence on raw materials, semi-processed and finished products.	A	

4.5.4		Based on hazard analysis and assessment of associated risks, the company shall verify the suitability of the packaging material for each relevant product (e.g. organoleptic tests, storage tests, chemical analysis, migration tests).	A	
4.5.5		The company shall ensure that the packaging used corresponds to the product being packed. The use of correct packaging shall be regularly checked and checks shall be documented.	A	
4.5.6		Labelling information shall be legible, indelible and shall comply with agreed customer product specifications. This shall be regularly checked and checks shall be documented.	A	
4.6 Factory location				
4.6.1		The company shall investigate to what extent the factory environment (e.g. ground, air) may have an adverse impact on product safety and product quality. Where it is established product safety and quality could be compromised, appropriate measures shall be established. The effectiveness of the established measures shall be periodically reviewed (examples: extremely dusty air, strong smells).	A	The site is in good state, well maintained and suitable for the production of food. Risks from local activities are negligible.
4.7 Factory Exterior				
4.7.1		The factory exterior shall be maintained to be clean and tidy.	A	
4.7.2		All external areas of the factory shall be maintained in good condition. Where natural drainage is inadequate, a suitable drainage system shall be installed.	A	External areas are well maintained and external traffic routes are paved and in good condition.
4.7.3		Outdoor storage shall be kept to a minimum. Where goods are stored outside, hazard analysis and assessment of associated risks shall be undertaken in order to ensure that there is no risk of contamination or adverse effect on quality and food safety.	N/A	No outside storage.
4.8 Plant layout and process flows				
4.8.1		Plans clearly describing internal flows of finished products, packaging materials, raw materials, waste, personnel, water, etc. shall be in place. A site map covering all buildings of the facility shall be available.	A	There is a clear site plan present, meeting all requirements of the standard.
4.8.2		The process flow, from receipt of goods to dispatch, shall be in place so that contamination of raw materials, packaging, semi-processed and finished products is avoided. The risk of cross-contamination shall be minimised through effective measures.	A	
4.8.3		In case of microbiologically sensitive production areas, these shall be operated and monitored to ensure product safety is not compromised.	N/A	No high care area required.
4.8.4		Laboratory facilities and in-process controls shall not affect the product safety.	N/A	No laboratory facilities on site.
4.9 Constructional requirements for production				
4.9.1 Constructional requirements				
4.9.1.1		Rooms where food products are prepared, treated, processed and stored shall be designed and constructed so that food safety is ensured.	A	

4.9.2 Walls				
4.9.2.1		Walls shall be designed and constructed to prevent the accumulation of dirt, to reduce condensation and mould growth, and to facilitate cleaning.	A	Walls, floors and ceilings are in good condition, suitable and clean. Water goes directly into the drains and floors do have adequate falls.
4.9.2.2		The surfaces of walls shall be in a good condition and easy to clean; they shall be impervious and wear-resistant.	A	
4.9.2.3		The junctions between walls, floors and ceilings shall be designed to facilitate cleaning.	A	
4.9.3 Floors				
4.9.3.1		Floor covering shall be designed to meet production requirements and shall be in good condition and easy to clean. Surfaces shall be impervious and wear-resistant.	A	
4.9.3.2		The hygienic disposal of waste water shall be ensured. Drainage systems shall be easy to clean and designed to minimise the risk of product contamination (e.g. ingress of pests, etc.).	A	
4.9.3.3		Water or other liquids shall reach drainage without difficulties, using appropriate measures. Puddles shall be avoided.	A	
4.9.3.4		In food handling areas, machinery and piping shall be arranged so that waste water, if possible, goes directly into a drain.	A	
4.9.4 Ceilings/Overheads				
4.9.4.1		Ceilings (or, where no ceilings exist, the inside of roofs) and overhead fixtures (incl. piping, cableway, lamps etc.) shall be constructed to minimise the accumulation of dirt and shall not pose any risk of physical and/or microbiological contamination.	A	
4.9.4.2		Where false ceilings are used, an access to the void shall be provided in order to facilitate cleaning, maintenance and inspections for pest control.	A	
4.9.5 Windows and other openings				
4.9.5.1		Windows and other openings shall be designed and constructed to avoid the accumulation of dirt and shall be maintained in good condition.	A	
4.9.5.2		Where there is risk of contamination, windows and roof glazing shall remain closed and fixed during production.	A	
4.9.5.3		Where windows and roof glazing are designed to be opened for ventilation purposes, they shall be fitted with easily removable, good condition pest screens or other measures in order to avoid any contamination.	A	
4.9.5.4		In areas where unpackaged product is handled, windows shall be protected against breakage.	A	
4.9.6 Doors and gates				
4.9.6.1		Doors and gates shall be in good condition (e.g. no splintering parts, flaking paints or corrosion) and easy to clean.	A	

