

# Global Standard Agents and Brokers, Issue 3

## AB305: Audit Duration Calculator

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**Document Scope:**

This document outlines the factors to be used in the calculation of audit duration for companies using the Global Standard Agents and Brokers Issue 3.

It replaces AB212 the previous audit duration calculator. It is applicable for all audits from 1 April 2022 onwards.

**Change log:**

Version no.	Date	Description
1	01/10/2021	New document for Issue 3 – replacing AB212. The main changes are additional clarity on small sites, where shorter audits may be justified and an explanation of 'number of suppliers'.

## **1. Introduction**

BRCGS have developed this audit duration calculator to provide a transparent and consistent approach to establishing audit duration.

The audit duration calculated using this document, indicates the time that the auditor will spend auditing the site. It does not include the time required by the auditor to prepare for the audit, or for completion of the audit report. (These activities are important parts of the audit process, and it is important that sufficient time is used to ensure they are completed effectively. However, these times are calculated separately from the audit duration, and are therefore not included within the audit durations discussed within this document. The time required for these activities will depend on the size and complexity of the site operations).

## **2. Calculation of the audit duration**

The Standard (Part III, section 2.1.3) states that the minimum audit duration is at least one working day (i.e. 8 hours) at the company's office facility. Therefore, no audit shall be less than 8 hours without justification. Where justification exists, and the certification body/auditor applies the permitted 30% variation (see below) this will still result in minimum duration of 4 hours (0.5 days), which as explained in section 3 below is recorded on the audit report as 4 hours.

Calculation of the audit duration is also based on the:

- Number of supplying sites – counted as the number of individual sites supplying products for the agent or broker.
- Number of product types traded – for the purposes of the audit duration calculation the list of product types is given in appendix 2 of this document. (This is based on the product information used within the Global Standard Food Safety, Global Standard Packaging Materials and Global Standard Consumer Products).
- Number of office locations – the initial calculation assumes that the company is based at a single office. Where the company has additional offices, locations included within the scope of the audit, will require additional time (see section 2.1).
- Number of additional services included within scope of the assessment – agents and brokers often offer services to customers, which fall within scope of the Standard, for example, arranging product storage, arranging distribution or delivery of product from the manufacturer and/or to the customer, new product development, import or export.

The other factors identified in the Standard (see appendix 1) may influence the calculation but are less significant. These other factors shall not influence the audit duration by more than 30% from the total calculated audit duration.

	Audit duration based on agent/broker offering 0 – 3 additional services <sup>(1)</sup> (in hours)		
	Number of Product Types Traded <sup>(3)</sup>		
Number of Supplying sites <sup>(2)</sup>	1 - 8	9 - 17	18 - 26 <sup>(3)</sup>
1 - 10	8	8	10
11 - 20	8	10	12
20+	10	12	16

Figure 1: Audit duration table

- (1) For each additional service offered (i.e. above the 3 services) an additional 1 hour shall be added.
- (2) Number of supplying sites – counted as the number of individual sites supplying products or approved to supply products, for the agent or broker. This number shall match the number of suppliers on the agent's or broker's approved supplier list or database (clause 4.1.3 of the Standard). Where a supplying site has been delisted or archived, and is no longer approved to supply product, it does not need to be included in the calculation for audit duration.
- (3) Where a site trades greater than 26 product types, an additional 1 hour shall be added.

Where a company is exceptionally small, a shorter audit duration may be justified. In this situation the company must meet all of the following criteria:

- Only operates from a single office location.
- Only trade one product type (Refer to appendix 2).
- Does not offer any additional services.
- Only employs a small number of staff (i.e. there are less than 5 employees in the company).

In these circumstances, the 30% adjustment can be applied to the audit duration calculated from the table above. As mentioned below, the auditor may identify additional reasons for an adjustment in the audit duration (for example, for a well prepared or poorly prepared site), but under no circumstances shall the audit duration be less than 4 hours (0.5 days).

**2.1 Additional office locations**

To ensure that a justified and full audit is completed for each office location, even when the individual office is not physically visited by the auditor, sufficient time must be spent auditing records, documents, procedures, etc. relating specifically to each office. This will require additional time to be added to the audit duration (Refer to Figure 2):

<b>Each additional office</b>	Minimum 2 - 3 hours
	Further time may be added if required, for example, if the auditor needs to check additional records to confirm operation of the quality systems or to investigate a potential non-conformity

Figure 2: Minimum audit duration for additional office locations.

