

Postponement of an Audit

Objective

To provide a formal policy and guidance to the Member, the Auditor and SALSA Operations in the event of postponement of a SALSA audit by the Member where the date has been previously agreed and confirmed between the Member and an allocated Auditor.

Policy

Members shall be given the opportunity to postpone audits within reasonable and defined timescales without penalty, provided that Auditors are given adequate notice to rearrange their work plans. Members should only be penalised financially and the Auditor compensated if the postponement is repeated on three separate occasions OR inadequate notice is provided to the Auditor which shall be defined as less than three full working days' notice.

Procedure

- The allocated Auditor will have contacted the Member to arrange and confirm a suitable audit date.
- Members purchasing a SALSA package have the option to defer their agreed audit date for up to 12 months from the date of purchase. Deferment shall not be considered as a postponement. It shall be the responsibility of the Auditor to follow up deferments to ensure the Member has adequate opportunity to agree a suitable date before the 12-month deadline expires.
- If the Member contacts the Auditor with **at least 3 full working days'** notice to postpone an agreed audit date, the Auditor shall accept this and rearrange a mutually convenient date.
- If the Member contacts the Auditor with **at least 3 full working days'** notice to postpone for a second time, the Auditor shall accept this and rearrange a mutually convenient date and inform the Member that should they postpone for a third time, they will forfeit their audit fee and must re-purchase an audit.
- If the Member postpones the audit on three consecutive occasions with at least **3 full working days'** notice on each occasion, the Auditor shall report the details to Operations.
- In the event of a third postponement being reported by the Auditor, Operations shall cancel the audit and advise the Member of the need to re-purchase an audit before re-booking a new audit date with the Auditor. The Auditor may claim payment of their audit fee in this event.
- With regard to a first or second-time postponement, if a Member postpones or attempts to postpone an audit within **3 full working days'** of the scheduled audit date, the Auditor shall report the details to Operations. Operations shall discuss the circumstances with the Auditor who shall be given the option of claiming their audit fee in full. In the event of the Auditor claiming the audit fee, Operations shall cancel the audit and inform the Member of the need to re-purchase an audit before re-booking a date with the Auditor.
- In the event of any audit postponement, it may be necessary to charge the Member additional costs already incurred by the Auditor; including accommodation, travel and other expenses, as appropriate.
- Operations shall record all postponements that lead to cancellations and report these as statistics to the Technical Advisory Committee at least once per year.

Approval

By: SALSA Operations

With effect from: 09/12/2016

Availability

Via www.salsafood.co.uk to:

Governance Board	Yes
Technical Advisory Committee	Yes
Auditors/Mentors	Yes
Members	Yes

Document Ref: SPP0004	Title: Postponement of an Audit	Page: 1 of 1	Issue Date: 09/12/2016	© SALSA 2016
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