4.9.6.2		External doors and gates shall be constructed to prevent the ingress of pests; if possible, they shall be self-closing.	A	
4.9.7 Lighting				
4.9.7.1		All working areas shall have adequate lighting.	A	
4.9.7.2		All lighting equipment shall be protected by shatter proof covers and installed to minimise the risk of breakage.	A	
4.9.8 Air conditioning/Ventilation				
4.9.8.1		Adequate natural and/or artificial ventilation shall exist in all areas.	A	No excessive formation of dust or condensation observed.
4.9.8.2		If ventilation equipment are installed, filters and other components which require cleaning or replacement shall be easily accessible.	A	
4.9.8.3		Air conditioning equipment and artificially generated airflow shall not lead to any product safety or quality risks.	A	
4.9.8.4		Dust extraction equipment shall be installed in areas where considerable amounts of dust are generated.	A	
4.9.9 Water supply				
4.9.9.1		Water which is used as ingredient in the production process, or for cleaning, shall be of potable quality and supplied in sufficient quantity; this also applies to steam and ice used within the production area. A supply of potable water shall be available at all times.	A	Potable water in sufficient amount available. It is obtained from mains. Samples are analysed twice per year , micro / chemical, results conform legal requirements. Seen test report dated 20.06.2017. No 1100-1299/17 pefrormed by Jugoinspekt.
4.9.9.2		Recycled water which is used in the process shall not pose a contamination risk. The water shall comply with applicable legal requirements for potable water; records of compliance testing shall be available.	A	
4.9.9.3		The quality of water, steam or ice shall be monitored following a risk based sampling plan.	A	
4.9.9.4		Non-potable water shall be transported in separate, properly marked piping. Such piping shall not be connected to the drinking water system, or allow the possibility of reflux to contaminate potable water sources or the factory environment.	N/A	Non-potable water is not in use.
4.9.10 Compressed air				
4.9.10.1		The quality of compressed air that comes in direct contact with food or primary packaging material shall be monitored based on hazard analysis and assessment of associated risks.	A	Air, gases and steam are neither in direct contact with product nor used as ingredients.
4.9.10.2		Compressed air shall not pose a risk of contamination.	A	
4.10 Cleaning and disinfection				

4.10.1		Based on hazard analysis and assessment of associated risks, cleaning and disinfection schedules shall be available and implemented. These shall specify: – objectives – responsibilities – the products used and their instructions for use – the areas to be cleaned and/or disinfected – cleaning frequency – documentation requirements – hazard symbols (if necessary).	A	The cleaning procedure is documented in cleaning plans. Cleaning is performed by production personnel. Records are demonstrable. During the audit good standards of cleaning were observed.
4.10.2		Cleaning and disinfection schedules shall be implemented and documented.	A	
4.10.3		Only qualified personnel shall be allowed to undertake cleaning and disinfection. The personnel shall be trained and retrained to carry out the cleaning schedules.	A	Cleaning is executed by trained personnel. Seen training records of produxtion staff dated 14.03.2017.
4.10.4		The effectiveness and safety of the cleaning and disinfection measures, based on hazard analysis and assessment of associated risks, shall be verified and documented according to a sampling schedule by using appropriate procedures. Resultant corrective actions shall be documented.	A	Acceptable levels of cleanliness are defined and validated by swabs, taken twice per year.Seen test reports no 1100-3012/17, 1100-3013/17 dated 18.12.2017.
4.10.5		Cleaning and disinfection schedules shall be reviewed and modified, if necessary, in the event of a change to product, process or cleaning equipment.	A	
4.10.6		The intended use of cleaning utensils shall be clearly identified. Cleaning utensils shall be used in a way to avoid contamination.	A	
4.10.7		Current material safety data sheets (MSDS) and instructions for use shall be available for chemicals and cleaning agents. Personnel responsible for cleaning shall be able to demonstrate their knowledge of such instructions, which shall be always available on site.	A	
4.10.8		Cleaning chemicals shall be clearly labelled, used and stored appropriately, to avoid contamination.	A	
4.10.9		Cleaning activities shall be carried out in periods of non-production. If this is not possible, these operations shall be controlled as to not affect the product.	A	
4.10.10		Where a company hires a third-party service provider for cleaning and disinfection activities, all requirements specified within section 4.10 shall be clearly defined in the respective contract.	N/A	No third-party service provider for cleaning.
4.11 Waste disposal				
4.11.1		A waste management procedure shall exist and shall be implemented to avoid cross contamination.	A	
4.11.2		All current legal requirements for waste disposal shall be met.	A	
4.11.3		Food waste and other waste shall be removed as quickly as possible from areas where food is handled. The accumulation of waste shall be avoided.	A	
4.11.4		Waste collection containers shall be clearly marked, suitably designed, in good state of repair, easy to clean, and where necessary disinfected.	A	
4.11.5		Waste collection rooms and containers (incl. compactors) shall be designed to be kept clean to minimise pest attraction.	A	

