

## 2021 SECOND CONSULTATION

1 July – 30 September 2021

### Compiled comments for Draft ISPM: Audit in the Phytosanitary context (2015-014)

#### Summary

Name	Summary
EPPO Σ	Comments from the EPPO countries
European Union	The comments on this draft standard have been entered into the OCS by the European Commission on behalf of the EU and its member States.
Iran	I have no comment
Singapore	Singapore is supportive of the draft ISPM with attached comments.
South Africa	The NPPOZA is in agreement with this draft and has no further comments
Trinidad and Tobago	In agreement with comments made in the CAHFSA Group
Venezuela	No tenemos opinión alguna sobre la norma.

T (Type) - B = Bullet, C = Comment, P = Proposed Change, R = Rating

FAO sequential number	Para	Text	T	Comment
1	G	(General Comment)	C	<b>Mexico</b> Mexico supports OIRSA's comments <i>Category : TECHNICAL</i>
2	G	(General Comment)	C	<b>Argentina</b> We support the comments submitted by COSAVE <i>Category : SUBSTANTIVE</i>
3	G	(General Comment)	C	<b>Guyana</b> Guyana has no objection at the moment. <i>Category : SUBSTANTIVE</i>
4	G	(General Comment)	C	<b>Nepal</b> Nepal has no comment on the Draft ISPM <i>Category : EDITORIAL</i>
5	G	(General Comment)	C	<b>Canada</b> Canada supports the draft Audit in the phytosanitary context . Comments are submitted for consideration. <i>Category : SUBSTANTIVE</i>
6	G	(General Comment)	C	<b>European Union</b> It is important to define the term 'Audit'. This draft includes a description (see para 44) but a definition would be useful and consistency in the use of this definition in other ISPMs that refers to 'audits' need to be checked. <i>Category : SUBSTANTIVE</i>

7	G	(General Comment)	C	<p><b>PPPO</b></p> <p>It is noted that the term “observations” has been removed from this version. If “observations” are generally understood as being part of “findings”, no change is required. If this is not the general understanding, propose that “observations” be reinstated where it appeared in the original text, as they are an important mechanism to identify issues and potential future issues.</p> <p><i>Category : SUBSTANTIVE</i></p>
8	G	(General Comment)	C	<p><b>PPPO</b></p> <p>ISPM45 was in draft at the time this document was drafted. ISPM45 changed substantially between the first and second consultation rounds but has now been adopted. Consider that this draft text should be reviewed closely against the adopted text of ISPM45 to ensure no unforeseen gaps now exist, due to the drafting process of both documents, given their close relationship.</p> <p><i>Category : SUBSTANTIVE</i></p>
9	G	(General Comment)	C	<p><b>PPPO</b></p> <p>Given the current environment with the Covid-19 pandemic auditing has become more difficult due to health and safety measures. It would be useful for this standard to outline appropriate measures for auditing under these circumstances i.e., remote auditing etc.</p> <p><i>Category : SUBSTANTIVE</i></p>
10	G	(General Comment)	C	<p><b>PPPO</b></p> <p>There is inconsistency with the terms used, which appear that they may mean similar things. ‘Facility’ may need to be defined separately. Define if ‘entity’ are entities authorised to undertake audits on behalf of the NPPO (the ‘auditor’), or entities/facilities undertaking activities in the phytosanitary system (the ‘auditee’), or a combination of all</p> <p><i>Category : EDITORIAL</i></p>
11	G	(General Comment)	C	<p><b>PPPO</b></p> <p>Overall, we believe this ISPM will provide a useful foundation document for common understanding of the audit process to be used between countries, or between NPPO and its authorised entity. We believe that consistency of terminology is vital to avoid any confusion and have made comments where there is inconsistency.</p> <p><i>Category : SUBSTANTIVE</i></p>
12	G	(General Comment)	C	<p><b>Barbados</b></p> <p>Monitoring and evaluation of any scheme is particularly important for its success. In this vein it would be essential that NPPOs have the necessary training in the auditing process in order to ensure this worthwhile ISPM is used as is intended.</p> <p>Barbados agrees in principle with this draft ISPM</p> <p><i>Category : SUBSTANTIVE</i></p>
13	G	(General Comment)	C	<p><b>Jamaica</b></p> <p>Jamaica supports the comments from the IPPC Caribbean Regional Workshop.</p>

				<i>Category : SUBSTANTIVE</i>
14	G	(General Comment)	C	<b>IPPC Regional Workshop Africa</b> Malawi supports the draft with comments made in #2 & 3 as IPPC regional workshop. <i>Category : SUBSTANTIVE</i>
15	G	(General Comment)	C	<b>IPPC Regional Workshop Africa</b> We support the draft <i>Category : SUBSTANTIVE</i>
16	G	(General Comment)	C	<b>Colombia</b> The document indicates that the audit can be carried out by the NPPO or authorized entities, but the responsibility of this, must be solely of the NPPO. The audit should be carried out only by the NPPO, who is the organization responsible for the activities official in each country. <i>Category : SUBSTANTIVE</i>
17	G	(General Comment)	C	<b>Australia</b> ISPM45 was in draft at the time this document was drafted. ISPM45 changed substantially between the first and second consultation rounds but has now been adopted. Consider that this draft text should be reviewed closely against the adopted text of ISPM45 to ensure no unforeseen gaps now exist, due to the drafting process of both documents, given their close relationship. <i>Category : SUBSTANTIVE</i>
18	G	(General Comment)	C	<b>Australia</b> Given the current environment with the Covid-19 pandemic, auditing has become more difficult due to health and safety measures and travel restrictions. For this reason, it would be useful for this standard to explicitly outline appropriate measures for auditing under these circumstances, for example remote auditing. Australia does not consider this text necessarily precludes this option and guidance material could explicitly address remote audits. <i>Category : SUBSTANTIVE</i>
19	G	(General Comment)	C	<b>EPPO</b> It is important to define the term 'Audit'. This draft includes a description (see para 44) but a definition would be useful and consistency in the use of this definition in other ISPMs that refers to 'audits' need to be checked. <i>Category : SUBSTANTIVE</i>
20	G	(General Comment)	C	<b>Congo</b> i agree with this draft ISPM, i have no comments to add <i>Category : SUBSTANTIVE</i>
21	G	(General Comment)	C	<b>Malawi</b> We support draft ISPM: audit in the phytosanitary context(2015-014) <i>Category : SUBSTANTIVE</i>
22	G	(General Comment)	C	<b>Caribbean Agricultural Health and Food Safety Agency</b> No objection at this moment

				<i>Category : SUBSTANTIVE</i>
23	G	(General Comment)	C	<b>Caribbean Agricultural Health and Food Safety Agency</b> A well written standard that provides good guidance. <i>Category : EDITORIAL</i>
24	G	(General Comment)	C	<b>Caribbean Agricultural Health and Food Safety Agency</b> The amendments proposed are okay. <i>Category : TECHNICAL</i>
25	G	(General Comment)	C	<b>Caribbean Agricultural Health and Food Safety Agency</b> Monitoring and evaluation of any scheme is particularly important for its success. In this vein it would be essential that NPPOs have the necessary training in the auditing process in order to ensure this worthwhile ISPM is used as is intended. Barbados agrees in principle with this draft ISPM <i>Category : SUBSTANTIVE</i>
26	G	(General Comment)	C	<b>Caribbean Agricultural Health and Food Safety Agency</b> The Bahamas offers no objection to the adoption of draft ISPM on Audit in the phytosanitary context. <i>Category : SUBSTANTIVE</i>
27	G	(General Comment)	C	<b>Thailand</b> Thailand has no objection on the Draft ISPM : Audit in the Phytosanitary context <i>Category : SUBSTANTIVE</i>
28	G	(General Comment)	C	<b>Saint Vincent and The Grenadines</b> The draft is okay as presented. <i>Category : TECHNICAL</i>
29	1	<b>DRAFT ISPM: Audit in the phytosanitary context (2015-014)</b>	C	<b>Viet Nam</b> This term “phytosanitary context” has not been defined, so it needs to be added to ISPM No. 5 <i>Category : SUBSTANTIVE</i>
30	1	<b>DRAFT ISPM: Audit in the phytosanitary context (2015-014)</b>	C	<b>IPPC Regional Workshop Africa</b> le document en version anglaise ne nous permet pas de bien comprendre pour faire des observations <i>Category : TRANSLATION</i>
Scope				
31	31	<b>Scope</b>	C	<b>PPPO</b> NZ agrees with Japan's comment on deleting the last two sentences <i>Category : EDITORIAL</i>
32	32	This standard covers audits in the phytosanitary context conducted by a national plant protection organization (NPPO) in its own territory, or with and in the territory of another NPPO, <del>and</del> . <u>It also covers</u> audits conducted by entities that have been authorized by the NPPO to conduct audits on its behalf. This standard focuses only on the phytosanitary aspects of audits. For general aspects of audits, other sources of information are available.	P	<b>European Union</b> For more clarity. <i>Category : EDITORIAL</i>

