



EXPORT ADVISORY NOTICE - 2013/05		13 September 2013
Title:	ESCAS auditing requirements	
Species:	Feeder and Slaughter Cattle and buffalo	
Country:	All export destinations	
Relevant to:	Livestock exporters	
For information:	DAFF Live Animal Exports officers ALEC MLA LiveCorp	

Purpose

To inform exporters of feeder and slaughter cattle and buffalo of the Exporter Supply Chain Assurance System (ESCAS) auditing requirements for:

- Independent initial auditing, which is undertaken to determine whether an exporters ESCAS arrangements can meet the regulatory framework requirements for control, traceability and animal welfare. The Independent Initial Audit Report (IIAR) is submitted to the Department of Agriculture Fisheries and Forestry (DAFF) as part of an ESCAS submission.
- Independent performance auditing, which is undertaken to monitor the ongoing compliance of an exporters existing ESCAS arrangements.

This document is intended as a single repository for all DAFF cattle and buffalo ESCAS independent auditing requirements. The information in this document includes the requirements outlined in the new, risk-based policy for ESCAS independent auditing, which was agreed to by the Industry Government Implementation Group (IGIG) for live animal exports and is effective from 16 September 2013. The first reporting period under the new policy will be reporting period 3, which covers 1 September 2013 to 31 December 2013.

For information about consignment reporting requirements for cattle and buffalo refer to EAN 2013/07

For information about ESCAS audit requirements for sheep and goats refer to EAN 2013/06

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Background

Exporter Supply Chain Assurance System (ESCAS)

To comply with ESCAS requirements, exporters must demonstrate that they have a supply chain assurance system that:

- meets International Office for Animal Health (OIE) standards for animal welfare;
- enables individual cattle and buffalo to be traced by exporters within a supply chain through to, and including slaughter
- is effectively controlled by the exporter; and
- is independently verified and audited

Independent auditing is a key element of the ESCAS framework for feeder and slaughter livestock exports. Independent audits provide important evidence of compliance with ESCAS requirements; both as part of exporter submissions for new ESCAS supply chains, and as ongoing evidence that existing ESCAS supply chains continue to comply with regulatory requirements.

Since ESCAS was introduced for all exports of feeder and slaughter cattle over the course of 2012 DAFF has provided ongoing advice to exporters regarding independent auditing requirements. This advice has been provided in various forms including previous Export Advisory Notices (EAN), emails to exporters and information on the DAFF website. The information and instructions in this EAN replace all previous information on ESCAS auditing provided by DAFF.

Risk-Based Policy for ESCAS Independent Auditing

The Industry Government Working Groups (IGWG) developed a report for the Minister for Agriculture Fisheries and Forestry in August 2011, which outlined the processes for the application of a supply chain assurance regulatory framework to all markets for Australian feeder and slaughter livestock exports.

The IGWG final report outlined requirements for ESCAS independent auditing, including the audit frequencies for ESCAS supply chains. The report also stated that risk-based ESCAS audit schedules should be applied to supply chains once a history of ESCAS performance is established through independent auditing.

In accordance with the recommendation of the IGWG final report, a sub-working group of the Industry Government Implementation Group (IGIG) developed a risk-based ESCAS policy for independent auditing, which was endorsed by IGIG on 28 June 2013. The risk-based policy has applied to all cattle and buffalo ESCAS supply chains from 16 September 2013. As detailed in Figure 1, previously approved supply chains will commence with reporting period 3, while new supply chains will commence with differing reporting periods depending on the expected date of discharge of the first consignment in the new supply chain.

The risk-based policy:

- sets out six reporting periods over a 2 year period for all cattle and buffalo supply chains
- provides clear guidance on how DAFF will determine independent audit reporting deadlines for new supply chains
- provides clear reporting deadlines for each reporting period
- provides clear guidance on when on-site audits are required for new and existing supply chains
- recognises the lower animal welfare risks associated with facilities that undertake pre-slaughter stunning of cattle and buffalo

- provides an incentive, in line with government and industry policies, for the voluntary implementation of pre-slaughter stunning of cattle and buffalo
- clarifies industry may organise shared audits of common facilities, provided each exporter's ESCAS arrangements are observed during the audit

The sub-working group also refined the ESCAS consignment processing reporting requirements to reflect the experience gained since the implementation of ESCAS - refer to DAFF EAN 2013/07 for further information.