4.11.6		Waste shall be collected in separate containers in accordance with the intended means of disposal. Such waste shall be disposed by authorised third parties only. Records of waste disposal shall be kept by the company.	A	
4.12 Risk of foreign material, metal, broken glass and wood				
4.12.1	KO	KO N° 6: Based on hazard analysis and assessment of associated risks, procedures shall be in place to avoid contamination with foreign material. Contaminated products shall be treated as non-conforming products.	A	The risks from chemical, physical or taint contamination are identified. Control measures for e.g. preventing foreign materials are implemented by means of sieves, magnet and metal detection.
4.12.2		In all areas, e.g. handling of raw materials, processing, packing and storage, where hazard analysis and assessment of associated risks have identified the potential for product contamination, the use of wood shall be excluded. Where the use of wood cannot be avoided, the risk shall be controlled and the wood shall be in good order and clean.	A	Where possible the use of wood is prohibited in open product areas. Only pallets are allowed which are inspected before entry into production.
4.12.3		Where metal- and/or other foreign material detectors are required, they shall be installed to ensure maximum efficiency of detection, in order to avoid subsequent contamination. Detectors shall be subjected to regular maintenance to avoid malfunction.	A	Placement of Foreign Body detectors that are identified as CCP's are properly placed, after packaging and the company control every packaging of finished product. Checks of functioning of metal detectors is done on the beginning of shift, every hour and on every change of product seen in evidence Evidencija kontrole rada metal detektora ZTP-751-101 RU 043.01 rev 01. The company uses the following standards for checking: stainless steel diameter 1,8 mm, 2 mm; non ferrous diameter 1.2mm, 1.5mm,1.8mm; ferrous diameter 1 mm, 1.2mm, 1.5mm
4.12.4		Potentially contaminated products shall be isolated. Access and actions for further handling or checking for these isolated products shall be carried out only by authorised personnel according to defined procedures. After this check, contaminated products shall be treated as non-conforming products.	A	
4.12.5		The appropriate accuracy of detectors shall be specified. Checks of proper function of detectors shall be carried out regularly. In case of malfunction or failure of a metal and/or foreign material detector, corrective actions shall be defined, implemented and documented.	A	Placement of Foreign Body detectors that are identified as CCP's are properly placed, after packaging and the company control every packaging of finished product. Checks of functioning of metal detectors is done on the beginning of shift, every hour and on every change of product seen in evidence Evidencija kontrole rada metal detektora ZTP-751-101 RU 043.01 rev 01. The company uses the following standards for checking: stainless steel diameter 1,8 mm, 2 mm; non ferrous diameter 1.2mm, 1.5mm,1.8mm; ferrous diameter 1 mm, 1.2mm, 1.5mm
4.12.6		In cases where special equipment or methods are used to detect foreign material, these shall be properly validated and maintained.	A	

4.12.7		In all areas, e.g. handling of raw materials, processing, packing and storage, where hazard analysis and assessment of associated risks have identified a potential product contamination, the presence of glass and brittle material shall be excluded. Where the presence of glass or brittle plastic cannot be avoided, appropriate measures shall be in place to protect against breakage.	A	Glass in open product areas is protected by foil against breakage. There is procedure for management with glass and brittle materials Uputstvo za upravljanje staklom i tvrdom plastikom ZTP-640-101-RU.05 also company perform checking of condition of glass and brittle material, seen evidence in Cek lista kontrole stakla/plastike, checks are performed daily by head of shift and once per month by production manager.
4.12.8		All stationary objects made of or incorporating glass or brittle material present in areas of handling of raw materials, processing, packing and storage shall be listed in a specific register, including details of their exact location. An assessment of the condition of objects on the register shall be performed on a regular basis and recorded. Frequency of this check shall be justified by documents.	A	The glass handling procedure is documented in Uputstvo za upravljanje staklom i tvrdom plastikom also company perform checking of condition of glass and brittle material, seen evidence in Cek lista kontrole stakla/plastike, checks are performed daily by head of shift and once per month by production manager. No glass incidents til the audit.
4.12.9		Breakages of glass and brittle material shall be recorded. Exceptions shall be justified and documented.	A	
4.12.10		Procedures shall be in place describing the measures to be taken in case of breakage of glass and/or brittle material. Such measures shall include identifying the scope of goods to be isolated, specifying authorised personnel, cleaning the production environment and release of production line for continued production.	A	
4.12.11		Based on hazard analysis and assessment of associated risks, preventive measures shall be in place for handling of glass packaging, glass containers or other kinds of containers in the production process (turn over, blow, rinse, etc.). After this process step there shall be no further risk of contamination.	N/A	No glass, cans or other rigid packaging used.
4.12.12		Where visual inspection is used to detect foreign material, the employees shall be trained and operative change shall be performed at an appropriate frequency to maximise effectiveness of process.	A	
4.13 Pest monitoring/Pest control				
4.13.1		The company shall have a pest control system in place which is in compliance with local legal requirements, taking into account, as a minimum: – the factory environment (potential pests) – site plan with area for application (bait map) – identification of the baits on site – responsibilities, in-house/external – used products/agents and their instructions for use and safety – the frequency of inspections. The pest control system shall be based on hazard analysis and assessment of associated risks.	A	Pest control is outsourced to an external pest controller - Biospin, Novi Sad. who carries out inspections 12 times/year. The program includes control of rodents, insects and covers the whole site. A bait plan is available. Last visit 22.12.2017.
4.13.2		The company shall have qualified and trained in-house staff and/or employ the services of a qualified external provider. Where an external provider is used, the activities required on site shall be specified in a written contract.	A	