33	32	This standard covers audits in the phytosanitary context conducted by a national plant protection organization (NPPO) in its own territory, or with and in the territory of another NPPO, and audits conducted by entities that have been authorized by the NPPO to conduct audits on its behalf. <del>This standard focuses only on the phytosanitary aspects of audits. For general aspects of audits, other sources of information are available.</del>	P	<b>Japan</b> The second last sentence is redundant and unnecessary as it is already said in the first sentence "This standard covers audits in the phytosanitary context". For the last sentence, it is not clear what "other sources of information are available" means and it is also unnecessary. <i>Category : SUBSTANTIVE</i>
34	32	This standard covers audits in the phytosanitary context conducted by a national plant protection organization (NPPO) in its own territory, or with and in the territory of another NPPO, and audits conducted by entities that have been authorized by the NPPO to conduct audits on its behalf. This standard focuses only on the <b>phytosanitary aspects of audits</b> . For general aspects of audits, other sources of information are available.	C	<b>Viet Nam</b> This term "phytosanitary aspects of audits" has not been defined, so it needs to be added to ISPM No. 5 <i>Category : SUBSTANTIVE</i>
35	32	This standard covers audits in the phytosanitary context conducted by a national plant protection organization (NPPO) in its own territory, or with and in the territory of another NPPO, and audits conducted by entities that have been authorized by the NPPO to conduct audits on its behalf. This standard focuses only on the phytosanitary aspects of audits. <del>For general aspects of audits, other sources of information are available.</del>	P	<b>Viet Nam</b> No meaning, therefore it should be deleted <i>Category : SUBSTANTIVE</i>
36	32	This standard covers audits in the phytosanitary context conducted by a national plant protection organization (NPPO) in its own territory, or with and in the territory of another NPPO, and audits conducted by entities that have been authorized by the NPPO to conduct audits on its behalf. <del>This standard focuses only on the phytosanitary aspects of audits.</del> For general aspects of audits, other sources of information are available.	P	<b>Viet Nam</b> This sentence should be deleted because the previous sentence already includes the content <i>Category : SUBSTANTIVE</i>
37	32	This standard covers audits in the phytosanitary context conducted by a national plant protection organization (NPPO) in its own territory, or with and in the territory of another NPPO, and audits conducted by entities that have been authorized by the NPPO to conduct audits on its behalf. This standard focuses only on the <u>requirements for the conduct of</u> phytosanitary aspects of audits. For general aspects of audits, other sources of information are available.	P	<b>PPPO</b> Justification – added text to provide clarity of the scope, given the following sentence regarding information on "general aspects of audits". <i>Category : TECHNICAL</i>
38	32	This standard covers audits in the phytosanitary context conducted by a national plant protection organization (NPPO) in its own territory, or with and in the territory of another NPPO, and audits conducted by entities that have been authorized by the NPPO to conduct audits on its behalf. <del>This standard focuses only on the phytosanitary aspects of audits. For general aspects of audits, other sources of information are available.</del>	P	<b>Korea, Republic of</b> Delete redundant sentence because it is already said in the first sentence. <i>Category : SUBSTANTIVE</i>

39	32	This standard covers audits in the phytosanitary context conducted by a national plant protection organization (NPPO) in its own territory, or with and in the territory of another NPPO, <del>and audits conducted by entities that have been authorized by the NPPO to conduct audits on its behalf</del> . This standard focuses only on the phytosanitary aspects of audits. For general aspects of audits, other sources of information are available.	P	<b>Colombia</b> The document indicates that the audit can be carried out by the NPPO or authorized entities, but the responsibility of this, must be solely of the NPPO. The audit should be carried out only by the NPPO, who is the organization responsible for the activities official in each country. <i>Category : SUBSTANTIVE</i>
40	32	This standard covers audits in the phytosanitary context conducted by a national plant protection organization (NPPO) in its own territory, or with and in the territory of another NPPO, and audits conducted by entities that have been authorized by the NPPO to conduct audits on its behalf. This standard focuses only on the <u>requirements for conduct of</u> phytosanitary aspects of audits. For general aspects of audits, other sources of information are available.	P	<b>Australia</b> Justification – added text to provide clarity of the scope, given the following sentence regarding information on “general aspects of audits”. <i>Category : TECHNICAL</i>
41	32	This standard covers audits in the phytosanitary context conducted by a national plant protection organization (NPPO) in its own territory, or with <del>and in the territory of another NPPO</del> <u>NPPO when in their territory</u> , and audits conducted by entities that have been authorized by the NPPO to conduct audits on its behalf. This standard focuses only on the phytosanitary aspects of audits. For general aspects of audits, other sources of information are available.	P	<b>Australia</b> Simplification of sentence to improve readability. <i>Category : EDITORIAL</i>
42	32	This standard covers audits in the phytosanitary context conducted by a national plant protection organization (NPPO) in its own territory, or with and in the territory of another NPPO, <del>and</del> , <u>It also covers</u> audits conducted by entities that have been authorized by the NPPO to conduct audits on its behalf. This standard focuses only on the phytosanitary aspects of audits. For general aspects of audits, other sources of information are available.	P	<b>EPPO</b> For more clarity. <i>Category : EDITORIAL</i>
Outline of requirements				
43	39	This standard describes the purpose and procedures for audit activities in the phytosanitary context. This includes the circumstances that may <del>initiate</del> <u>initiate</u> an <del>audit</del> <u>audit</u> , the criteria and the procedures for planning, preparing for, undertaking and reporting the outcome of an audit. The audit elements to be considered depend on the type of audit and its purpose, scope and objectives.	P	<b>European Union</b> Typo: blanks deleted. <i>Category : EDITORIAL</i>
44	39	This standard describes the purpose and procedures for audit activities in the phytosanitary context. This includes the circumstances that may initiate an audit, the <del>criteria</del> <u>roles</u> and <u>responsibilities of</u> the <u>auditor and auditee and the</u> procedures for planning, preparing for, undertaking and reporting the outcome of an audit. The audit elements to be considered depend on the type of audit and its purpose, scope and objectives.	P	<b>Japan</b> Delete “criteria” as the requirements of this standard don’t offer “criteria”. Instead, replace it with “roles and responsibilities of the auditor and auditee” as it is one of the main requirements in this standard. <i>Category : SUBSTANTIVE</i>

