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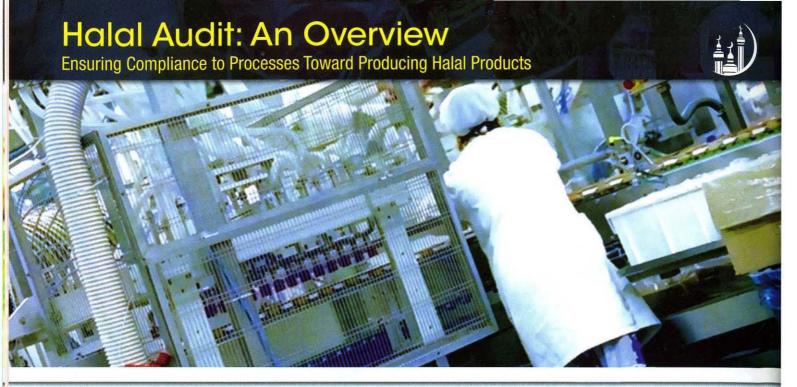
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Introduction: What is Halal Audit?

udit is a systematic and independent examination to determine whether activities and related results comply with the documented procedures, and whether these procedures are implemented effectively and are suitable to achieve the planned objectives. In relation to halal food and beverage industry, halal audit aims at ensuring

that theindustry

has met the halal requirements in producing halal food and beverage, especially those that would like to put a halal logo in its packaging, the industry must engage a competent halal certifying organisation. In other words, it is a surety to consumers that if any particular food is certified halal it is guaranteed that the food and beverage are safe for Muslim consumption and free from any unlawful substances.

This generally will help to determine the conformity of halal system elements with specified requirements, the effectiveness of the implemented halal system in meeting specified objectives and to verify that nonconformities identified in a previous audit have been rectified as agreed. In practice the halal certifying organisation will then audit and certify the products, raw materials, additives, production facilities, administration and management. Once the industry has got a halal certificate for its products, it can be used as a formal basis for applying a halal logo.

This certificate can also be used to declare that the products are halal and hence the products can be imported to Muslim countries or sold to Muslim consumers.

What to look for in Halal Audit? – Malaysian Case

Halal audit should determine the followings:

- whether all required elements of halal production are present in the plan and that they are addressed adequately;
- whether the existing system is capable to maintain or to ensure the 'halalness' of the food produced;
- whether the actual events or the process carried out at the plant is inline with the documented procedures or the Standard Operating Procedures as described in the plan;
- 4. whether the producer or manufacturer is in compliance with the other existing regulatory requirements impose by the relevant authorities. This includes among others the food safety and food hygiene requirements as prescribed under the Food Act

1983 and the Food Regulations 1985 and Hazard Analysis and Critical Control Points (HACCP) requirements.

Halal Auditors

As opposed to any other audit, halal audit must be carried out by halal auditors. Halal auditors are normally competent personnel with adequate shariah and technical knowledge. The auditors must be knowledgeable in halal and its prerequisites as well as food hygiene, food safety and HACCP. The auditor should be sufficiently skilled for the audit activities by having proven auditing skills, knowledge of halal in practice and relevant knowledge in Good Manufacturing Practice (GMP) and its prerequisites.

HALAL PAGES

In short to become an efficient auditor it is highly desirable that halal auditor should posses the following qualifications and skills:

- completed and successfully passed a recognized training programmes;
- competent in halal and food safety implementation where one is required to exercise judgment during audit;
- ability to identify and assess potential problems area;
- ability to assess effectiveness of methodology for controlling halal operations;
- knowledge of and experience in auditing methodologies;
- knowledge of relevant industry processes and ability to asses adequacy of records for halal and its process control

Code of Ethics for Halal Auditors

Generally there is no internationally accepted code of ethics for halal auditors. However, the auditor is presumed to stand in a fiduciary relationship towards the auditees. Thus, it is the duty of the auditors to hold whatever information gathers during the audit process in high confidentiality.

Hence, halal auditors are expected to observe certain terms, conditions and code of ethics in order to ensure the integrity, confidentiality and authenticity of halal audit.

These include the duty to:

- maintain independence, confidentiality and integrity;
- keep knowledge and skills up-todate
- ensure confidentiality of records and documents of audited company;
- to act professionally, accurately and in an unbiased manner;
- obtain and assess objective evidence fairly;
- remain true to the purpose of the audit without fear or favour;
- react with sensitivity to the national policies
- perform audit process without deviating due to distractions;
- give full attention and support to the audit process;
- not to ask or to accept any inducement, commission or any form of payment from the auditee or organization;
- not to represent conflicting or competing interest and to disclose to any client or employer any relationships that may influence ones judgement;
- not to discuss or disclose any information relating to an audit unless required by law or with written consent from the auditee or organization;
- 13. not to intentionally communicate false or misleading information that

- may compromise integrity of any audit or the auditor certification process:
- react effectively in stressful situation:
- not to act in anyway that would prejudice the reputation of the organization or the certification process;
- arrive at acceptable conclusions based on audit observations; and
- remain true to conclusion despite pressure to change that is not based on evidence.

References/Guidelines for Halal Audit

Currently, halal auditing is based on several guidelines issued by several agencies related to halal food production in Malaysia. These are as follows:

- MS 1500:2004 Halal Food-Production, Preparetaion, Handling & Storage-General Guidelines
- 2. Manual Procedure 'Pensijilan Halal Malaysia 2005, JAKIM'
- 3. MS 1480:2007 Food Safety According to HACCP
- 4. MS 1514:2001 General Principles of Food Hygiene
- 5. Food Act 1983 & Food Regulations 1985

Malaysian Certification Scheme –Guidelines:

- MCS1 Guidelines for HACCP Certification 2001
- MCS2 Guidelines for HACCP Compliance Audit 2001

- MCS3 Guidelines for Certification of HACCP Compliance Auditors 2001
- GMP Guidelines on GMP & Certification Scheme 2006

Prerequisite to Halal Audit

Apart from the mentioned Laws and Guidelines, at the primary level halal audit is carried out not just based on the existing laws, Regulations and Guidelines but also base on certain practices established by the relevant agencies namely the Department of Veterinary Services, Department of Agriculture and Department of Fisheries. The Department of Agriculture is implementing the Good Agricultural Practice at the farm level which among others aimed at ensuring the agricultural produce is safe for human consumption and does not contain pesticide residue above the maximum residue limit (MRLs) allowed by the Food Regulations 1985. For the livestock and poultry production the Department of Veterinary Services is monitoring the safety and quality of the products by implementing the good Animal Husbandry Practice (GAHP) which among others aims at ensuring the poultry and animal products are safe from any unnecessary drugs residue and thus safe for human consumption. The Department of Fisheries on the other hand is responsible for the Good Aquaculture Practice (GAqp) that has the same objective of ensuring the fish and fisheries products are meeting the safety standards set by the existing regulations.