4.13.3		Pest control inspections and resulting actions shall be documented. Implementation of actions shall be monitored and recorded.	A	Actions in the event of pest activity were sufficient, adding or changing the agents in the baits. Recommendations on prevention/hygiene aspects are carried out in a timely manner. Seen report from performed pest control actions from 22.12.2017. Trend analyze is done no big infestation, keep control on same level seen trend analyses from 02.10.2017.
4.13.4		Baits, traps and insect exterminators shall be functioning, shall be in sufficient numbers and shall be placed in an appropriate position. They shall be constructed and positioned as not to cause any contamination risk.	A	
4.13.5		Incoming deliveries shall be checked on arrival for the presence of pests. Any infestation shall be documented and control measures taken.	A	
4.13.6		The effectiveness of the pest control shall be monitored with the help of regular trend analyses.	A	
4.14 Receipt of goods and storage				
4.14.1		All incoming goods, including packaging materials and labels, shall be checked for conformity against specifications and to a determined inspection plan. The inspection plan shall be risk based. Test results shall be documented.	A	
4.14.2		The storage conditions of raw materials, semi-processed and finished products as well as packaging shall in each case correspond to product requirements (e.g. refrigeration, protective covers) and shall not be detrimental to other products.	A	
4.14.3		Raw materials, packaging, semi-processed and finished products shall be stored so as to minimise the risk of cross contamination.	A	
4.14.4		Appropriate storage facilities shall be available for the management and storage of working materials, process aids, and additives. The personnel responsible for the management of storage facilities shall be trained.	A	
4.14.5		All products shall be clearly identified. Use of products shall be undertaken in accordance with the principles of First In/First Out and/or First Expired/First Out.	A	
4.14.6		Where a company hires a third-party storage service provider, the service provider shall be subject to IFS Logistics requirements. If the third party service provider is not certified to IFS Logistics, all relevant requirements equivalent to the company's own warehousing practices shall be fulfilled and this shall be clearly defined in the respective contract.	N/A	No third -party storage service provider.
4.15 Transport				
4.15.1		Before loading transport vehicles, their condition (e.g. absence of strange smells, high dust load, adverse humidity, pests, mould) shall be checked and action taken, if necessary.	A	

4.15.2		Procedures to prevent contamination during transport shall be implemented (food/non-food/different categories of goods).	A	Vehicles are inspected before loading on following aspects smell, hygiene. Inspection records are maintained. Transport procedures to maintain product safety and quality are implemented. Vehicles are maintained.
4.15.3		Where goods must be transported at certain temperatures, before loading, the temperature inside the vehicle shall be checked and documented.	N/A	Goods are transported at ambient temperature.
4.15.4		Where goods must be transported at certain temperatures, maintaining the adequate range of temperatures during transport shall be ensured and documented.	N/A	Goods are transported at ambient temperature.
4.15.5		Adequate hygienic requirements for all transport vehicles and equipment used for loading/unloading (e.g. hoses of silo installations) shall exist. There shall be records of the measures taken.	A	
4.15.6		Loading and unloading areas shall have equipment in place to protect transported products from external influences.	A	
4.15.7		Where a company hires a third-party transport service provider, all the requirements specified within section 4.15 shall be clearly defined in the respective contract or the service provider shall be subject to IFS Logistics requirements.	A	
4.15.8		Security of transport vehicles shall be appropriately maintained.	A	
4.16 Maintenance and repair				
4.16.1		An adequate system of maintenance shall be in place, maintained and documented, covering all critical equipment (incl. transport) for compliance with product requirements. This applies both for internal and external maintenance activities.	A	Maintenance and inspections of relevant equipment are planned and recorded. Seen Plan preventivnog odrzavanja opreme ZTP-630-101.02. Verified for line for wafle-Masinska karta ZTP-630-101.04 produced by HAAS. No 911382.
4.16.2		Product requirements and prevention of contamination shall be ensured during and after maintenance and repair work. Records of maintenance and repair work and of corrective actions taken shall be kept.	A	After maintenance activities, there is an appropriate procedure to release the line before start-up. Responsible person is Head of shit.
4.16.3		All materials used for maintenance and repair shall be fit for the intended use.	A	
4.16.4		Failures of plant and equipment (incl. transport) covered by the maintenance system shall be documented and reviewed with a view to adapting the maintenance system.	A	
4.16.5		Temporary repairs shall be carried out so that product requirements are not affected. Such work shall be documented and a short-term deadline set for eliminating the fault.	C	During thre audit it was observed adhesive tape on equipment - line for vaffles.
4.16.6		Where a company hires a third-party maintenance and repair service provider, all the company specified requirements regarding material and equipment shall be clearly defined, documented and maintained.	A	
4.17 Equipment				