45	39	This standard describes the purpose and procedures for audit activities in the phytosanitary context. This includes the circumstances that may initiate an audit, the criteria and the procedures for planning, preparing for, undertaking and reporting the outcome of an audit. The audit elements to be considered depend on the type of audit and its purpose, scope and objectives.	C	<b>PPPO</b> NZ agrees with Japan's comment on changing criteria to roles and responsibilities <i>Category : TECHNICAL</i>
46	39	This standard describes the purpose and procedures for audit activities in the phytosanitary context. This includes the circumstances that may <del>initiate</del> <u>initiate</u> an <del>audit</del> <u>audit</u> , the criteria and the procedures for planning, preparing for, undertaking and reporting the outcome of an audit. The audit elements to be considered depend on the type of audit and its purpose, scope and objectives.	P	<b>Australia</b> Spaces removed <i>Category : EDITORIAL</i>
47	39	This standard describes the purpose and procedures for audit activities in the phytosanitary context. This includes the circumstances that may <del>initiate</del> <u>initiate</u> an <del>audit</del> <u>audit</u> , the criteria and the procedures for planning, preparing for, undertaking and reporting the outcome of an audit. The audit elements to be considered depend on the type of audit and its purpose, scope and objectives.	P	<b>EPPO</b> blanks deleted <i>Category : EDITORIAL</i>
Background				
48	42	National plant protection organizations have a number of responsibilities under the IPPC, for activities such as surveillance, inspections, the <u>conduct of pest risk analyses, the</u> establishment of phytosanitary import requirements, phytosanitary certification, the conduct or supervision of treatments, <del>the conduct of pest risk analyses, _</del> and the training of staff. To help them fulfil these responsibilities effectively, NPPOs are increasingly using audits to provide confidence that phytosanitary systems and procedures achieve their objectives.	P	<b>Canada</b> Logical sequence that completion of PRA will lead to establishment of import requirements. <i>Category : TECHNICAL</i>
49	42	National plant protection organizations have a number of responsibilities under the IPPC, for activities <u>in their territory</u> such as surveillance, inspections, the establishment of phytosanitary import requirements, phytosanitary certification, the conduct or supervision of <del>treatments</del> <u>treatments as phytosanitary measures</u> , the conduct of pest risk analyses, and the training of staff. To help them fulfil these responsibilities effectively, NPPOs are increasingly using audits to provide confidence that phytosanitary systems and procedures achieve their objectives.	P	<b>European Union</b> 1) To make this concept clear i.e that an NPPO is only responsible for surveillance etc. in its own territory - it might sound redundant but we believe it needs to be clearly highlighted as this standard also covers audits in the territory of another NPPO.  2) Please see ISPM 5 which defines "treatment (as a phytosanitary measure)". Most NPPOs do not deal with treatments conducted by farmers on non-regulated pests. <i>Category : TECHNICAL</i>
50	42	<del>National plant protection organizations</del> <u>NPPOs</u> have a number of responsibilities under the IPPC, for activities such as surveillance, inspections, the establishment of phytosanitary import requirements, phytosanitary certification, the conduct or supervision of treatments, the conduct of pest risk analyses, and the training of staff. To help them fulfil these responsibilities effectively, NPPOs are increasingly using audits to provide confidence that phytosanitary systems and procedures achieve their objectives.	P	<b>PPPO</b> Change 'National plant protection organizations' to 'NPPO' as it has already been shortened in [32] <i>Category : EDITORIAL</i>

51	42	<del>National plant protection organizations</del> <u>NPPOs</u> have a number of responsibilities under the IPPC, for activities such as surveillance, inspections, the establishment of phytosanitary import requirements, phytosanitary certification, the conduct or supervision of treatments, the conduct of pest risk analyses, and the training of staff. To help them fulfil these responsibilities effectively, NPPOs are increasingly using audits to provide confidence that phytosanitary systems and procedures achieve their objectives.	P	<b>Korea, Republic of</b> It has already shortened in scope <i>Category : SUBSTANTIVE</i>
52	42	National plant protection organizations have a number of responsibilities under the IPPC, for activities <u>in their territory</u> such as surveillance, inspections, the establishment of phytosanitary import requirements, phytosanitary certification, the conduct or supervision of <del>treatment</del> <u>treatments as phytosanitary measures</u> , the conduct of pest risk analyses, and the training of staff. To help them fulfil these responsibilities effectively, NPPOs are increasingly using audits to provide confidence that phytosanitary systems and procedures achieve their objectives.	P	<b>EPPO</b> 1) To make this concept clear i.e that an NPPO is only responsible for surveillance etc. in its own territory - it might sound redundant but we believe it needs to be clearly highlighted as this standard also covers audits in the territory of another NPPO.  2) Please see ISPM 5 which defines "treatment (as a phytosanitary measure)". Most NPPOs do not deal with treatments conducted by farmers on non-regulated pests. <i>Category : TECHNICAL</i>
53	43	Audits are referenced in many adopted <del>ISPMs</del> <u>ISPMs (for example, which ISPMs)</u> . This standard aims to provide guidance to NPPOs on a common approach to audits in the phytosanitary context.	P	<b>Viet Nam</b> It is better to add ISPMs related to audit <i>Category : SUBSTANTIVE</i>
54	44	An audit is a documented verification process. An audit in the phytosanitary context (hereafter referred to as an “audit”) is a documented, systematic review of a phytosanitary system or procedure to evaluate the level of control, assure the quality of the processes set by the auditing NPPO (the NPPO responsible for the audit), and evaluate whether the system or procedure is achieving the expected phytosanitary <del>objective</del> <u>outcomes</u> .	P	<b>Costa Rica</b>  <i>Category : EDITORIAL</i>
55	44	An audit is a documented <u>evaluation and</u> verification process. An audit in the phytosanitary context (hereafter referred to as an “audit”) is a documented, systematic review of a phytosanitary system or procedure to evaluate the level of control, <del>assure the quality of the processes set by the auditing NPPO (the NPPO responsible for the audit)</del> , and evaluate whether the system or procedure is achieving the expected phytosanitary outcomes.	P	<b>PPPO</b> This paragraph is ambiguous and difficult to understand, specifically the ‘the quality of the processes set by the auditing NPPO’. As there is a comprehensive definitions below we suggest that this sentence does not add any value to the meaning and should be removed so it doesn’t add confusion? If you leave this sentence in, suggest you use ‘requirements’ to be consistent with [51]. also changing verification to evaluation to be consistent with further comment <i>Category : EDITORIAL</i>
56	44	An audit is a documented <u>evaluation and</u> verification process. An audit in the phytosanitary context (hereafter referred to as an “audit”) is a documented, systematic review of a phytosanitary system or procedure to evaluate the level of control, assure the quality of the processes set by the auditing NPPO (the NPPO	P	<b>Korea, Republic of</b> Improve clarity <i>Category : SUBSTANTIVE</i>



		responsible for the audit), and evaluate whether the system or procedure is achieving the expected phytosanitary outcomes.		
57	44	An audit is a documented verification process. An audit in the phytosanitary context (hereafter referred to as an “audit”) is a documented, systematic review of a phytosanitary system or procedure to evaluate the level of control, assure the quality of the processes set by the auditing NPPO (the NPPO responsible for the <del>audit</del> audit, <u>even if conducted by an authorised entity on their behalf</u> ), and evaluate whether the system or procedure is achieving the expected phytosanitary outcomes.	P	<b>Australia</b> Justification – Added text to reference that audits can be conducted by an NPPO or an authorized entity on their behalf, but the NPPO remains responsible. <i>Category : TECHNICAL</i>
58	44	An audit is a documented verification process. An audit in the phytosanitary context (hereafter referred to as an “audit”) is a documented, systematic review of a phytosanitary system or procedure to evaluate the level of control, assure the quality of the processes set by the auditing NPPO (the NPPO responsible for the audit), and evaluate whether the system or procedure is achieving the expected phytosanitary <del>objectives</del> outcomes.	P	<b>COSAVE</b> For consistency with paragraph 42 <i>Category : TECHNICAL</i>
59	44	An audit is a documented <u>evaluation and</u> verification process. An audit in the phytosanitary context (hereafter referred to as an “audit”) is a documented, systematic review of a phytosanitary system or procedure to evaluate the level of control, assure the quality of the processes set by the auditing NPPO (the NPPO responsible for the audit), and evaluate whether the system or procedure is achieving the expected phytosanitary outcomes.	P	<b>Singapore</b> To add in "evaluation and" as audit involves more than verification. <i>Category : SUBSTANTIVE</i>
60	44	<del>An audit is a documented verification process. An audit in the phytosanitary context (hereafter referred to as an “audit”) is a documented, systematic review of a phytosanitary system or procedure to evaluate the level of control, assure the quality of the processes set by the auditing NPPO (the NPPO responsible for the audit), and evaluate whether the system or procedure is achieving the expected phytosanitary outcomes.</del> <u>An audit is a documented, systematic review to evaluate the validity of a phytosanitary system or procedure and the quality of the processes set by the auditing NPPO (the NPPO responsible for the audit)</u>	P	<b>China</b> More precise. <i>Category : SUBSTANTIVE</i>
61	44	An audit is a documented verification process. An audit in the phytosanitary context (hereafter referred to as an “audit”) is a documented, systematic review of a phytosanitary system or procedure to evaluate the level of control, assure the quality of the processes set by the auditing NPPO (the NPPO responsible for the audit), and evaluate whether the system or procedure is achieving the expected phytosanitary <del>objectives</del> outcomes.	P	<b>Uruguay</b> For consistency with paragraph 42 <i>Category : TECHNICAL</i>
<b>1. Purpose of an audit</b>				
62	51	An audit should objectively evaluate whether a specific phytosanitary system or procedure conforms with the requirements set by the auditing NPPO. An audit should provide an opportunity to <del>identify findings, including nonconformities,</del>	P	<b>European Union</b> Simplification. <i>Category : EDITORIAL</i>

