

IFS Wholesale/ Cash & Carry Multi-site Guideline

This guideline is a supplementary normative document to the
IFS Wholesale/Cash & Carry Standard



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Types of certification for multi-site companies with central management, for IFS Wholesale/Cash & Carry certified companies

When a company with several sites centrally plans and defines processes and activities (e.g. purchasing, personnel management), certification can be achieved either through a **single certification** or **multi-site certification** process.

In both cases, the headquarter shall be audited and relevant audit findings shall be included in the audit reports for each site. The report shall specify which processes are managed centrally and which at the site level.

Depending on the fulfilment of pre-requisites, the company can choose between two possibilities of auditing:

- single-certification of each site (without sampling program, see section 1.)
- multi-site certification of all sites (with sampling program, see section 2.)

If not defined otherwise in this document, all requirements from the current respective standard shall apply.

1 Single-certification

This certification process can apply to all companies, regardless of whether they have more or fewer than 20 sites per country.

Each site shall be mentioned in the relevant contract, audited separately, and subject to its own report, corrective action plan and certificate. The certificate is valid for twelve (12) months, after which a full recertification audit is required.

If the central managing site does not have any activities, it cannot be subject to an IFS certificate. The auditing of the central managing site shall be described in the company profile section of the report.

The audit of the central managing site shall always take place before auditing the individual sites to provide a preliminary overview.

Note: Each individual site is subject to scoring and conditions defined in the respective standard.

2

Multi-site certification

To be eligible for multi-site certification and the sampling program, the company must meet the following prerequisites:

- All sites shall be located within one country.
- All sites shall be operated under the same product and/or food safety management system and under the control of a central organisation, which has a legal or contractual link to the sites.
- Competences and responsibilities, including delegation of management responsibilities within the organisation shall be clearly laid down.
Note: The related compulsory information shall be provided by the IFS Auditor within the IFS report under the requirement KO N° 1 for corporate structure.
- The central organisation shall be clearly committed to the authoritative control of the product and/or food safety management system of all sites and shall issue, maintain and retain all relevant documents relating to the sites within the sampling program. The central organisation shall be separate and independent from the sites.
- The central organisation shall be subject to management review, in accordance with IFS requirements and shall be itself subject to internal audit, in accordance with the respective standard requirements.
- All sites within a multi-site sampling program shall have the same risk profile, depending on e.g.:
 - type of handled products and their requirements (e.g. ambient stable, temperature controlled, refrigerated, frozen or combinations of these) and for:
 - the same types of processing/treatment activities
 - size of site
 - shift patterns
 - management structure
 - staff numbers.

Therefore, an organisation could have several multi-site sampling programs based on different risk profile, but these programs shall be clearly defined and documented.

- There must be an internal audit program for all sites, undertaken by the central organisation which is based on conditions of the respective activities as well as the risk profile. Within the internal audit sampling program, all sites shall be audited within a 12- month period. The internal audit program shall have documented procedures and be both practical and feasible in operative terms.
- The central organisation shall have in place sufficient management and technical capacity to implement and maintain the internal audit program. This shall include the competence and internal approval needed for auditors and the requirements for impartiality.

The following additional requirements for internal auditors apply:

- Clear requirements expected for internal auditors shall be defined and documented.
- The requirements for internal auditors are as follows:
 - Auditors must be conversant in HACCP/Codex Alimentarius principles.
 - Internal auditors shall have appropriate knowledge of the processes relevant to the scope of the audit.
 - Audit experience: 1 internal audit as a trainee lead auditor & and 1 witness audit with an experienced internal auditor for the organisation as witness auditor.
 - Required training: Training in audit techniques e.g. training for internal auditor.
- Internal auditors shall be regularly evaluated, calibrated and monitored.
- The sampling is possible for recertification audits, starting from 20 sites, for tier 2 (T2) and tier 3 (T3) locations. The minimum sample size is result of one third (rounded up) of the total number of locations which are included in the multi-site program. Examples of sample size are described in following Table N° 1.