4.17.1		Equipment shall be suitably designed and specified for the intended use. Before commissioning, it shall be verified that the product requirements are complied with.	A	
4.17.2		For all equipment and tools with direct food contact, certificates of conformity shall exist which confirm compliance with current legal requirements. In case no specific legal requirements are applicable, evidence shall be available to demonstrate that all equipment and tools are suitable for use. This applies for all equipment and tools in direct contact with raw materials, semi-processed and finished products.	A	
4.17.3		Equipment shall be designed and located so that cleaning and maintenance operations can be effectively performed.	A	Declarations of suitability and other relevant information for conveyor belt are assessed and found adequate. There is sufficient space for cleaning and servicing.
4.17.4		The company shall ensure that all product equipment is in good condition without any negative influence on food safety.	A	
4.17.5		The company shall ensure that in the event of changes to processing methods and equipment, process characteristics are reviewed in order to assure that product requirements are complied with.	A	
4.18 Traceability (including GMOs and allergens)				
4.18.1	KO	KO N° 7: A traceability system shall be in place which enables the identification of product lots and their relation to batches of raw materials, packaging in direct contact with food, packaging intended or expected to be in direct contact with food. The traceability system shall incorporate all relevant receiving processing and distribution records. Traceability shall be ensured and documented until delivery to the customer.	A	A system is in place for traceability. This includes traceability of primary packaging materials, raw materials, semi-finished products, rework and finished products. Traceability is maintained by a paper and software system.
4.18.2		Downstream traceability records (from production sites to the customers) shall be available. The timeframe for producing these records for review shall be compliant with customer's requirements.	A	
4.18.3		Traceability shall be in place to identify the relationship between batches of final products and their labels.	A	
4.18.4		The traceability system shall be tested on a periodic basis - at least annually and each time traceability system changes. The test shall verify upstream and downstream traceability (from delivered products to raw materials, and vice versa), including quantity checking. Test results shall be recorded.	A	Frequency of traceability testing by the company is once per year. Last traceability test is dated 23.12.2017. Describe test, 100 % of the total lot could be traced, duration= 2,5 hours.The auditor did a traceability exercise on the following products-Tamna Strudla Brusnica 135g , best before 15.11.2018. and Uni napolitanke kakao 400g best before 23.11.2018. both forwards and backwards. Traceability was completed within 4 hours .
4.18.5		Traceability shall be ensured at all stages, including work in progress, post treatment and rework.	A	Traceability of rework is in place and maintained by appropriate labels . Head of production checks labeling periodically during every shift.

4.18.6		Labelling of semi-finished or finished product lots shall be made at the time when the goods are directly packed to ensure a clear traceability of goods. Where goods are labelled at a later time, the temporarily stored goods shall have been provided with a specific lot labelling. The shelf life (e.g. best before date) of the labelled goods shall be calculated from the original production batch.	A	
4.18.7		If required by customer, identified samples representative for the manufacturing lot shall be stored appropriately and kept until expiration of the “Use by” or “Best before date” of the finished product and if necessary for a determined period beyond this date.	A	
4.19 Genetically modified organisms (GMOs)				
4.19.1		For products being delivered to customers and/or countries with GMO requirements, the company shall have in place systems and procedures to allow the identification of products consisting of GMOs, containing GMOs or produced from GMOs, including food ingredients, additives and flavouring(s).	N/A	Company does not work with GMO products.
4.19.2		Raw material specifications and delivery documents identifying products consisting of, being made from, or containing GMOs shall be available. The assurances concerning the GMO status of the raw materials shall be agreed by contract with the supplier or the relevant technical documents shall specify the GMO status. The company shall maintain a continuously updated listing of all GMO raw materials used at its premises, which also identifies all blends and formulas to which such GMO raw materials are added.	N/A	Company does not work with GMO products.
4.19.3		There shall be adequate procedures to ensure that where products consisting of or containing GMOs are manufactured, contamination of non-GMO products is avoided. Adequate control measures shall be in place to avoid GMO cross contamination. The effectiveness of these procedures shall be monitored by testing.	N/A	Company does not work with GMO products.
4.19.4		Finished products containing GMOs or labelled as not containing GMOs shall be declared in accordance with current legal requirements. Delivery documents shall include the corresponding reference to GMOs.	N/A	Company does not work with GMO products.
4.19.5		Customer requirements concerning the GMO status of products shall be clearly implemented by the company.	N/A	Company does not work with GMO products.
4.20 Allergens and specific conditions of production				
4.20.1		Raw material specifications identifying allergens requiring declaration that are relevant to the country of sale of the finished product shall be available. The company shall maintain a continuously up to date listing of all raw materials containing allergens used at its premises, which also identifies all blends and formulas to which such raw materials containing allergens are added.	C	Seen risk assessment is done. Physical state of the allergenic material is not taken into account.
4.20.2		The manufacturing of products which contain allergens requiring declaration shall be carried out as to ensure cross contamination is minimised as far as possible.	A	

4.20.3		Finished products containing allergens requiring declaration shall be declared in accordance with current legal requirements. For the adventitious or unintentional presence, the labelling of legally declared allergens and traces shall be based on hazard analysis and assessment of associated risks.	A	For gluten, milk, soy, eggs, hazelnut a warning on the label is given due to risks of cross contamination.
4.20.4		Where customers specifically require that products are “free from” certain substances or ingredients (e.g. gluten, pork, etc.), or that certain methods of treatment or production are excluded, verifiable procedures shall be in place.	N/A	No allergen claims used.