		<del>regarding assess</del> the effectiveness of the phytosanitary system or procedure being audited <del>audited and identify any nonconformities.</del>		
63	51	An audit should objectively evaluate whether a specific phytosanitary system or procedure conforms with the requirements set by the auditing NPPO. An audit should provide an opportunity to identify findings, including nonconformities, regarding the effectiveness of the phytosanitary system or procedure being audited. <u>The country or NPPO subject to be audited may present the technical justification when it does not consider necessary the development of the audit, as well as when the preventive or corrective actions can be remedied without the development of an audit process.</u>	P	<b>Colombia</b> A paragraph is included to indicate that the country or NPPO subject to be audited could present the technical justification when it does not consider it necessary to carry out the audit, as well as when the evidence presented by the NPPO of the importing country, this can be corrected without the development of an audit process. The audited country will be able to present technical evidence to avoid the audit process, in order to optimize the resources of each country and solve all the points of interest in the shortest time. <i>Category : SUBSTANTIVE</i>
64	51	An audit should objectively evaluate whether a specific phytosanitary system or procedure conforms with the requirements set by the auditing NPPO. An audit should provide an opportunity to identify findings, including nonconformities, regarding the effectiveness of the phytosanitary system or procedure being audited.	C	<b>Australia</b> General comment It is noted that the term "observations" has been removed from this version. If "observations" are generally understood as being part of "findings", no change is required. If this is not the general understanding, propose that "observations" be reinstated where it appeared in the original text, as they are an important mechanism to identify issues and potential future issues. <i>Category : SUBSTANTIVE</i>
65	51	An audit should objectively evaluate whether a specific phytosanitary system or procedure conforms with the requirements set by the auditing NPPO. An audit should provide an opportunity to <del>identify findings, including nonconformities, regarding assess</del> the effectiveness of the phytosanitary system or procedure being audited <del>audited and identify any nonconformities.</del>	P	<b>EPPO</b> Simplification. <i>Category : EDITORIAL</i>
66	52	An NPPO may conduct audits <del>to evaluate and verify:</del>	P	<b>PPPO</b> <i>Category : EDITORIAL</i>
67	52	An NPPO may conduct audits <del>to evaluate and verify:</del>	P	<b>Korea, Republic of</b> For consistency with background <i>Category : SUBSTANTIVE</i>
68	52	An NPPO may conduct audits <del>to evaluate and verify:</del>	P	<b>Singapore</b> To add in "evaluate and verify" here and to remove "verify" in subsequent bullets. <i>Category : SUBSTANTIVE</i>
69	53	<del>verify</del> the conformity of the NPPO's own systems and procedures;	P	<b>PPPO</b> <i>Category : EDITORIAL</i>
70	53	<del>verify</del> the conformity of the NPPO's own systems and procedures;	P	<b>Korea, Republic of</b> Delete redandant wording <i>Category : SUBSTANTIVE</i>
71	53	<del>verify</del> the conformity of the NPPO's own systems and procedures;	P	<b>Singapore</b> to delete the 'verify' based on earlier comment. <i>Category : EDITORIAL</i>

72	54	<del>verify</del> the systems and procedures of entities that have been authorized by the NPPO, including entities authorized to conduct audits on behalf of the NPPO;	P	<b>PPPO</b> <i>Category : EDITORIAL</i>
73	54	<del>verify</del> the systems and procedures of entities that have been authorized by the NPPO, including entities authorized to conduct audits on behalf of the NPPO;	P	<b>Korea, Republic of</b> <i>Category : SUBSTANTIVE</i>
74	54	<del>verify</del> the systems and procedures of entities that have been authorized by the NPPO, including entities authorized to conduct audits on behalf of the NPPO;	P	<b>Singapore</b> to delete "verify" here based on earlier comments. <i>Category : SUBSTANTIVE</i>
75	55	<del>verify</del> the systems and procedures of the NPPO of an exporting country in accordance with the requirements of ISPM 20 ( <i>Guidelines for a phytosanitary import regulatory system</i> ) <del>;-</del> <u>- the effectiveness of systems.</u>	P	<b>PPPO</b> For consistency, should there also be a point in this section about evaluation of the effectiveness of systems, evaluation is mentioned in [44], [59] & [166] <i>Category : TECHNICAL</i>
76	55	<del>verify</del> the systems and procedures of the NPPO of an exporting country in accordance with the requirements of ISPM 20 ( <i>Guidelines for a phytosanitary import regulatory system</i> ). <u>- the effectiveness of systems.</u>	P	<b>Korea, Republic of</b> For consistency with background, should there also be a sentence about evaluation of the effectiveness of systems. <i>Category : SUBSTANTIVE</i>
77	55	verify the systems and procedures of the NPPO of an exporting country in accordance with the requirements of ISPM 20 ( <i>Guidelines for a phytosanitary import regulatory system</i> ). <u>- the effectiveness of systems</u>	P	<b>Singapore</b> To include a new bullet point - the effectiveness of systems. <i>Category : SUBSTANTIVE</i>
78	55	<del>verify</del> the systems and procedures of the NPPO of an exporting country in accordance with the requirements of ISPM 20 ( <i>Guidelines for a phytosanitary import regulatory system</i> ).	P	<b>Singapore</b> to delete "verify" here. <i>Category : SUBSTANTIVE</i>
79	56	An entity authorized by an NPPO to conduct audits on its behalf may conduct audits to verify the systems and procedures of entities authorized by that NPPO to perform phytosanitary actions.	C	<b>PPPO</b> The following comment applies to: [56] first sentence, [59] 3rd sentence, [64] [74] [103] 1st sentence  There is inconsistency with the terms used, which appear that they may mean similar things. 'Facility' may need to be defined separately. Define if 'entity' is entity authorised to undertake audits on behalf of the NPPO (the 'auditor'), or entity/facility undertaking activities in the phytosanitary system (the 'auditee'), or a combination of all. <i>Category : EDITORIAL</i>
<b>2. Types of audit</b>				
80	58	The main types of audit are <u>comprehensive</u> system audits and <del>verification-focused</del> audits.	P	<b>Costa Rica</b> An audit is a documented verification process of a phytosanitary system or procedure to evaluate the level of control, assure the quality of the processes and evaluate whether the system or procedure is achieving the expected objectives. Therefore "verification audit" is confusing as it could imply that a "system audit" is not about verification.