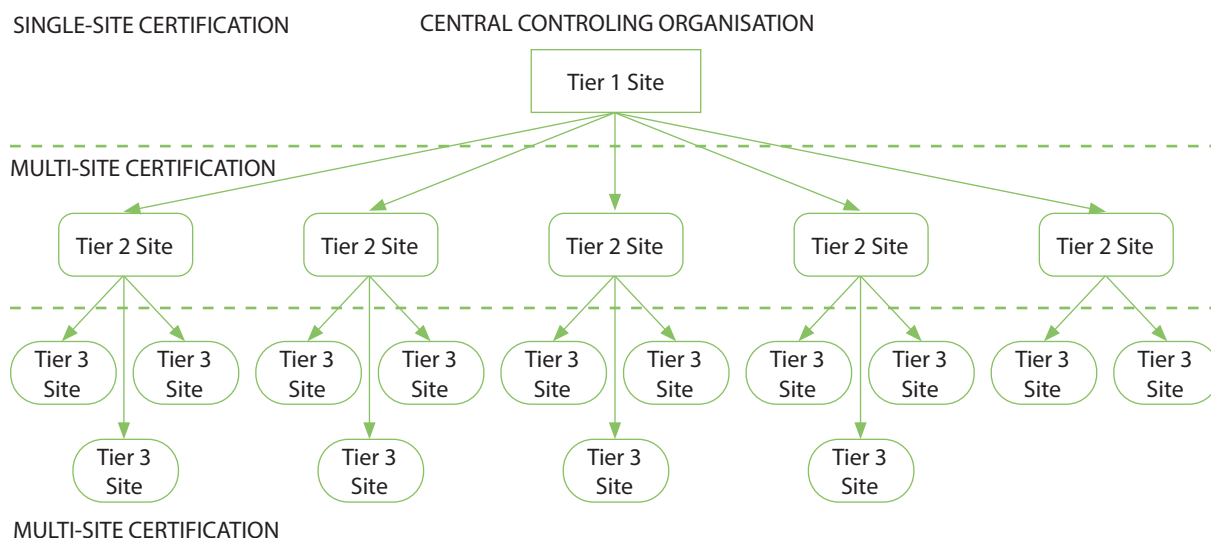
Table N° 1: Examples of the number of sites to audit per year when multi-site sampling is used

Number of sites (excluding the central organization)	Minimum sample size (T2 and T3 sites only)
20	7
30	10
50	17
100	34
Over 100	Calculated

Tier 1 (T1) facility: Main/national/regional central controlling sites, central markets or central warehouses, food and/or product distribution or storage facilities at a single site and operating under one product and/or food safety management system. Tier T1 facilities can have T2 facilities and/or sites (T3) managed by the organisation seeking the certification. For these facilities, each site must have a certificate, no multi-site sampling option is available.

Tier 2 (T2) or Tier 3 (T3) sites: Markets, distribution centers, or satellite warehouses, cross docking sites: food and/or product distribution or storage location at a single site or location and operating under one product and/or food safety management system. These sites are always linked to a larger T1 distribution center, storage warehouse central market or central managing site (central controlling organization) or, in case of a T3 site, via a T2 site. T2 sites and T3 sites are always managed and under the direct control of a T1 facility or an organization with multiple T1 site seeking certification. For these sites, multi-site sampling option is available.

Table N° 2: Differences between the different tier locations



2.1 Certification body selection

This program is only applicable if the same certification body conducts all audits of the central organisation and the associated sites during a whole cycle (see Table N° 3).

- The organisation shall request multi-site sampling in their application to the certification body.
- The contract shall be defined between the certification body and the central controlling organisation but not with individual sites. The central controlling organisation or central function shall be part of the organisation’s certification program.

2.2 Rules for the initial audit

Every organisation’s central control or central function of each country, along with all other sites, shall be audited in the first year. The company and the certification body agree on all audit dates in advance (announced audits).