No.	Level	Requirement set out in the IFS Food	Rating	Observation auditor
5 Measurements, Analysis, Improvements				
5.1 Internal audits				
5.1.1	KO	KO N° 8: Effective internal audits shall be conducted according to a defined agreed audit program and shall cover at least all requirements of the IFS Standard. Scope and frequency of internal audits shall be determined by hazard analysis and assessment of associated risks. This is also applicable for off site storage locations owned or rented by the company.	B	The food safety and quality management system are audited internally. The food safety and quality management system are audited internally. The audit planning for this year is documented in Plan internih provera 2017. Auditor assessed reports of internal audit from all department dated 07.12.2017. The frequency of the internal audits not established by risk analysis.
5.1.2		Internal audits of activities which are critical to food safety and product specifications shall be carried out at least once a year.	A	Audits that the company has identified as critical are production, traceability, storage, HACCP system, foreign body management are audited at an annual frequency. Internal audits are conducted minimum once per year. Than, whole factory be assessed. The auditor checks documentation, process, analysis, hygiene, personnel, environment. Frequency is based on risk assessment. Seen „Izveštaj o auditu“ dated 07.12.2017.
5.1.3		The auditors shall be competent and independent from the audited department.	A	Internal audits are done by the external consultant. Also, the company has trained internal auditors.
5.1.4		Audit results shall be communicated to the senior management and to responsible persons of concerned department. Necessary corrective actions and a schedule for implementation shall be determined and documented and communicated to every relevant person.	A	Results of internal audits are reported to relevant persons and departments, including senior management. Corrective actions are defined including time scale and responsible person. Two findings for internal audits and CA records are assessed with following result: damaged tiles in production area. Second one - records of maintenance are not updated. Seen KPI . Verified by QA.
5.1.5		It shall be documented how and when the corrective actions resulting from the internal audits shall be verified.	A	
5.2 Site factory inspections				
5.2.1		Factory inspections shall be planned and carried out (e.g. product control, hygiene, foreign material hazards, personnel hygiene and housekeeping). The frequency of inspections in every area (including outdoor areas) and every single activity shall be based on hazard analysis and assessment of associated risks and on the history of previous experience.	A	
5.3 Process validation and control				
5.3.1		The criteria for process validation and control shall be clearly defined.	A	

5.3.2		In circumstances where the control of process and working environment parameters (temperature, time, pressure, chemical properties etc.) is essential to ensure the product requirements, such parameters shall be monitored and recorded continuously and/or at appropriate intervals.	A	Process monitoring checks conducted include temperature of storage, temperature of baking, checking of sieves, quantity of products, analysis of products, all of them are analyzed by company plans and procedures, by trained employees and with calibrated thermometer, calibrated balances. An in-line alert system exist for metal detector and temperature of baking-temperature must be in according adjusted limits. If temperature is not adequate (less or higher), system is activated automatically. Seen and records of “Kontrola gotovog proizvoda" where they record weights of products in every hour.
5.3.3		All rework operations shall be validated, monitored and documented. These operations shall not affect the product requirements.	A	
5.3.4		There shall be appropriate procedures for prompt notification, recording and monitoring of equipment malfunction and process deviations.	A	In case of equipment failure corrective actions are taken such as putting on hold of products, repairing and decision about products by HACCP team.
5.3.5		Process validation shall be performed using the collected data that is relevant for product safety and the processes. If substantial modifications occur, a revalidation shall be carried out.	A	
5.4 Calibration, adjustment and checking of measuring				
5.4.1		The company shall identify the measuring and monitoring devices required to ensure compliance with product requirements. These devices shall be recorded on a document and clearly identified.	A	Calibration of measuring equipment is in place, assessed procedure Upravljanje uredajima za pracenje i merenje ZTP -760-101. Seen overview of measuring devices.Seen results of balance Shollex CAS Ser.no 101043518 seen labeling at the machine and status in register of measuring devices- valid until 31.12.2018. Termoparska sonda J sa citacem M9953,9954 calibrated 19.12.2017.- Mernokor , Zemun Calibration methods are traceable to recognized standards. In case of mall functioning corrective actions towards device and products are part of the procedure.
5.4.2		All measuring devices shall be checked, adjusted and calibrated, under a monitoring system, at specified intervals and in accordance with defined recognised standard/methods. The results of the checks, adjustments and calibrations shall be documented. Where necessary, corrective actions on devices and, if necessary, on process and products shall be carried out.	A	
5.4.3		All measuring devices shall be used exclusively for their defined purpose. Where the results of measurements indicate a malfunction, the device in question shall be immediately repaired or replaced.	A	
5.4.4		The calibration status of the measuring devices shall be clearly identified (labelling at the machine or on a list of test devices).	A	
5.5 Quantity checking (quantity control/filling quantities)				

5.5.1		The frequency and methodology of quantity checking shall be determined so that the legal requirements and customer specifications, or if appropriate, guidelines for nominal quantity are met.	A	A well documented system for quantity control is in place. This is based on minimal weight. Checks are done once per hour. All checks seen were OK.
5.5.2		A procedure shall exist to define compliance criteria for lot quantity checking. This procedure shall also, among others, take into consideration the tare, the density and other critical attributes.	A	
5.5.3		Checks shall be implemented and recorded, according to a sampling plan which ensures a proper representation of the manufacturing lot.	A	
5.5.4		Results of these checks shall be compliant with defined criteria for all products ready to be delivered.	A	
5.5.5		For purchased, already pre-packed products from third parties, there shall be evidence about the compliance with the legal requirements for nominal quantity.	A	
5.5.6		If applicable, all equipment used for final checking shall be legally approved.	A	
5.6 Product analysis				
5.6.1		There shall be procedures ensuring that all specified product requirements are met, including legal requirements and specifications. Microbiological, physical and chemical analysis required for that purpose shall be performed internally and/or subcontracted.	A	Laboratory testing is scheduled based on risk assessment for surfaces swabs, hand swabs, water and finish products (waffles, tea biscuits and strudel), the company use microbiological and chemical analysis. Pathogen testing like moulds and yeasts and other tests are performed by a contracted laboratory. Also toxins and heavy metals. Seen report Tamna strudla brusnica No 1100-3009-/17 dated 19.12.2017., acrylamid for product Strudla smokva 252g R17-19225 dated 15.11.2017.
5.6.2		Analyses, which are relevant for food safety, shall preferably be performed by laboratories having appropriate accredited programs/methods (ISO 17025). If the analyses are performed by a factory internal or a laboratory not having appropriate accredited programs/methods, the results shall be verified on a regular basis by laboratories accredited on these programs/methods (ISO 17025).	A	The lab is ISO 17025 accredited for the assessed analyses.
5.6.3		Procedures shall exist which ensure the reliability of the internal analysis results on the basis of official recognised analysis methods. This shall be demonstrated by ring tests or other proficiency tests.	A	
5.6.4		A test plan shall be drawn up for internal and external analysis, based on hazard analysis and assessment of associated risks, which covers raw materials, semi-processed and finished products as well as processing equipment and packaging materials, and where necessary environmental tests. The test results shall be documented.	A	A testing program for products and environment is in place. Methods, frequency and specified limits are documented. Auditor saw testing program for raw materials,product,water area and this was found to be conform.
5.6.5		Results of analysis shall be evaluated promptly. Appropriate corrective measures shall be introduced for any unsatisfactory results. The analytical results shall be reviewed regularly in order to identify trends. Trends indicating potential unsatisfactory results shall be taken into consideration.	A	