				<i>Category : SUBSTANTIVE</i>
81	58	The main types of audit are <u>comprehensive</u> system audits and <u>verification-focused</u> audits.	P	<b>COSAVE</b> An audit is a documented verification process of a phytosanitary system or procedure to evaluate the level of control, assure the quality of the processes and evaluate whether the system or procedure is achieving the expected objectives (paragraph 44). Therefore "verification audit" is confusing as it could imply that a "system audit" is not about verification. Changes are proposed to align with paragraphs 59 and 60 <i>Category : TECHNICAL</i>
82	58	The main types of audit are <u>comprehensive</u> system audits and <u>verification-focused</u> audits.	P	<b>Uruguay</b> An audit is a documented verification process of a phytosanitary system or procedure to evaluate the level of control, assure the quality of the processes and evaluate whether the system or procedure is achieving the expected objectives (paragraph 44). Therefore "verification audit" is confusing as it could imply that a "system audit" is not about verification. Changes are proposed to align with paragraphs 59 and 60 <i>Category : TECHNICAL</i>
83	59	A <u>comprehensive system audit</u> is <u>a-comprehensive-a</u> review of a phytosanitary system or procedure to evaluate its effectiveness and conformity with the requirements of the auditing NPPO. It is conducted to determine whether the system or procedure is designed to achieve its objectives and whether the auditee has sufficient capability to implement the system or procedure. In general, a system audit may be conducted before authorizing an entity or a new process, or at other times as and when necessary. The scope of a system audit may include an entire system from production to export or a system of a particular entity.	P	<b>Costa Rica</b> Consistency with the previous comment <i>Category : SUBSTANTIVE</i>
84	59	A <b>system audit</b> is a comprehensive review of a phytosanitary system or procedure to evaluate its effectiveness and conformity with the requirements of the auditing NPPO. It is conducted to determine whether the system or procedure is designed to achieve its objectives and whether the auditee has sufficient capability to implement the system or procedure. In general, a system audit may be conducted before authorizing an entity or a new process, or <u>at other times as and</u> when necessary. The scope of a system audit may include an entire system from production to export or a system of a particular entity.	P	<b>European Union</b> Simplification. <i>Category : EDITORIAL</i>
85	59	A <b>system audit</b> is a comprehensive review of a phytosanitary system or procedure to evaluate its effectiveness and conformity with the requirements of the auditing NPPO. It is conducted to determine whether the system or procedure is <u>designed-to achieve-achieving</u> its objectives and whether the auditee has sufficient capability to implement the system or procedure. In general, a system audit may be conducted before authorizing an entity or a new process, or at other times as and when	P	<b>PPPO</b> Justification – The audit will not determine if the system or procedure is "designed" to achieve its objectives, the audit will determine if the objective is being met. If it is not, it could be that the design is at fault, or other issues like elements not being correctly implemented. <i>Category : TECHNICAL</i>

		necessary. The scope of a system audit may include an entire system from production to export or a system of a particular entity.		
86	59	A <b>system audit</b> is a comprehensive review of a phytosanitary system or procedure to evaluate its effectiveness and conformity with the requirements of the auditing NPPO. It is conducted to determine whether the system or procedure is designed to achieve its objectives and whether the auditee has sufficient capability to implement the system or procedure. In general, a system audit may be conducted before authorizing an entity or a new process, or at other times as <del>and when</del> necessary. The scope of a system audit may include an entire system from production to export or a system of a particular entity.	P	<b>Australia</b> Justification – this text does not add to the meaning and so is proposed to be deleted. <i>Category : EDITORIAL</i>
87	59	A <b>system audit</b> is a comprehensive review of a phytosanitary system or procedure to evaluate its effectiveness and conformity with the requirements of the auditing NPPO. It is conducted to determine whether the system or procedure is <del>designed to achieve-achieving</del> its objectives and whether the auditee has sufficient capability to implement the system or procedure. In general, a system audit may be conducted before authorizing an entity or a new process, or at other times as and when necessary. The scope of a system audit may include an entire system from production to export or a system of a particular entity.	P	<b>Australia</b> Justification – The audit will not determine if the system or procedure is “designed” to achieve its objectives, the audit will determine if the objective is being met. If it is not, it could be that the design is at fault, or other issues like elements not being correctly implemented. <i>Category : TECHNICAL</i>
88	59	A <u>comprehensive</u> <b>system audit</b> is a <del>comprehensive</del> review of a phytosanitary system or procedure to evaluate its effectiveness and conformity with the requirements of the auditing NPPO. It is conducted to determine whether the system or procedure is designed to achieve its objectives and whether the auditee has sufficient capability to implement the system or procedure. In general, a system audit may be conducted before authorizing an entity or a new process, or at other times as and when necessary. The scope of a <u>comprehensive</u> system audit may include an entire system from production to export or a system of a particular entity.	P	<b>COSAVE</b> See comment in paragraph 58 <i>Category : TECHNICAL</i>
89	59	A <b>system audit</b> is a comprehensive review of a phytosanitary system or procedure to evaluate its effectiveness and conformity with the requirements of the auditing NPPO. It is conducted to determine whether the system or procedure is designed to achieve its objectives and whether the auditee has sufficient capability to implement the system or procedure. In general, a system audit may be conducted before authorizing an entity or a new process, or at other times as and when necessary. The scope of a system audit may include an entire system from production to export or a system of a particular entity.	C	<b>COSAVE</b> The name should not be bolded, because there is no differentiation of both audits throughout the text. <i>Category : EDITORIAL</i>
90	59	A <u>comprehensive</u> <b>system audit</b> is a <del>comprehensive</del> review of a phytosanitary system or procedure to evaluate its effectiveness and conformity with the requirements of the auditing NPPO. It is conducted to determine whether the	P	<b>Uruguay</b> See comment in paragraph 58 <i>Category : TECHNICAL</i>

		system or procedure is designed to achieve its objectives and whether the auditee has sufficient capability to implement the system or procedure. In general, a system audit may be conducted before authorizing an entity or a new process, or at other times as and when necessary. The scope of a <u>comprehensive</u> system audit may include an entire system from production to export or a system of a particular entity.		
91	59	A <b>system audit</b> is a comprehensive review of a phytosanitary system or procedure to evaluate its effectiveness and conformity with the requirements of the auditing NPPO. It is conducted to determine whether the system or procedure is designed to achieve its objectives and whether the auditee has sufficient capability to implement the system or procedure. In general, a system audit may be conducted before authorizing an entity or a new process, or <del>at other times as and</del> when necessary. The scope of a system audit may include an entire system from production to export or a system of a particular entity.	P	<b>EPPO</b> Simplification. <i>Category : EDITORIAL</i>
92	59	A <b>system audit</b> is a comprehensive review of a phytosanitary system or procedure to evaluate its effectiveness and conformity with the requirements of the auditing NPPO. It is conducted to determine whether the system or procedure is designed to achieve its objectives and whether the auditee has sufficient capability to implement the system or procedure, <u>or verify the system or procedure has been already implemented</u> . In general, a system audit may be conducted before authorizing an entity or a new process, or at other times as and when necessary. The scope of a system audit may include an entire system from production to export or a system of a particular entity.	P	<b>United States of America</b> more clarity to differentiate between a system and a verification audit. <i>Category : TECHNICAL</i>
93	59	A <del>system audit</del> <u>system audit</u> is a comprehensive review of a phytosanitary system or procedure to evaluate its effectiveness and conformity with the requirements of the auditing NPPO. It is conducted to determine whether the system or procedure is designed to achieve its objectives and whether the auditee has sufficient capability to implement the system or procedure. In general, a system audit may be conducted before authorizing an entity or a new process, or at other times as and when necessary. The scope of a system audit may include an entire system from production to export or a system of a particular entity.	P	<b>Uruguay</b> The name should not be bolded, because there is no differentiation of both audits throughout the text <i>Category : EDITORIAL</i>
94	60	A <b>verification audit</b> is a focused review of a phytosanitary system or procedure, in which particular elements of the system or procedure are reviewed to evaluate their effectiveness of the system or procedure and its conformity with the requirements of the auditing NPPO. It is conducted to determine whether the system or procedure is being properly implemented and maintained. A verification audit may be conducted periodically, at regular or random intervals, or as a result of certain	P	<b>Costa Rica</b> include the phrase "Technologies and system available should be considered alternative to on site audit", because although on-site audits are often necessary, technologies and systems are currently available that allow the exchange of relevant information that could reduce negative impacts, avoiding unnecessary costs and speeding up international trade <i>Category : SUBSTANTIVE</i>