2.3 Recertification audit / sampling rule

In general:

- The central organisation shall be audited by the certification body before the certification body undertakes the auditing of sampled sites.
- The central organisation shall be audited every twelve (12) months according to the IFS Wholesale/Cash & Carry Standard. If the company is located in several countries with different sites, each central organisation in each country where the company is engaged in a business shall be audited every twelve (12) months.
- Every new site, which will be integrated in this process, has to be audited in the first year of multi-site certification. It shall be audited in the first year in every case, and afterwards, depending on its kind of activity, audited under sampling plan frequency.
- Every site audit within the sampling program shall be performed announced or unannounced by the certification body.
- The certification body gets the right to expand the number of sites to be audited (within the sampling program) in one year if necessary (e.g. too many deviations of the organisation).

In addition to the above requirements, the sampling shall comply with the following rules:

The sampling shall also be based on a risk analysis.

- 25 % of the sample shall be selected at random (non-selective). These 25 % is to be chosen from the sites which were not audited in the same year.
- 75 % of the sample shall partly be selected by following factors:
 - Results of internal site audits and management reviews or previous certification audits
 - Records of complaints and other relevant aspects of corrective and preventive actions
 - Significant variation of the size of the sites
 - Variations in shift patterns and work procedures
 - Complexity of the management system and processes conducted at the sites
 - Modifications since the last certification audit
 - Maturity of the management system and knowledge of the organisation.

Note: The above sampling program is compliant with IAF MD1:2023 document, but any requirements from IAF MD1:2023 document which may go above these requirements shall also be fulfilled, if not defined otherwise in the relevant IFS Normative Documents.

Note: The certification body shall review and execute its audit sampling program within 12 months, in accordance with the defined sample size.

The following rules are applicable for the multi-site certification.

Table N° 3: Cycle of multi-site certification (example)

Initial process	First cycle	First cycle	First cycle	Second cycle
Year 1	Year 2	Year 3	Year 4	Year 5
Central organisation + all (T1, T2 and T3) associated locations	Central organisation + all associated locations	Central organisation + all associated locations	Central organisation + all associated locations	Central organisation + all associated locations
	Sampling rule (applying for T2 and T3 sites, if the number of sites is above 20) Number of sites like shown in Table N° 1	Sampling rule (applying for T2 and T3 sites, if the number is above 20) Number of sites like shown in Table N° 1	Sampling rule (applying for T2 and T3 sites, if the number is above 20) Number of sites like shown in Table N° 1	Sampling rule (applying for T2 and T3 sites, if the number of sites is above 20) Number of sites like shown in Table N° 1
	<u>Sampling:</u> 75 % sample chosen by 25 % random sample from all assigned sites that are not part of the sample audited in this year. + newly opened sites (if applicable)	<u>Sampling:</u> 75 % sample chosen by 25 % random sample from all assigned sites that are not part of the sample audited in this year. + newly opened sites (if applicable)	<u>Sampling:</u> 75 % sample chosen by 25 % random sample from all assigned sites that are not part of the sample audited in this year. + newly opened sites (if applicable)	<u>Sampling:</u> 75 % sample chosen by 25 % random sample from all assigned sites that are not part of the sample audited in this year. + newly opened sites (if applicable)

The sampling programme shall be defined in such a way that all sites within the multi-site organisation are audited on a risk basis within a certain period, e.g. within 5 years.

2.4

Scoring, conditions of issuing audit report and IFS group certificate for IFS Multi-site certification

The multi-site certification is only possible if all the audited sites individually pass the audit.