Each additional office requires time to:

- Access to sufficient records and procedures to demonstrate the operation of the systems, and accuracy and completeness of relevant record keeping at the specific office.
- Complete at least one vertical audit of a product handled or managed through the specific office location.
- Interview relevant staff - the purpose of this interview is to question staff on specifics relating directly to documents, processes or activities already assessed and to obtain clarity on any points raised while auditing the systems (i.e. it is identical to the type of interview that would be completed during a physical audit). It is not intended that the whole audit will be completed during this interview as a substantive amount of the procedures, records and operations will have already been reviewed prior to the interview. It is normally worthwhile asking a member of staff at the additional office location to explain the results of the vertical audit and associated documentation.

**3. Total time calculation**

A typical day shall be 8 hours (not including lunch breaks) and shall not exceed 10 hours.

Audit duration should be recorded in total working hours (i.e. using whole number of hours not parts of hours, for example record 9 hours not 8.5 hours) giving the time conducting the audit.

The start and finish times each day shall be clearly stated on the audit report and reflect the actual times at the site. These should be agreed as correct between the auditor and the site (i.e. the site should sign a record of the start and finish times, for each day of the audit, a copy of which is retained by the certification body. This may be combined with other audit documentation, e.g. by adding the information to the non-conformity record sheet).

Allowance should be made (to deduct time) where audit teams are used and both auditors are present (e.g. at the opening and closing meetings). Those personnel not 'auditing independently' should not be included within the total time calculation, for example:

- Witness auditor
- Trainee auditor
- Technical expert

Where a combination of audits has been undertaken e.g. BRCGS and ISO22000, then a calculation for the total time taken for the BRCGS audit only should be stated. BRCGS expect that additional time is allocated over and above the minimum time for the audit whenever a combination audit is undertaken.

The total hours shall not include any calculation for writing of the final audit report away from site. This is additional time and is typically 4 – 8 working hours.

## Appendix 1 – Other factors influencing duration of audit

The other factors identified in the Standard (protocol section 6.2) which may influence the calculation are:

- Number of employees – where the site has a small number of employees such that a single manager operates the complete process, less time is likely to be required than a larger company where an increase in time may be required to allow for discussions with additional employees.
- Communication difficulties (e.g. language, failure of links to other offices).
- The number of non-conformities recorded in the previous audit.
- Where a site's operations use a significant number of different HACCP plans, such that the auditor needs to spend additional time confirming accuracy and operation of each of the different plans.
- Difficulties experienced during the audit, requiring further investigation
- The quality of the company's preparation (e.g. documentation, hazard and risk analysis, quality management systems).
- In the event that there is a significant delay in the audit, for example, if in a small company the site representative is needed to compile documents for the vertical audit and the audit cannot continue until this activity is complete, then additional time must be added to ensure that the amount of time actually spent auditing meets the value calculated.

These factors shall not influence the audit duration by more than 30% from the total calculated time.

## Appendix 2 – Product Types

The number of different product types has an affect on the audit duration (refer to section 2). For the purposes of audit duration, the different product types are listed below, by Standard. Examples of the products in each category can be found in the specific Standards (i.e. within the Global Standard Food Safety, Global Standard Packaging Materials and Global Standard Consumer Products).

Product Types		
Food Product Types	Packaging Product Types	Consumer Product Types
Raw red meat	Glass	Textiles and textile products
Raw poultry	Paper	Leather and leather products
Raw prepared products (meat and vegetarian)	Metal	Wood
Raw fish products and preparations	Rigid plastics	Paper and paper mix products
Fruit, vegetables and nuts	Flexible plastics	Printing and recording media
Prepared fruit, vegetables and nuts	Other packaging products	Coke, charcoal and refined petroleum products
Dairy and liquid egg	Packaging and printing chemicals	Chemicals and chemical products
Cooked meat/fish products		Gardening products
Raw cured and/or fermented meat and fish		Plastic and rubber products
Ready meals and sandwiches, ready-to-eat desserts		Glass, ceramic and non-metallic mineral products
Low/high acid in cans/glass		Building goods
Beverages		Metal products excluding machinery
Alcoholic drinks and fermented/ brewed products		Machinery and equipment
Bakery		Computers and electronic communications
Dried foods and ingredients		Electrical equipment
Confectionery		Transport equipment, cycles and boats
Cereals and snacks		Furniture
Oils and fats		Games and toys
		Jewellery
		Medical devices
		Party and leisure