		circumstances. <u>Technologies and system available should be considered alternative to on site audit</u>		
95	60	A <del>focused verification</del> audit is a <del>focused</del> review of a phytosanitary <del>elements of</del> system or procedure, <del>in which particular elements to of the system or procedure are reviewed to</del> evaluate their <del>effectiveness of the system or procedure and its</del> effectiveness and conformity with the requirements of the auditing NPPO. It is conducted to determine whether the system or procedure is being properly implemented and maintained. A <del>verification focused</del> audit may be conducted periodically, at regular or random intervals, or as a result of certain circumstances.	P	<b>Costa Rica</b> Consistency with the previous comment Category : <i>SUBSTANTIVE</i>
96	60	A <b>verification audit</b> is a focused review of a phytosanitary system or procedure, in which particular elements of the system or procedure are reviewed to evaluate their effectiveness <del>of the system or procedure</del> and <del>its</del> conformity with the requirements of the auditing NPPO. It is conducted to determine whether the system or procedure is being properly implemented and maintained. A verification audit may be conducted periodically, at regular or random intervals, or as a result of certain circumstances.	P	<b>European Union</b> Simplification. Category : <i>EDITORIAL</i>
97	60	A <del>focused verification</del> audit is a <del>focused</del> review of a <del>phytosanitary</del> <u>particular elements of the system or procedure, in which procedure to particular elements of the system or procedure are reviewed to</u> evaluate their <del>effectiveness of the system or procedure effectiveness</del> and <del>its</del> conformity with the requirements of the auditing NPPO. It is conducted to determine whether the system or procedure is being properly implemented and maintained. A <del>verification focused</del> audit may be conducted periodically, at regular or random intervals, or as a result of certain circumstances. <u>Technologies and systems available should be considered alternative to on site audit.</u>	P	<b>COSAVE</b> See comments in paragraphs 58 and 59  Although on-site audits are often necessary, technologies and systems are currently available that allow the exchange of relevant information that could reduce negative impacts, avoiding unnecessary costs and speeding up international trade. Category : <i>SUBSTANTIVE</i>
98	60	A <del>focused verification</del> audit is a <del>focused</del> review of <del>review of particular elements a</del> <u>phytosanitary of the system or procedure to system or procedure, in which particular elements of the system or procedure are reviewed to</u> evaluate their effectiveness <del>of the system or procedure</del> and <del>its</del> conformity with the requirements of the auditing NPPO. It is conducted to determine whether the system or procedure is being properly implemented and maintained. A <del>verification focused</del> audit may be conducted periodically, at regular or random intervals, or as a result of certain circumstances. <u>Technologies and systems available should be considered alternatives to on site audits</u>	P	<b>Uruguay</b> Although on-site audits are often necessary, technologies and systems are currently available that allow the exchange of relevant information that could reduce negative impacts, avoiding unnecessary costs and speeding up international trade. Category : <i>SUBSTANTIVE</i>
99	60	A <b>verification audit</b> is a focused review of a phytosanitary system or procedure, in which particular elements of the system or procedure are reviewed to evaluate their effectiveness <del>of the system or procedure</del> and <del>its</del> conformity with the requirements of the auditing NPPO. It is conducted to determine whether the system or	P	<b>EPPO</b> Simplification. Category : <i>EDITORIAL</i>

		procedure is being properly implemented and maintained. A verification audit may be conducted periodically, at regular or random intervals, or as a result of certain circumstances.		
100	60	A <b>verification audit</b> is a focused review of <a href="#">component of a</a> phytosanitary system or procedure, in which particular elements of the system or procedure are reviewed <del>to-and evaluated for</del> evaluate their effectiveness <del>of the system or procedure</del> and its conformity with the requirements of the auditing NPPO. It is conducted to determine whether <a href="#">a component of</a> the system or procedure is being properly implemented and maintained. A verification audit may be conducted periodically, at regular or random intervals, or as a result of certain circumstances.	P	<b>United States of America</b> Proposed term is "Focused" or "Component" audit? Added to clarify that a "verification" audit is focusing on the component of the procedure. <i>Category : TECHNICAL</i>
101	60	A <del>focused audit verification audit</del> is a focused review of a phytosanitary system or procedure, in which particular elements of the system or procedure are reviewed to evaluate their effectiveness <del>of the system or procedure</del> and its conformity with the requirements of the auditing NPPO. It is conducted to determine whether the system or procedure is being properly implemented and maintained. A <del>verification</del> <a href="#">focused</a> audit may be conducted periodically, at regular or random intervals, or as a result of certain circumstances.	P	<b>Uruguay</b> See comments in paragraphs 58 and 59 <i>Category : TECHNICAL</i>
3. Circumstances that may initiate audit				
102	61	<b>3. Circumstances that may initiate <a href="#">an</a> audit</b>	P	<b>COSAVE</b> Editorial <i>Category : EDITORIAL</i>
103	61	<b>3. Circumstances that may initiate <a href="#">an</a> audit</b>	P	<b>Uruguay</b> Editorial <i>Category : EDITORIAL</i>
104	62	The following are examples of circumstances that may initiate an audit in:	C	<b>Viet Nam</b> It should be added " in case of an outbreak of harmful organisms in the exporting country is the quarantine pests of concern of the importing country. <i>Category : SUBSTANTIVE</i>
105	62	The following are examples of circumstances that may initiate an <del>audit in</del> audit:	P	<b>PPPO</b>  <i>Category : EDITORIAL</i>
106	62	The following are examples of circumstances that may initiate an <del>audit in</del> audit:	P	<b>Korea, Republic of</b>  <i>Category : SUBSTANTIVE</i>
107	62	The following are examples of circumstances that may initiate an audit <del>in</del> ( <a href="#">which are not all inclusive</a> ):	P	<b>United States of America</b> To prevent exhaustive lists and circumstances <i>Category : SUBSTANTIVE</i>
108	63	<del>scheduling of a routine audit to verify ongoing conformity with the requirements of the auditing NPPO;</del>	P	<b>European Union</b> Suggest to move at the end of the list as it is a verification audit. <i>Category : EDITORIAL</i>



109	63	<del>scheduling of a routine audit to verify ongoing conformity with the requirements of the auditing NPPO;</del>	P	<b>EPPO</b> Suggest to move at the end of the list as it is a verification audit. <i>Category : EDITORIAL</i>
110	63	scheduling of a routine audit to verify <del>ongoing</del> conformity with the requirements of the auditing NPPO;	P	<b>United States of America</b> clarity <i>Category : TECHNICAL</i>
111	64	changes to conditions (e.g. production practices, pest status, <u>phytosanitary import requirements</u> , management systems or operations of a facility);	P	<b>Australia</b> Justification – this and the following dot point are repetitive and so propose the one non-duplicated element be brought to this dot point and the following deleted. <i>Category : EDITORIAL</i>
112	64	changes to conditions (e.g. production practices, pest status, management systems or operations of a facility);	C	<b>Singapore</b> To merge bullet points 2 & 3 as these seemed to be duplicative. Propose - "changes to conditions including phytosanitary import requirements (e.g. production practices, pest status, manpower, equipment or operations of a facility); <i>Category : SUBSTANTIVE</i>
113	65	changes to phytosanitary import requirements, <del>management systems or operation of a facility;</del>	P	<b>European Union</b> These elements are already included in the previous paragraph. <i>Category : EDITORIAL</i>
114	65	<del>changes to phytosanitary import requirements, management systems or operation of a facility;</del>	P	<b>Australia</b> Justification – Propose deletion as this and the previous dot point are repetitive. <i>Category : EDITORIAL</i>
115	65	changes to phytosanitary import requirements, <del>management systems or operation of a facility;</del>	P	<b>COSAVE</b> To avoid redundance with the previous paragraph <i>Category : TECHNICAL</i>
116	65	changes to phytosanitary import requirements, <del>management systems or operation of a facility;</del>	P	<b>EPPO</b> These elements are already included in the previous paragraph. <i>Category : EDITORIAL</i>
117	65	<del>changes to phytosanitary import requirements, management systems or operation of a facility;</del>	P	<b>Singapore</b> To delete this bullet point to merge this with 2nd bullet point. <i>Category : SUBSTANTIVE</i>
118	65	changes to phytosanitary import requirements, <del>management systems or operation of a facility;</del>	P	<b>Uruguay</b> To avoid redundance with the previous paragraph <i>Category : TECHNICAL</i>
119	69	a detected nonconformity <u>or observation</u> that may compromise the phytosanitary system;	P	<b>PPPO</b> Justification – as before, if “observations” are commonly understood to be included in “nonconformity”, then this text may not need to be added. If not commonly understood, propose this text is added to enhance clarity. <i>Category : TECHNICAL</i>
120	69	a detected nonconformity <u>or observation</u> that may compromise the phytosanitary system;	P	<b>Australia</b> Justification – as before, if “observations” are commonly understood to be included in “nonconformity”, then this text may not need to be added. If not commonly understood, propose this text is added to enhance clarity. <i>Category : TECHNICAL</i>