In case one site fails the audit:

- a) If one site fails the audit because of a KO evaluated with a D, several Major non-conformities or one Major non-conformity and total score < 75%, the multi-site certification shall not be issued. The site which fails the audit shall be audited completely at a new time within six (6) months and shall pass the audit in order to allow the multi-site certification. The existing group certificate shall be suspended/withdrawn for all sites.
- b) If one site fails the audit because of one Major and total score $\geq 75\%$, a follow up audit shall be performed within six (6) months, in order to solve the non-conformity and then allow the multi-site certification.
- c) If one site fails the audit because of a total score < 75% (but no nonconformities according to IFS):
 - if the certification body considers that the identified deviations are only linked to the site but not linked to the general management system, a follow up audit shall be scheduled on the site, to check the implementation of corrective actions. If the new audit of the site results in a score of $\geq 75\%$, then the multi-site certification is possible. If the total score is still under 75%, the multi-site certification is not possible.
 - if the certification body considers that the identified deviations are linked to the site as well as to the general management system, a follow up audit shall be scheduled on the site and at the headquarter, to check the implementation of corrective actions. If the new audit results in a score $\geq 75\%$, then the multi-site certification is possible. If the total score is still under 75%, the multi-site certification is not possible.

Note: If there are no internal audits conducted at all sites, this will be seen as a breach of requirement 5.1.1. Therefore it will be evaluated as a KO.

Note: Non-conformities shall be assessed by the certification body to ascertain if these indicate an overall product safety system deficiency and therefore may be applicable to all or other sites.

If non-conformities relate to all or other sites, corrective actions shall be undertaken and verified both by the central controlling organisation or central function and by the certification body.

Note: If the central controlling organisation, central function or any site fails to meet the certification scheme requirements, then the whole multi-site organisation will fail to gain certification. Where certification has previously been in place, this shall initiate the certification body's process to suspend or withdraw its certification.

2.5 Awarding the certificate

In case of a multi-site certification, the certification body shall award a group certificate (see Annex 2), with a period of validity of twelve (12) months. In the annex of the certificate, all sites which are in the scope of the certification shall be listed with the last IFS Audit date. This annex shall be updated when the certificate is issued or in case of changes. To determine the level, the certification body has to calculate the average scoring of all sites and write the corresponding level on the certificate.

Note: In case all sites in the scope of the audit were audited unannounced, the status “unannounced audit” shall be stated on the head of the certificate.

2.6 Limitation of the certificate on selected sites

Not all sites in a company (group) necessarily have to be certified. It is the decision of the company to certify only a part of all existing sites. Only the certified sites will be listed in the annex of the certificate. The excluded sites are not countable for pre-requisites of multi-site certification.

2.7 Inclusion of new sites

If the company decides to include a new site after the multi-site certificate was awarded, it must undergo an audit. If the site passes the initial audit, the certification body can issue an updated certificate including the new site.

2.8 Other topics

For other topics that are not defined in this guideline (e.g. change of certification body, database related topics, etc.), specific rules may apply. Please contact IFS for clarifications in such cases.

Normative references:

- IAF MD 1:2018 – Mandatory Document for the Certification of Multiple Sites Based on Sampling

ANNEX 1: IFS Certificate

Certificate

Unannounced audit (if applicable)



Herewith the certification body

Name of the certification body

being an ISO/IEC 17065 accredited certification body for IFS Certification and having signed an agreement with IFS Management GmbH, confirms that the wholesaling activities of

Name of the audited company

Address

COID

(if available GS1 GLN(s) and where applicable, sanitary legal authorisation number),
(head office name and address, if applicable)

For the audit scope:

(Detailed description of processes/services/handled product groups/conditions)

(if the company chose the additional "plus" module and this was assessed during the audit, specify at this point):

"The company also performs following treatment activities":

(list of treatment activities in connection to the products)

additional information:

If there are partly outsourced processes, the following sentence shall be added:

"Besides own activities, the company has partly outsourced processes";

description of product exclusions, if applicable,

Number and name of the product scope(s), number of the technology scope(s)

meet the requirements set out in the

IFS Wholesale Version 3, November 2024 ("classic" or "plus")

and other associated normative documents

at Foundation level/Higher level

with a score of XX %

(Star symbol to be added close to the IFS Logo in case of unannounced audit)

Certificate-Register number:

Audit date (if relevant: plus date of the follow-up audit):

Certificate issue date:

Date of expiration of the certificate (the certificate validity shall remain the same each year as described in the IFS Certification Protocol, Part 1):

Next audit to be performed within the time period:

(Recertification audit between XX.XX and XX.XX in case of announced audit and between XX.XX and XX.XX in case of unannounced audit)

Date and place:

Name and signature of the responsible person at the certification body:

Address of the certification body:

Logo and/or name of the accreditation body and its registration number
QR Code



Certificate

Unannounced audit (if applicable)



Cash & Carry (★)
(if star status)

Herewith the certification body

Name of the certification body

being an ISO/IEC 17065 accredited certification body for IFS Certification and having signed an agreement with IFS Management GmbH, confirms that the wholesaling activities of

Name of the audited company

Address

COID

(if available GS1 GLN(s) and where applicable, sanitary legal authorisation number),
(head office name and address, if applicable)

For the audit scope:

(Detailed description of processes/services/handled product groups/conditions)

(if the company chose the additional "plus" module and this was assessed during the audit, specify at this point):

"The company also performs following treatment activities":

(list of treatment activities in connection to the products)

additional information:

If there are partly outsourced processes, the following sentence shall be added:

"Besides own activities, the company has partly outsourced processes";

description of product exclusions, if applicable,

Number and name of the product scope(s), number of the technology scope(s)

meet the requirements set out in the

IFS Cash & Carry Version 3, November 2024 ("classic" or "plus")

and other associated normative documents

at Foundation level/Higher level

with a score of XX %

(Star symbol to be added close to the IFS Logo in case of unannounced audit)

Certificate-Register number:

Audit date (if relevant: plus date of the follow-up audit):

Certificate issue date:

Date of expiration of the certificate (the certificate validity shall remain the same each year as described in the IFS Certification Protocol, Part 1):

Next audit to be performed within the time period:

(Recertification audit between XX.XX and XX.XX in case of announced audit and between XX.XX and XX.XX in case of unannounced audit)

Date and place:

Name and signature of the responsible person
at the certification body:

Address of the certification body:

Logo and/or name of the
accreditation body and its
registration number
QR Code



ANNEX 2: List of sites

Annex according to certification document register number: xxxxx

Location	Location
Sample Company One COID: xxxxx Samplestreet 1 12345 Sampletown Last IFS Audit date	Sample Company Eleven COID: xxxxx Samplestreet 11 12345 Sampletown Last IFS Audit date
Sample Company Two COID: xxxxx Samplestreet 2 12345 Sampletown Last IFS Audit date	Sample Company Twelve COID: xxxxx Samplestreet 12 12345 Sampletown Last IFS Audit date
Sample Company Three COID: xxxxx Samplestreet 3 12345 Sampletown Last IFS Audit date	Sample Company Thirteen COID: xxxxx Samplestreet 13 12345 Sampletown Last IFS Audit date
Sample Company Four COID: xxxxx Samplestreet 4 12345 Sampletown Last IFS Audit date	Sample Company Fourteen COID: xxxxx Samplestreet 14 12345 Sampletown Last IFS Audit date
Sample Company Five COID: xxxxx Samplestreet 5 12345 Sampletown Last IFS Audit date	Sample Company Fifteen COID: xxxxx Samplestreet 15 12345 Sampletown Last IFS Audit date
Sample Company Six COID: xxxxx Samplestreet 6 12345 Sampletown Last IFS Audit date	Sample Company Sixteen COID: xxxxx Samplestreet 16 12345 Sampletown Last IFS Audit date
Sample Company Seven COID: xxxxx Samplestreet 7 12345 Sampletown Last IFS Audit date	Sample Company Seventeen COID: xxxxx Samplestreet 17 12345 Sampletown Last IFS Audit date
Sample Company Eight COID: xxxxx Samplestreet 8 12345 Sampletown Last IFS Audit date	Sample Company Eighteen COID: xxxxx Samplestreet 18 12345 Sampletown Last IFS Audit date
Sample Company Nine COID: xxxxx Samplestreet 9 12345 Sampletown Last IFS Audit date	Sample Company Nineteen COID: xxxxx Samplestreet 19 12345 Sampletown Last IFS Audit date
Sample Company Ten COID: xxxxx Samplestreet 10 12345 Sampletown Last IFS Audit date	Sample Company Twenty COID: xxxxx Samplestreet 20 12345 Sampletown Last IFS Audit date