5.6.6		Where internal analysis is undertaken, qualified and trained personnel shall be in place, as well as appropriate equipment and premises.	N/A	No internal analysis.
5.6.7		For verification of finished product quality, internal organoleptic tests shall be carried out regularly. These tests shall be in accordance with specifications and related to the impact on respective parameters of product characteristic. The results of these tests shall be documented.	A	
5.6.8		Based on hazard analysis, assessment of associated risks and on any internal or external information on product risks which may have an impact on food safety and/or quality (incl. adulteration and fraud), the company shall update its control plan and/ or take any appropriate measure to control impact on finished products.	A	Risks with impact on food safety, quality including adulteration and fraud are determined. Examples of risks covered: foreign bodies, compliance with recipes during production, allergen control, storage conditions.
5.7 Product quarantine (blocking/hold) and product release				
5.7.1		A procedure shall be in place, based on hazard analysis and assessment of associated risks, for the quarantine (blocking/ hold) and release of all raw materials, semi-processed and finished products and packaging materials. The procedure shall ensure that only products and materials conforming to product requirements are processed and dispatched.	A	No positive release required.
5.8 Management of complaints from authorities and customers				
5.8.1		A system shall be in place for the management of product complaints.	A	No complaints from retailers, customer or authorities.
5.8.2		All complaints shall be assessed by competent staff. Where it is justified appropriate actions shall be taken immediately, if necessary.	A	No complaints from retailers, customer or authorities.
5.8.3		Complaints shall be analysed with a view to implementing preventive actions which avoid the recurrence of the nonconformity.	A	Complaint data are analysed for trends, used to avoid recurrence and shared with relevant staff.
5.8.4		The results of complaint data analysis shall be made available to the relevant responsible persons and to the senior management.	A	
5.9 Management of incidents, product withdrawal, product recall				
5.9.1		A documented procedure shall be defined for management of incidents and of potential emergency situations that impact food safety, legality and quality. This procedure shall be implemented and maintained. This includes as a minimum: the nomination and training of a crisis team, an alert contact list, sources of legal advice (if necessary), contacts availability, customer information, and a communication plan, including information to consumers.	A	
5.9.2	KO	KO N° 9: There shall be an effective procedure for the withdrawal and recall of all products, which ensures that involved customers are informed, as soon as possible. This procedure shall include a clear assignment of responsibilities.	A	No recalls or withdrawals.

5.9.3		Updated emergency contact details (such as names and phone numbers of suppliers, customers and competent authorities) shall be available. A person of the company, who has the authority to initiate the incident management process, shall be permanently available.	A	Contact person in case of emergency is Svetllana Gagic, phone: 00381658659003, e-mail: svetlana.gagic@blagobisernogostrva.com fax: 0038123771143.
5.9.4		The feasibility, effectiveness and timeliness of implementation of the withdrawal procedure shall be subject to regular internal testing, based on hazard analysis and assessment of associated risks but carried out at least once a year. This shall be carried out in a manner to ensure the effective implementation and operation of the procedure.	A	Recall and Withdrawal procedures are tested min once per year. Last test was performed on 16.10.2017. with following conclusion: procedure is effective
5.10 Management of non-conformities and non-conforming products				
5.10.1		A procedure shall exist for the management of all non-conforming raw materials, semi-finished and finished products, processing equipment and packaging materials. This shall include, as a minimum: – isolation/quarantine procedures – hazard analysis and assessment of associated risks – identification (e.g. labelling) – decision about the further use (e.g. release, rework/post treatment, blocking, quarantine, rejection/disposal).	A	A documented procedure for managing non-conform product exists Upravljanje neusaglasenim proizvodom Jul 2017 .This procedure encompasses all elements of the standard. NC product is identified by visual control. Release of non-conform product is approved by production manager. Location is marked.
5.10.2		The responsibilities for the management of non-conforming products shall be clearly identified. The procedure for the management of non-conforming products shall be understood by all relevant employees.	A	
5.10.3		Where non-conformities are present, immediate corrections shall be taken to ensure that product requirements are complied with.	A	
5.10.4		Out of specification, final packaged products or packaging materials, both related to private labels, shall not be placed in the market under the label concerned. Exceptions shall be agreed in writing with the contract partners.	A	
5.11 Corrective actions				
5.11.1		A procedure shall be in place for the recording and analysis of the non-conformities with the objective to avoid recurrences by preventive actions and/or corrective actions.	A	
5.11.2	KO	KO N° 10: Corrective actions shall be clearly formulated, documented and undertaken, as soon as possible to avoid further occurrence of non-conformity. The responsibilities and the timescales for corrective action shall be clearly defined. The documentation shall be securely stored, and easily accessible.	A	There is a documented procedure for NCs Procedure korektivne mere including identification of RCA, timescale and responsibilities. Following two NCs were assessed: Two findings for internal audits and CA records are assessed with following result: damaged tiles in production area. Second one - records of maintenance are not updated. Seen KPI . Verified by QA. Both were handled and completed according to procedure.
5.11.3		The performance of the implemented corrective actions shall be documented and the effectiveness shall be checked.	A	