121	71	new requests for participation in the phytosanitary system;- <u>scheduling of a routine audit to verify ongoing conformity with the requirements of the auditing NPPO.</u>	P	<b>European Union</b> Suggestion to move from the beginning of the list as it is a verification audit. <i>Category : EDITORIAL</i>
122	71	new requests for participation in the phytosanitary system. <u>The reason for audit must not represent unjustified trade restrictions or barriers.</u>	P	<b>Colombia</b> An paragraph is added to prevent audits could generate unjustified trade restrictions or barriers. This is considered necessary to optimize each country's resources and avoid conflicts of interest. <i>Category : SUBSTANTIVE</i>
123	71	new requests for participation in the phytosanitary system;- <u>scheduling of a routine audit to verify ongoing conformity with the requirements of the auditing NPPO.</u>	P	<b>EPPO</b> Suggest to move from the beginning of the list as it is a verification audit. <i>Category : EDITORIAL</i>
124	71	new requests for participation in the phytosanitary system. <u>- Sudden outbreak of important pest in the world.</u>	P	<b>China</b> Special audit could be initiative when emergency phytosanitary affairs or new phytosanitary activities occur. <i>Category : SUBSTANTIVE</i>
<b>4.1 Roles</b>				
125	73	<b>4.1 Roles</b>	C	<b>Viet Nam</b> The meaning is unclear because this content refers to the auditor and auditee only, however, not specifying the role of each individual person, so it should be considered to make the content more inclusive. <i>Category : SUBSTANTIVE</i>
126	74	The audit involves two parties: an auditor and an auditee. The auditor may be either an NPPO or its authorized entity. The <u>auditee may be an NPPO auditing itself, the NPPO of an exporting country audited by the NPPO of an importing country, an entity authorized by an NPPO to perform phytosanitary actions, or any other participant in the phytosanitary system that is being audited</u> The sections below describe the responsibilities of each party. In the context of this standard, both the terms “auditor” and “auditee” may refer to an individual person, a group of people representing an organization or an entity.	P	<b>Costa Rica</b> It is considered that this section is better specified since it indicates the parties involved in an audit <i>Category : SUBSTANTIVE</i>
127	74	The audit involves two parties: an auditor and an auditee. The auditor may be either an NPPO or its authorized entity. The sections below describe the responsibilities of each party. In the context of this standard, both the terms “auditor” and “auditee” may refer to an individual person, a group of people representing an <del>organization or an</del> entity.	P	<b>PPPO</b> Remove reference to ‘organisation’ because an organisation is also an entity. In context of [56] - An entity authorized by an NPPO to conduct audits on its behalf may conduct audits to verify the systems and procedures of entities authorized by that NPPO to perform phytosanitary actions. Elsewhere in the document, the term ‘entity’ has been used consistently. <i>Category : EDITORIAL</i>
128	74	The audit involves two parties: an auditor and an auditee. The auditor may be either an <del>NPPO or its authorized entity</del> NPPO. The sections below describe the responsibilities of each party. In the context of this standard, both the terms	P	<b>Colombia</b> The document indicates that the audit can be carried out by the NPPO or authorized entities, but the responsibility of this, must be solely of the NPPO. The audit should be carried out only by the

		“auditor” and “auditee” may refer to an individual person, a group of people representing an organization or an entity.		NPPO, who is the organization responsible for the activities official in each country. <i>Category : SUBSTANTIVE</i>
129	74	The audit involves two parties: an auditor and an auditee. The auditor may be either an NPPO or its authorized entity. The <u>auditee may be an NPPO auditing itself, the NPPO of an exporting country audited by the NPPO of an importing country, an entity authorized by an NPPO to perform phytosanitary actions, or any other participant in the phytosanitary system that is being audited.</u> The sections below describe the responsibilities of each party. In the context of this standard, both the terms “auditor” and “auditee” may refer to an individual person, a group of people representing an organization or an entity.	P	<b>COSAVE</b> Brought from 4.4 "Responsibility". The former text described who is the auditor but was silent about the auditee. <i>Category : TECHNICAL</i>
130	74	The audit involves two parties: an auditor and an auditee. The auditor may be either an NPPO or its authorized entity. The sections below describe the responsibilities of each party. In the context of this standard, both the terms “auditor” and “auditee” may refer to an individual person, a group of people representing an organization or an entity.	C	<b>Singapore</b> In the context of this standard, both the terms “auditor” and “auditee” may refer to an individual person, or a group of people representing an organization or an entity. <i>Category : EDITORIAL</i>
131	74	The audit involves two parties: an auditor and an auditee. The auditor may be either an NPPO or its authorized entity. The <u>auditee may be an NPPO auditing itself, the NPPO of an exporting country audited by the NPPO of an importing country, an entity authorized by an NPPO to perform phytosanitary actions, or any other participant in the phytosanitary system that is being audited.</u> The sections below describe the responsibilities of each party. In the context of this standard, both the terms “auditor” and “auditee” may refer to an individual person, a group of people representing an organization or an entity.	P	<b>Uruguay</b> Moved from 4.4 "Responsibilities". The former text described who is the auditor but was silent about the auditee. <i>Category : TECHNICAL</i>
<b>4.2 Responsibilities of the NPPO</b>				
132	75	<b>4.2 Responsibilities of the <del>NPPON</del>NPPO auditing in its own territory</b>	P	<b>European Union</b> For more visibility, it is suggested to create a new subsection "4.3 Responsibilities of the NPPO auditing in an exporting country" (please see comment on paragraph 83). <i>Category : SUBSTANTIVE</i>
133	75	<b>4.2 Responsibilities of the <del>NPPON</del>NPPO auditing in its own territory</b>	P	<b>EPPO</b> For more visibility, it is suggested to create a new subsection "4.3 Responsibilities of the NPPO auditing in an exporting country" (please see comment on paragraph 83). <i>Category : SUBSTANTIVE</i>
134	76	For audits in its own territory, the NPPO <del>should</del> should ensure each of the following <u>requirements are met</u> :	P	<b>United States of America</b> Are all of these required? If so, please clarify. Same for other lists in the draft, please clarify for others. <i>Category : TECHNICAL</i>
135	77	establish an audit framework and requirements for the audit process; <u>choose a suitable auditor</u>	P	<b>China</b> Selecting suitable auditors is an important responsibility of NPPO. <i>Category : SUBSTANTIVE</i>