Requirements

1. ESCAS Auditors - Independence, Competence and Expertise

Independent auditors must possess the necessary accreditation, qualifications and skills to be accepted by DAFF as an ESCAS auditor. To establish these requirements, an auditing company must meet the following criteria:

- independence
- no conflict of interest, and
- possession of an appropriate level of competence and expertise (through qualifications and experience)

In assessing these three requirements, DAFF will require evidence from the exporter of current accreditation of the auditing company by an appropriate authority such as a member of the international body for accreditation of Conformity Assessment Bodies – the International Accreditation Forum (IAF).

One example of an authority that provides appropriate accreditation is the Joint Accreditation System – Australia and New Zealand (JAS-ANZ). The accreditation should be to an international standard (such as ISO) in Quality Management Systems or equivalent.

DAFF will require evidence that the auditing company meets these requirements prior to accepting an independent audit report. To avoid delays in the consideration of audit reports, DAFF suggests that the evidence of the selected agency's competence and accreditation should be provided to DAFF prior to the independent audits being undertaken. DAFF will then be able to provide advice to the exporter on whether an auditor meets the criteria specified in the regulatory framework.

2. Types of Independent Audits Required under ESCAS - Audit Report Content and Format

There are two types of independent audits undertaken under ESCAS - Independent Initial Audits and Independent Performance Audits. Each independent audit report (Independent Initial Audit Report – IIAR, or Independent Performance Audit Report - IPAR) must contain the following information:

- exporter identifier
- importer identifier
- detailed description (including photographs) of the type of restraint and slaughter used at each slaughter facility
- name and signature of auditor(s) and audit company name
- names and physical addresses of all the supply chain facilities (holding facilities / feedlots, slaughter facilities / abattoirs) that are included in the supply chain

- names and physical addresses of the supply chain facilities (holding facilities / feedlots, slaughter facilities / abattoirs) that have been assessed as part of the audit report
- description of the supply chain elements covered by the audit, for example:
 - discharge from the ship
 - transport to the holding facilities / feedlots
 - holding facilities / feedlots
 - transport to the slaughter facilities / abattoirs
 - slaughter facilities / abattoirs
 - exporter control of the supply chain
 - traceability/accounting
- date of on-site audits at each supply chain facility
- completed 'Guidance on meeting OIE Code animal welfare outcomes' checklist for cattle and buffalo (version 2.2, dated 20 August 2011 or updated version available on www.daff.gov.au) covering each part of the supply chain
- summary of outcomes of the audit(s) including a statement describing:
 - Animal Welfare - whether the OIE animal welfare standards are met (IPAR), or could be met (IAR), at all points along the supply chain
 - Control - whether the exporter has processes in place for control of the supply chain from the port of discharge to and including the point of slaughter.
 - Traceability - whether the traceability system ensures that all cattle and buffalo can be (IPAR), or could be (IAR), individually accounted for at all points throughout the supply chain.
 - details of any non-compliances and corrective action taken
- summary of audit outcomes for publication:
 - DAFF publishes a summary of all independent audit reports (IAR and IPAR) with personal and commercially sensitive information about the supply chain entities excluded.

A sample independent audit report is at Attachment 2.

3. Independent Auditor Assessment of Compliance with the OIE Animal Welfare Code

DAFF has previously provided guidance to auditors for assessing ESCAS animal welfare outcomes against the OIE Terrestrial Animal Welfare Code- '*Guidance on meeting OIE Code animal welfare outcomes cattle and buffalo-*' (**Cattle and Buffalo Checklist**). A copy of the latest version of the Cattle and Buffalo checklist is available on the DAFF website at:

<http://www.daff.gov.au/biosecurity/export/live-animals/livestock/escas>

The checklist details the aspects of the supply chain that must be covered by an ESCAS audit, including handling of livestock, discharge, land transport of livestock, feedlots/holding facilities, abattoir lairage and slaughter with and without stunning.

Where specific observations of animals or facility infrastructure are required, this is detailed in the OIE cattle and buffalo checklist. Beyond this guidance the independent auditor determines the appropriate methodology for making an assessment in accordance with standard audit practice.

Any animals observed as part of the audit must be of the same size and class as animals that are in / will enter supply chains under ESCAS arrangements.

For facilities that undertake non-stunned slaughter using a Mark IV type box additional audit requirements are in place. For further information on the additional requirements when

auditing facilities with Mark IV type boxes refer to EAN 2013/03. Mark IV type boxes include any restraint box that restrains the animal and then places it in a laterally recumbent position (90⁰ / on-side) for un-stunned slaughter.