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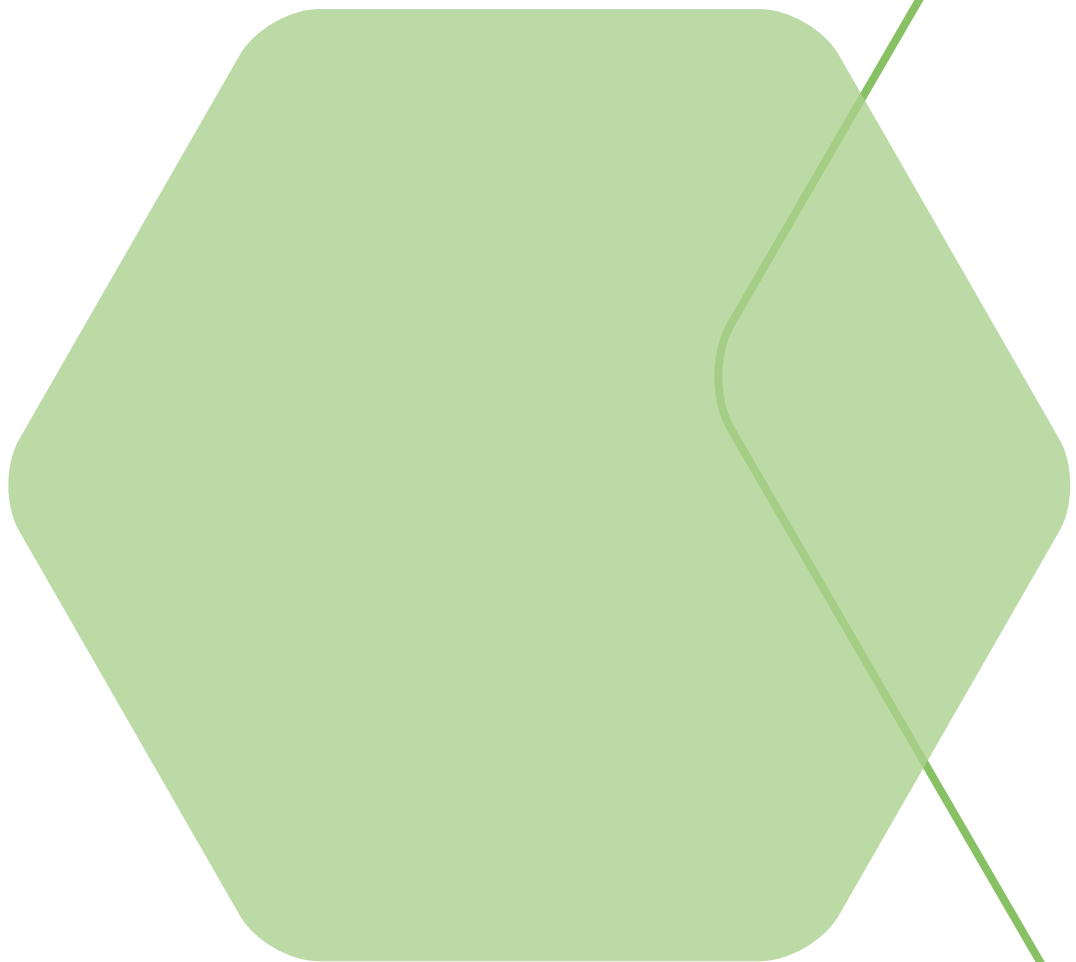
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