

EUCAS AUDIT STRATEGY

Accredited Farms

Background – role of EUCAS auditors

- Authorised EUCAS auditors contribute to the management of the EUCAS by verifying through audit that accredited participants in the Scheme comply fully with all components of the EUCAS Rules
- Auditors, authorised by the Secretary of the Department of Agriculture, Fisheries and Forestry Australia (DAFF), contribute to the management of the EUCAS by the performance of regular audit of its components.
- Third party audit providers have been authorised to conduct farm audits. The following organisations have been authorised: AUSMEAT, Departments of Primary Industry in Tasmania and Northern Territory.

Audit objectives

- To test the operation at all levels; audits must include observations of site management, interview with the accredited manager, and detailed examination of operation records.

Audit frequency

- Frequency of audit of accredited properties is based on the following:
Accredited farms in accordance with National Program requirements that include a random component and a targeted component. Farm accreditation must be renewed twelve months after initial accreditation. This is done through Central Office on verification that the accredited manager has complied with the conditions of accreditation.
- Audit frequency will be increased on properties with a history of non-conformity according to the target audit methodology decided upon by the EUCAS Coordinator.
- Follow-up audits will be conducted in cases where the auditor recommends this, to assess the effectiveness of corrective actions.
- When the accredited farm manager relinquishes farm accreditation voluntarily, reaccreditation of the property will only be granted on completion of a successful pre-accreditation audit.

Selection of properties for audit

- Selection of particular Property Identification Codes (PIC) for audit is determined by random allocation or target criteria decided on by the AQIS EUCAS Coordinator in consultation with authorised auditors.

Notification of audits

- The auditor will notify selected farms of an impending audit by phone no later than seven days prior to the scheduled audit. During this notification the auditor will advise the property manager that the necessary records must be available for audit.

These records include cattle introductions and dispatches, farm management records, current accreditation application details, use of replacement devices, and authorisation of vendor declaration signatories.

- If an accredited manager refuses audit, the matter should be referred directly to the EUCAS Coordinator for consideration and follow-up.

Audit scope

- The audit will test the farm manager's compliance with EUCAS Rules in the areas of records of farm management, HGP use (this may include faecal sampling), cattle introductions, cattle transfers to EU and non-EU destinations, cattle identification, use of replacement devices, records of cattle numbers and calving rates.
- The auditor will interview the manager against checklist questions:
 - a. These questions will be drawn from the prepared audit checklist and may be developed by the auditor after specific research of the accredited site's management plan and records.
 - b. Where inconsistencies or non-conformities are suspected, supplementary questions in the same area, observations or record checks will be conducted.
 - c. Findings will be recorded for final audit outcome.

Corrective actions for non-compliance

- During the audit, identified defects will be discussed with the manager and strategies for rectification determined. These discussions will be reflected in any Corrective Action Requests (CARs) that are issued at the conclusion of the audit.
- At the completion of the audit, the exit meeting consists of reporting the findings of the audit to the property management on the Audit Summary

section of the checklist and explaining to management the measures that are required to maintain the accredited status of the property.

- If audit detects that an operation is not complying with conditions of accreditation, the operation may have the accreditation revoked, and the manager may face prosecution. Only AQIS can revoke accreditation.