4. Independent Auditor Assessment of Traceability with the Supply Chain

Independent auditors must provide an evaluation as to whether the traceability system can be/was effective in ensuring that cattle / buffalo cannot/do not leave the approved supply chain and that all cattle / buffalo are individually accounted for in accordance with ESCAS:

- during transport from the port of discharge to the holding facility / feedlot
- during transport between other facilities in the approved supply chain,
- while at the holding facility / feedlot, and
- while at the slaughter facility / abattoir facility.

5. Independent Auditor Assessment of Exporter Control of the Supply Chain

The auditor must evaluate if the exporter has an effective process for control of the supply chain from the port of discharge through to and including the point of slaughter. The control process may include formal agreements or other arrangements between the different entities in the supply chain including the licensed exporter, importer, feedlot/holding facility operator, abattoir/slaughter facility operator and transporters.

6. Independent Initial Audits

Independent Initial Audit Reports (IIAR) are submitted as part of an exporter's application for ESCAS approval for new supply chains and variations to existing approved supply chains. Information in the IIAR is considered by the Secretary of DAFF (or delegate) as part of the determination to approve/not approve the notice of intention to export (NOI).

Exporters must arrange for an initial independent audit of the proposed ESCAS prior to the first consignment being exported into a supply chain. Independent initial audits of a supply chain must include an assessment of the exporter's arrangements relating to control, traceability and animal welfare, and must include on-site audits of all facilities within the proposed supply chain. Detailed requirements for IIAR content and formatting are outlined in point 2 above.

In many instances it will not be possible for the auditor to observe discharge and land transport of animals during the initial audit of a new supply chain. In this instance the auditor must assess compliance with the relevant sections of the cattle and buffalo checklist by reviewing the Standard Operating Procedures (SOP) and relevant infrastructure and commenting on their appropriateness (or otherwise) in the IIAR. Alternatively auditors may observe local animals provided that they are of a similar size and class to animals that will be discharged and transported under ESCAS arrangements.

Where observations of animals for audit of discharge and land transport cannot be undertaken, the exporter must arrange for an additional audit of discharge and land transport on arrival of the first consignment into the supply chain. The exporter must provide a statement (or audit report) from the auditor providing the outcomes of the additional audit for consideration of further consignments into that supply chain. Full details of the discharge and land transport audit must be included in the first IPAR for the supply chain.

7. *Independent Performance Audits*

Independent Performance Audit Reports (IPAR) provide evidence to DAFF of an existing supply chains' ongoing compliance with the ESCAS requirements. Information in the IPAR for the previous consignment(s) is considered by the Secretary of DAFF (or delegate) as part of the determination to approve/not approve the NOI.

The risk-based policy for Independent Performance Auditing is used by DAFF to determine the on-site audit frequencies of supply chain elements and IPAR submission deadlines.

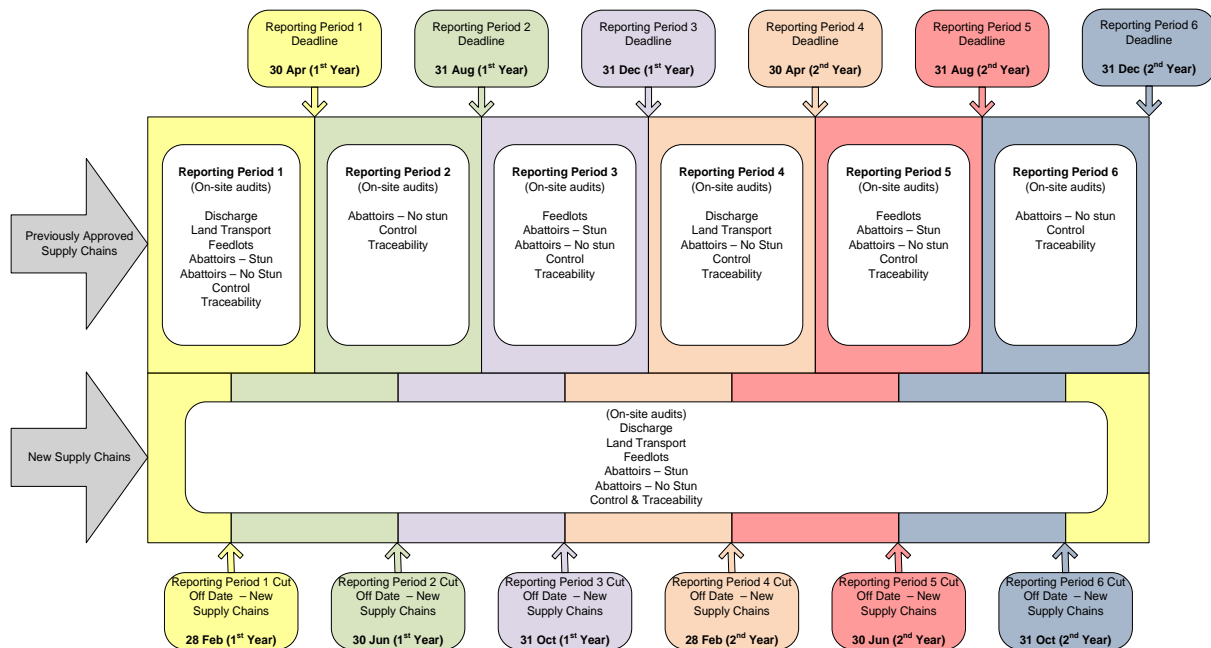
8. *Risk-Based Independent Performance Audit Schedules*

