



<b>EXPORT ADVISORY NOTICE - 2013/06</b>		<b>13 September 2013</b>
<b>Title:</b>	<b>ESCAS auditing requirements</b>	
<b>Species:</b>	<b>Feeder and Slaughter Sheep and Goats</b>	
<b>Country:</b>	<b>All export destinations</b>	
<b>Relevant to:</b>	<b>Livestock exporters</b>	
<b>For information:</b>	<b>DAFF Live Animal Exports officers</b> <b>ALEC</b> <b>MLA</b> <b>LiveCorp</b>	

## Purpose

To inform exporters of feeder and slaughter sheep and goats 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 (IAR) 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 sheep and goat 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 ESCAS audit requirements for cattle and buffalo refer to EAN 2013/05

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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 sheep and goats to be effectively traced or accounted for 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 sheep and goats 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 would apply following a history of compliance with ESCAS requirements. The risk-based audit schedules were specified as three audits per year, with two of these to occur at periods of highest risk during the festival periods (where relevant – see point 8).

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 sheep and goat 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 three reporting periods over a 1 year period for all sheep and goat 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
- provides clear guidance on auditing requirements during relevant festival periods

- clarifies industry may organise shared audits of common facilities, provided each exporter's ESCAS arrangements are observed during the audit

## 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 the 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 how animals are presented for slaughter and 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 sheep and goats (version 3.3, dated 21 August 2011 or updated version available on [www.daff.gov.au](http://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 sheep and goats can be (IPAR), or could be (IAR), 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- '**(Sheep and Goat Checklist)**'. A copy of the latest version of the Sheep and Goat 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 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 parts of the audit must be of the same size and class as animals that are in / will enter supply chains under ESCAS arrangements.

### ***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 sheep / goats cannot/do not leave the approved supply chain and that all sheep / goats are 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 sheep and goat 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 chain's 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:

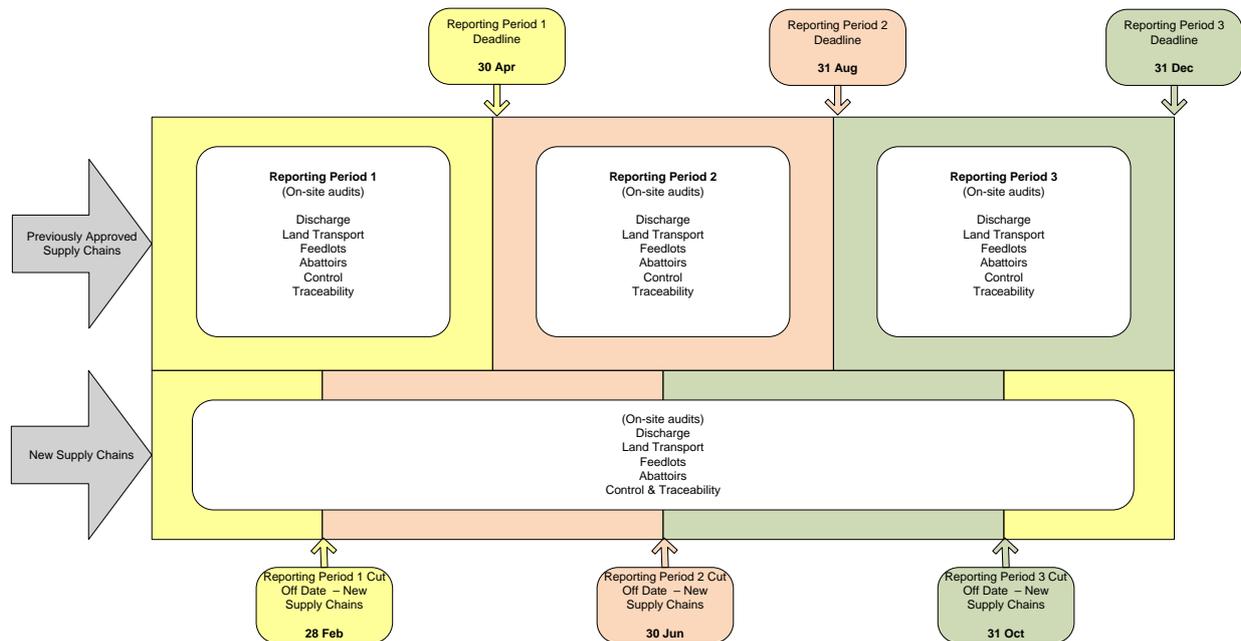
- Three reporting periods over a one year cycle - i.e. one report must be submitted every four months
- Defined reporting deadlines for each reporting period
  - on-site audit of all supply chain parts (*discharge and land transport, feedlots and abattoirs*) every four months.

To address specific risks associated with festivals, the following additional requirements apply to independent performance audits conducted on relevant supply chains:

- When Ramadan occurs in the reporting period, the exporter must arrange for the independent auditor to conduct the on-site audits of the feedlot(s) and abattoir(s) during the time of the festival, and this must be reflected in the IPAR for that reporting period.
- When Eid Al Adha occurs in the reporting period, the exporter must arrange for the independent auditor to conduct an additional assessment of control and traceability after the completion of the festival, and this must be reflected in the IPAR for that reporting period.

A table presenting the independent auditing requirements for the three 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
  - if Eid Al Adha occurs in the reporting period, an additional assessment of control and traceability must be undertaken after the completion of the festival to assess whether or not all livestock remained in the approved supply chain and could be accounted for. The outcomes of this assessment must be included in the relevant IPAR.
- **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 must be undertaken at the frequency specified in the above diagram, regardless of whether they have been used during the reporting period
  - must be scheduled to align with religious festivals that involve animal slaughter during the relevant reporting period
  - if Ramadan occurs in the reporting period, timing of the on-site audit of feedlots and abattoirs must coincide with the festival
- **For new supply chains:**
  - the first performance audit must include an on-site physical 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 discharge date 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 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 physical 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 IAR 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. In this instance, and 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. 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***

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 1 (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 2 (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.

### ***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. 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, feedlots and abattoirs: Once every four months

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.

### ***17. 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 they make observations that 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.

### ***18. 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.

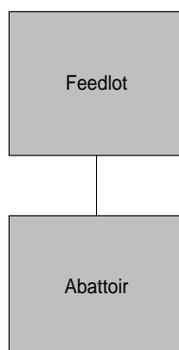


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**Attachment 1** Table presenting the Independent Auditing Requirements for the three reporting periods

**Sheep Supply Chain**  
(As at implementation date - 1 September 2013)



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

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

\*\*When Eid Al Adha occurs in the reporting period, the exporter must arrange for the independent auditor to conduct an additional assessment of control and traceability after the completion of the festival, and this must be reflected in the IPAR for that reporting period.

\*\*\*When Ramadan occurs in the reporting period, the exporter must arrange for the independent auditor to conduct the on-site audits of the feedlot(s) and abattoir(s) during the time of the festival, and this must be reflected in the IPAR for that reporting period.

# Feedlots include depots