No.	Level	Requirement set out in the IFS Food	Rating	Observation auditor
6 Food Defense and External Inspections				
6.1 Defense assessment				
6.1.1		Responsibilities for food defense shall be clearly defined. Those responsible shall be key staff or shall have access to the top management team. Sufficient knowledge in this area shall be demonstrated.	A	
6.1.2		A food defense hazard analysis and assessment of associated risks shall have been performed and documented. Based on this assessment, and based on the legal requirements, areas critical to security shall be identified. Food defense hazard analysis and assessment of associated risks shall be conducted annually or upon changes that affect food integrity. An appropriate alert system shall be defined and periodically tested for effectiveness.	A	
6.1.3		If legislation makes registration or on-site inspections necessary, evidence shall be provided.	N/A	No Food Defense regulations existing in Serbia and where the products are sold: Serbia, Bosnia and Herzegovina, Croatia, Montenegro, Slovenia, Slovakia, Czech Republic, Germany, Italy, Bulgaria, Romania, Poland, Sweden, Macedonia.
6.2 Site Security				
6.2.1		Based on a hazard analysis and assessment of associated risks, identified areas critical to security shall be adequately protected to prevent unauthorized access. Access points shall be controlled.	A	Access to the site is regulated by doorman on the entrance and with locked gates. Every visitor must leave identity card. Visitors and contractors are included in the access policy. The security procedure is trained.
6.2.2		Procedures shall be in place to prevent tampering and/or allow identification of signs of tampering.	A	
6.3 Personnel and Visitor Security				
6.3.1		Visitor policy shall contain aspects of food defense plan. Delivery and loading staff in contact with the product shall be identified and shall respect the access rules of the company. Visitors and external service providers shall be identified in areas with product storage and shall be registered at the time of access. They should be informed about the site policies and their access controlled accordingly.	A	
6.3.2		All employees shall be trained in food defense with respect to the product requirements and the training needs of the employees or when significant program changes occur. The training sessions shall be documented. Employee hiring and employment termination practices shall consider security aspects as permitted by law	A	
6.4 External Inspections				
6.4.1		A documented procedure shall exist for managing external inspections and regulatory visits. Relevant personnel shall be trained to execute the procedure.	A	

7. Explanations regarding the audit report

Evaluation of requirements

Result	Explanation	Points
A	Full compliance	20 points
B (deviation)	Almost full compliance	15 points
KO requirement scored with a B	Almost full compliance	15 points
C (deviation)	Small part of the requirement has been implemented	5 points
D (deviation)	Requirement has not been implemented	-20 points

Major	When there is a substantial failure to meet the requirements of the Standard, which includes food safety and/or the legal requirements of the production and destination countries. A major can also be given when the identified non-conformity can lead to a serious health hazard. A major can be given to any requirement which is not defined as KO.	15 % of the possible total amount of points is subtracted.
KO requirement scored with a D	The KO requirement has not been Implemented.	50 % of the possible total amount of points is subtracted.

N/A	Not applicable. Requirement not applicable for a company.	N/A requirements will be excluded from the final scoring.

Audit Report of "Žitoprerada DM" d.o.o.

Scoring and awarding of certificates

Audit result	Status	Action company	Report from	Certificate
At least 1 KO scored with D	Not approved	Actions and new initial audit to be agreed upon.	Report gives status	No
> 1 Major and/or < 75 %	Not approved	Actions and new initial audit to be agreed upon.	Report gives status	No
Max 1 Major and ≥ 75 %	Not approved unless further actions taken and validated after follow-up audit.	Send completed action plan within 2 weeks of receiving the preliminary report. Follow-up audit max. 6 months after the audit date.	Report including action plan gives status.	Certificate at foundation level, if the major non-conformity is finally solved as controlled during the follow-up audit.
Total score is ≥ 75 % and < 95 %	Approved at foundation IFS Food level after receipt of the action plan.	Send completed action plan within 2 weeks of receiving the preliminary report.	Report including action plan gives status.	Yes, certificate at foundation level, 12 months validity.
Total score is ≥ 95 %	Approved at higher IFS Food level after receipt of the action plan.	Send completed action plan within 2 weeks of receiving the preliminary report.	Report including action plan gives status.	Yes, certificate at higher level, 12 months validity.