Unless otherwise notified by DAFF, from 16 September 2013, where supply chains demonstrate ongoing compliance with ESCAS requirements DAFF will apply an audit schedule as per figure 1 below, which comprises of:

- Six reporting periods over a two year cycle - i.e. one report must be submitted every four months
- Defined reporting deadlines for each reporting period
- For existing supply chains (i.e. second performance audit onwards), variable requirements for on-site auditing of supply chain elements for each period
 - supply chain elements with an inherently lower risk of adverse animal welfare outcomes are subject to on-site audits less frequently (e.g. stunning abattoirs vs. non-stunning abattoirs)
 - on-site audit of ***discharge and land transport***: a minimum of one every 12 months
 - on-site audit of ***feedlots***: a minimum of one every eight months
 - on-site audit of ***abattoirs that use pre-slaughter stunning***: a minimum of one every eight months
 - on-site audit of ***abattoirs that do not use pre-slaughter stunning***: a minimum of one every four months, but may be lowered to two audits per 12 months if the exporter can demonstrate in-house measures that reduce risk of adverse animal welfare outcomes.
- For new supply chains, (i.e. first performance audit), a requirement to conduct on-site audits of all supply chain elements
- Allowance for DAFF recognition of measures implemented within a supply chain to reduce the risk of adverse animal welfare outcomes

A table presenting the independent auditing requirements for the 6 reporting periods is provided in Attachment 1.

Figure 1: Risk-based audit schedules that apply to supply chains that have a demonstrated history of ESCAS compliance



- ***IPARs:**
 - must be specific to an exporter and a supply chain
 - can be supplied at any time during the reporting period but no later than 10 working days after the deadline for each reporting period
 - must provide a statement of outcomes of the auditor assessment of supply chain control, traceability and animal welfare, against the requirements of the ESCAS framework
 - must provide details of any non-compliances and corrective actions undertaken
 - must provide a completed “guidance on meeting OIE code animal welfare outcomes” checklist
 - must provide a summary of the audit report for publication
- **On-site audits:**
 - of specific supply chain facilities must be at least 10 days after the previous visit to that facility
 - of supply chain facilities (other than unused non-stunning abattoirs) must be undertaken at the frequency specified in the above diagram, regardless of whether they have been used (unless removed from the supply chain at an exporter’s request)
 - if non-stunning abattoirs are included in a supply chain but have not been used, the maximum time between on-site audits is 8 months, i.e. every second reporting period, rather than every reporting period
 - DAFF may consider exporter measures for ESCAS compliance if non-stunning abattoirs (refer to text below)
- **For new supply chains:**
 - the first performance audit must include an on-site audit of all supply chain elements#
 - DAFF will use reporting period cut-off dates to determine the reporting deadline for the first IPAR.
 - the expected date of discharge will be used for the reporting period cut-off date (the expected date of discharge to be advised by the exporter)
 - following provision of the first performance audit report for a new supply chain, the next reporting period as per diagram above applies
- Poorly performing supply chains may be subject to higher frequency audit schedules, to be determined on a case-by-case basis
- DAFF may consider an alternative audit schedule on a case-by-case basis, based on specific supply chain risks
- Failure to maintain the required on-site audit frequencies and failure to provide IPARs before their deadlines may result in a non-compliance
- DAFF will consider exporter compliance with the performance audit requirements when assessing future submissions of a Notice of Intention to export

The first IPAR for a new supply chain need not include an on-site audit of discharge and land transport while livestock are present. In this instance the auditor must confirm compliance by observing SOPs and infrastructure. The exporter must arrange for an additional audit of discharge and land transport on arrival of the first consignment into the supply chain. The exporter must also provide a statement (or audit report) from the auditor providing the outcomes of the additional audit for consideration of further consignments into the supply chain. Full details of discharge and land transport must be included in the first IPAR for the supply chain.

9. Application of the risk-based performance audit schedules to existing supply chains

Following implementation of the risk-based performance audit schedule on 16 September 2013, exporters with supply chains that demonstrate ongoing compliance with ESCAS requirements will enter the cycle at reporting period 3, meaning an IPAR must be provided for each of the exporters supply chains no later than 10 **working** days after 31 December 2013 (i.e. no later than 14 January 2014). DAFF will vary existing ESCAS approvals to reflect the risk-based audit schedules (notification will be provided via a letter from DAFF).

10. Application of the risk-based performance audit schedules to new supply chains

As detailed in figure 1, regardless of the on-site auditing requirements for the current independent performance reporting period, the **first** independent performance audit of a supply chain must include on-site audits of all supply chain elements. This is reflected in the bottom row of Figure 1.

Note that the independent performance reporting period cut off dates for the first performance audits are dependent on the expected date of discharge (as advised by the exporter) of the consignment. For example, as illustrated in Figure 1:

- if the expected date of discharge of the consignment is 25 January 2014, then the first IPAR must be provided no later than 10 working days after the deadline for reporting period 4 (30 April 2014)
- if the expected date of discharge of the consignment is 15 March 2014, then the first IPAR must be provided no later than 10 working days after the deadline for reporting period 5 (31 August 2014)

Once the first IPAR of a supply chain has been completed, supply chain elements must be subject to on-site audits in accordance with the top row in Figure 1. The IPAR must be supplied to DAFF no later than 10 working days after the corresponding reporting period deadline.

11. Determining Performance of Exporters and Supply Chains

When deciding whether to apply a risk-based performance audit schedule, DAFF's primary consideration will be the previous performance of exporters and their approved ESCAS. In the case of satisfactory performance, DAFF will apply the schedule from 16 September 2013, and exporters will enter the reporting cycle at reporting period 3.

If DAFF identifies an approved ESCAS performing poorly, DAFF will consider applying an alternative audit schedule, to be determined on a case-by-case basis, depending on the nature and associated risks of the poor performance.

DAFF will use the existing ESCAS 'Guideline for management of non-compliance' when considering the poor performance of an exporter and the implications for applying a performance-based auditing regime.

12. Failure to adhere to On-site Performance Audit Requirements and Reporting Deadlines

If an exporter cannot adhere to the audit schedule outlined in Figure 1 for any reason, they must contact DAFF as soon as possible to give reasons why, and to advise what steps they intend to take to return to the required audit frequency.

DAFF is not likely to be satisfied to include a feedlot or abattoir in a later ESCAS if it has not

been audited in accordance with the audit schedules. In this instance, an independent initial audit of the facility(ies) must be conducted.

13. Breeding animals that leave the approved supply chain

For breeding animals that **leave** the supply chain, the exporter must arrange for the independent auditor to confirm records of these movements when next performing an independent performance audit of the supply chain arrangements. The exporter must communicate this requirement to the independent auditor well in advance to allow the auditor sufficient additional time to confirm these movements. Confirmation of these movements must be provided by the auditor as either a stand-alone statement, or as part of the next IPAR for the supply chain. Exporters should note that the End of Processing (EOP) report, and any Interim Processing (IP) reports if provided, must include the number of breeders that have left the supply chain(s) (refer to EAN 2013/07 for further details).

14. Variations to a supply chain

Supply chain variations to include new facilities can be made without the audit regime for the entire supply chain reverting to the original (i.e. not risk-based) audit schedule.

15. Alternative audit schedules commensurate with assessment of low animal welfare risk

DAFF anticipates that, in a small number of instances, alternative audit schedules may be applied on a case by case basis if the risk of adverse animal welfare outcomes in a supply chain is inherently low. Before applying alternative audit schedules, DAFF would require conclusive evidence of low animal welfare risks associated with the importing country, exporter supply chain and exporter.

As an example, an alternative audit schedule reflecting evidence of animal welfare risk mitigating measures applied in a particular country may deliver equivalent performance verification for a supply chain. DAFF will consider applying alternative audit schedules on a case-by-case basis using evidence to support its decision making.

DAFF will develop criteria to assist exporters to determine whether alternative audit schedules may potentially apply to their supply chain. DAFF will also develop accompanying guidance material to assist exporters to make a submission for an alternative audit schedule.

16. Recognition of exporter measures for establishing ESCAS compliance in non-stunning cattle and buffalo abattoirs

DAFF acknowledges that exporters have implemented a variety of in-house systems and processes for assessing and managing risks within their supply chains to ensure ongoing compliance with ESCAS requirements.

Exporters have advised DAFF of some existing measures that are currently implemented. Specific examples include the use of tools to continuously assess and mitigate the risk of potential supply chain facilities, and basing company staff in supply chains to directly oversee animal welfare.

DAFF will consider applying lower audit frequencies (at non-stunning cattle and buffalo abattoirs only), where exporters can provide evidence of effective measures that have been implemented to facilitate ESCAS compliance. Such measures may include the examples

described above, or may include other measures such as documented SOPs and procedures for training and evidence of ongoing assessment of animal handlers and slaughtermen.

Should exporters wish DAFF to consider a non-stunning cattle and buffalo abattoir for lower frequency audit schedules, they must provide a submission to DAFF. The submission must provide a detailed description of the additional measures, and evidence of their application and effectiveness. DAFF will consider each submission on a case-by-case basis, taking into account the specific measures and the overall performance of the supply chain. It should be noted that the non-stunning abattoir in question must have had at least five on-site audits with no significant non-compliances identified.

Evidence could include:

- the facility has had a minimum of five on-site audits with no significant non-compliances
- details of systematic exporter risk mitigating measures
- establishment of company staff in supply chains to oversee animal welfare (including details of role and responsibilities)
- details of animal handler and slaughtermen training and ongoing assessment of competency

Independent auditors must be able to assess and verify the ongoing effectiveness of these measures.

If DAFF considers the exporter risk mitigation measures to be satisfactory, it will apply a lower audit frequency to specific non-stunning cattle and buffalo abattoirs where those measures apply. The rate of on-site auditing for these non-stunning abattoirs will be lowered from six every two years to four every two years. In practice, this will mean the on-site audits will no longer be required in reporting periods two and five, as outlined Figure 1.

Exporters should note that at present the provision for lower audit schedules in recognition of existing exporter risk mitigation measures, applies only to non-stunning cattle and buffalo abattoirs. The audit schedules of other supply chain facilities must remain consistent with the other requirements in the policy. DAFF will consider the possibility of expanding the scope for recognising exporter measures for reducing risk as part of further refinement of the ESCAS audit policy.

17. Infrequently used ESCAS facilities

There are a number of scenarios in which an ESCAS facility, or an entire supply chain, may not receive Australian livestock for long periods of time, which may result in significant periods during which an entire supply chain is not used. Also, it is common for some, but not all, facilities in an approved supply chain not to be used for extended periods of time for commercial reasons.

Exporters should note that DAFF auditing guidelines allow non - Australian livestock of the same size and class as the animals that will enter supply chains under ESCAS arrangements to be the subject of audits. Exporters should also note there is no evidence to suggest that there are lower risks of adverse animal welfare outcomes in supply chains that receive livestock infrequently, compared to those that receive regular consignments.

DAFF expects that exporters maintain an ongoing performance history of their approved supply chain, should they plan to use it at any point in the future, regardless of the frequency of consignments entering the supply chain. For this reason, if facilities in an approved supply chain are not in use, the following minimum on-site audit frequencies apply:

- Discharge & land transport: Once every 12 months
- Feedlots and abattoirs (stunning and non-stunning): Once every 8 months.

If a facility does not receive animals during a reporting period, DAFF will require that the corresponding IPARs and supply chain LNC reconciliation reports provide confirmation of this.

DAFF is not likely to be satisfied to include a feedlot or abattoir in a later ESCAS if it has not been audited in accordance with the audit schedules. In this instance, an Independent Initial audit of the facility(ies) must be conducted.

18. Shared On-site Independent Performance Audits

An on-site independent audit of a facility may relate to more than one approved supply chain. This may be relevant if exporters agree to share audit costs for facilities that are common between their supply chains.

Auditors must ensure that their observations are representative of all exporter ESCAS elements audited. For example, if stunned and non-stunning slaughter is being audited at an abattoir, the auditor must ensure that both types of slaughter are observed during the audit.

If on-site independent audits are shared, audit reporting requirements still apply: Each exporter must provide an independent audit report that confirms the acceptability or otherwise of the control, traceability and animal welfare arrangements for the individual exporters entire supply chains.

19. Shared Independent Performance Audit Reports

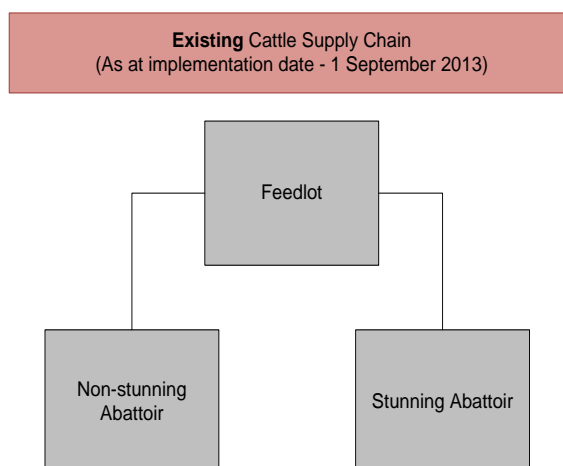
Where an entire supply chain is **identical** between exporters, DAFF is willing to accept audit reports with more than one exporter listed on the report, however the auditor must make separate comments in the report on the control and traceability arrangements for each exporter. For example, the auditor may provide one audit report providing the outcomes of the auditors assessment of animal welfare, including a completed OIE checklist, for the supply chain that references various exporters. In addition the auditor would also supply separate statement providing the outcomes of their assessment of control and traceability for the supply chain for **each** exporter. The statement must reference in the previously mentioned report for animal welfare.



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Attachment 1 Table presenting the Independent Auditing Requirements for the 6 Reporting Periods



Reporting Period Dates - <u>Existing Supply Chains</u> [^]	Auditor Assessment of Control Traceability	Onsite* Audits of Supply Chain Parts (onsite audits must occur within reporting period dates)	Sections of the OIE checklist to be completed by the independent auditor	Report deadline - submission to DAFF
Reporting Period 1 1 Jan - 30 Apr (odd years)	Yes	<ul style="list-style-type: none"> Discharge Land Transport Feedlot# Abattoir - Stunning Abattoir - Non-stunning 	<ul style="list-style-type: none"> All sections (1,2,3,4,5 and 6) 	14 May (odd years)
Reporting Period 2 1 May - 31 Aug (odd years)	Yes	<ul style="list-style-type: none"> Abattoir - Non-stunning 	<ul style="list-style-type: none"> Relevant points of section 2 Sections 1, 4 and 6 	14 September (odd years)
Reporting Period 3 1 Sep - 31 Dec (odd years)	Yes	<ul style="list-style-type: none"> Feedlot Abattoir - Stunning Abattoir - Non-stunning 	<ul style="list-style-type: none"> Relevant points of section 2 Sections 1, 3, 4, 5 and 6 	14 January (even years)
Reporting Period 4 1 Jan - 30 Apr (even years)	Yes	<ul style="list-style-type: none"> Discharge Land Transport Abattoir - Non-stunning 	<ul style="list-style-type: none"> Sections 1, 2, 4 and 6 	14 May (even years)
Reporting Period 5 1 May - 31 Aug (even years)	Yes	<ul style="list-style-type: none"> Feedlot Abattoir - Stunning Abattoir - Non-stunning 	<ul style="list-style-type: none"> Relevant points of section 2 Sections 1,3,4,5 and 6 	14 September (even years)
Reporting Period 6 1 Sep - 31 Dec (even years)	Yes	<ul style="list-style-type: none"> Abattoir - Non-stunning 	<ul style="list-style-type: none"> Relevant points of section 2 Sections 1, 4 and 6 	14 January (odd years)

*Onsite audits require the independent auditor to physically visit each relevant supply chain location to directly observe people, procedures, livestock and infrastructure

Feedlots include depots

[^] Existing supply chains = supply chains that have undergone at least one performance audit