136	79	develop contingency plans for continuity of <del>action</del> -audits in the event that an authorized entity is no longer able to conduct audit activities;	P	<b>COSAVE</b> To provide clarification. <i>Category : TECHNICAL</i>
137	79	develop contingency plans for continuity of <del>action</del> -audits in the event that an authorized entity is no longer able to conduct audit activities;	P	<b>Uruguay</b> To provide clarification <i>Category : TECHNICAL</i>
138	82	<u>review the audit report and</u> take necessary actions, which may include revocation of authorization of an entity or suspension of participation in the phytosanitary system, when a critical nonconformity has been identified or when identified nonconformities have not been addressed satisfactorily.	P	<b>China</b> Review the audit report and deal with the nonconformities is an important duty of NPPO. <i>Category : SUBSTANTIVE</i>
139	82	take necessary actions, which may include revocation of authorization of an entity or suspension of participation in the phytosanitary system, when a critical nonconformity has been identified or when identified nonconformities have not been addressed satisfactorily.	C	<b>Singapore</b> New Sentence Propose to insert a new para before para 82. Establish a framework which covers penalty structure and timeline to address the different levels of nonconformities (e.g. critical and non-critical) <i>Category : SUBSTANTIVE</i>
140	83	In addition, an NPPO of an importing country conducting audits in the territory of <del>an</del> -exporting <del>country</del> -countries should:	P	<b>European Union</b> For consistency within the paragraph because "audits" is in plural. <i>Category : EDITORIAL</i>
141	83	<del>In addition, an</del> <b>New 4.3 Responsibilities of the NPPO auditing in an exporting country</b> The NPPO of an importing country conducting audits in the territory of an exporting country should:	P	<b>European Union</b> 1) Creation of a new subsection: To clearly separate the responsibilities on an NPPO auditing in its own territory (please see comment on paragraph 75) or in an exporting country.  2) Deletion of "In addition": Because paragraph 77 is repeated in paragraph 84, and paragraphs 78 to 82 are not relevant for an NPPO auditing in an exporting country. <i>Category : SUBSTANTIVE</i>
142	83	In addition, an NPPO of an importing country conducting audits in the territory of an exporting country should:	C	<b>Viet Nam</b> VN propose to add more context, such as - The phytosanitary system of the importing country may differ from the requirements mentioned in the ISPMs (e.g. ISPM no. 7), so the importing country's phytosanitary authorities should consider the audit process to avoid impeding trade. <i>Category : SUBSTANTIVE</i>
143	83	<del>In addition, an</del> <del>An</del> NPPO of an importing country conducting audits in the territory of an exporting country should:	P	<b>COSAVE</b> To avoid confusion <i>Category : TECHNICAL</i>
144	83	<del>In addition, New 4.3 Responsibilities of the NPPO auditing in an exporting country</del> The NPPO of an importing country conducting audits in the territory of <del>an</del> exporting <del>country</del> -countries should:	P	<b>EPPO</b> 1) Creation of a new subsection: To clearly separate the responsibilities on an NPPO auditing in its own territory (please see comment on paragraph 75) or in an exporting country.  2) Deletion of "In addition": Because paragraph 77 is repeated in paragraph 84, and paragraphs 78 to 82 are not relevant for an NPPO auditing in an exporting country.

				For consistency within the paragraph because "audits" is in plural. <i>Category : EDITORIAL</i>
145	83	In addition, an NPPO of an importing country conducting audits in the territory of an exporting country should: <u>assess the audit activity</u>	P	<b>China</b> Assess the audit activity are important duties of NPPO. <i>Category : SUBSTANTIVE</i>
146	83	In addition, an NPPO of an importing country conducting audits in the territory of an exporting country should:	C	<b>Singapore</b> New Sentence Propose to insert a new para before para 83. provide sufficient human resources, with the required training and competence to conduct the audits; <i>Category : SUBSTANTIVE</i>
147	83	<del>In addition, an</del> <u>An</u> NPPO of an importing country conducting audits in the territory of an exporting country should:	P	<b>Uruguay</b> To avoid confusion <i>Category : TECHNICAL</i>
148	84	establish an audit framework and requirements for the audit process; <u>which includes virtual audits when conditions permit.</u>	P	<b>Colombia</b> Virtual audits are included among the audits, in order to streamline and optimize the admissibility processes. This is considered necessary to optimize each country's resources and streamline processes. <i>Category : SUBSTANTIVE</i>
149	85	reach an agreement with the NPPO of the exporting country <del>to conduct regarding</del> <u>how the audit will be conducted</u> , including arrangements for aspects such as the financial cost of the audit and which entities are authorized to conduct the audit;	P	<b>United States of America</b> better language flow <i>Category : EDITORIAL</i>
150	86	if nonconformities are identified, agree with the NPPO of the exporting country what corrective actions are required and within what time frame. <u>Qualifications of auditor : Professional knowledge in plant quarantine, have been audited or participated in relevant training, at least 2 auditors.</u>	P	<b>China</b> The qualification of auditors shall be specified. <i>Category : SUBSTANTIVE</i>
<b>4.3 Responsibilities of the auditor</b>				
151	88	The following are general responsibilities of an auditor that should apply, regardless of whether the auditor is an NPPO or an authorized entity. The auditor should:	C	<b>Viet Nam</b> It should add more the following contents: - Be trained, qualified to conduct the audits - Health meets - Comply with the laws of the exporting country <i>Category : SUBSTANTIVE</i>
152	88	The following are general responsibilities of an auditor that <u>all</u> should apply, regardless of whether the auditor is an NPPO or an authorized entity. The auditor should:	P	<b>United States of America</b> See US comment above <i>Category : TECHNICAL</i>
153	91	identify the <u>audit criteria</u> to be used;	C	<b>PPPO</b> This comment is regarding the terms 'audit criteria' and 'audit requirements', and applies to the following sentences: [91] [92] [104] [152] 1st sentence

				'Audit criteria' and 'audit requirements' need to be defined and consistent through the document. What is meant by criteria? Is it the purpose/scope/objectives of the audit? Is it the audit process? Is it the phytosanitary requirements? Is it the criteria by which they pass/fail the audit? <i>Category : TECHNICAL</i>
154	91	identify the audit criteria to be used; <u>and notify the auditee in advance.</u>	P	<b>Colombia</b> It includes the duty to notify the auditee each time an audit is performed. Notification of the audit is required in order to the NPPO of exporting country can coordinate logistics. <i>Category : SUBSTANTIVE</i>
155	93	prepare and finalize audit reports and provide these in a timely manner to the auditee, or to both the <del>auditor-auditee</del> and <u>the auditing</u> NPPO if the auditor is an authorized entity;	P	<b>Costa Rica</b> The section is about the responsibilities of the auditor, who should provide report to the auditee and to the auditing NPPO in case of authorized entities <i>Category : SUBSTANTIVE</i>
156	93	prepare and finalize audit reports and provide these in a timely manner to the auditee, or to both the <del>auditor-auditee</del> and NPPO if the auditor is an authorized entity;	P	<b>European Union</b> Correction of an error. <i>Category : TECHNICAL</i>
157	93	prepare and finalize audit reports and provide these in a timely manner to the auditee, or to both the <del>auditor-auditee</del> and NPPO if the auditor is an authorized entity;	P	<b>PPPO</b> Based on the lead in for this bulleted list, audit reports are prepared by the auditor for the auditee. <i>Category : TECHNICAL</i>
158	93	prepare and finalize audit reports and provide these in a timely manner to the auditee, or to both the auditor and <u>authorizing</u> NPPO if the auditor is an authorized entity;	P	<b>Australia</b> Justification – To make it clearer. <i>Category : EDITORIAL</i>
159	93	prepare and finalize audit reports and provide these in a timely manner to the auditee, or to both the <del>auditor-auditee</del> and NPPO if the auditor is an authorized entity;	P	<b>Australia</b> Justification – Consider this needs to be “auditee” for this dot point to have the intended meaning. <i>Category : EDITORIAL</i>
160	93	prepare and finalize audit reports and provide these in a timely manner to the auditee, or to both the <del>auditor-auditee</del> and <u>the auditing</u> NPPO if the auditor is an authorized entity;	P	<b>COSAVE</b> The section is about the responsibilities of the auditor, who should provide report to the auditee and to the auditing NPPO in case of authorized entities <i>Category : TECHNICAL</i>
161	93	prepare and finalize audit reports and provide these in a timely manner to the auditee, or to both the <del>auditor-auditee</del> and NPPO if the auditor is an authorized entity;	P	<b>EPPO</b> Correction of an error. <i>Category : TECHNICAL</i>
162	93	prepare and finalize audit reports and provide these in a timely manner to the auditee, <del>or to both.</del> <u>If the auditor and NPPO if the auditor is an a third party authorized entity; it should provide the report to the NPPO and the auditee.</u>	P	<b>United States of America</b> This doesn't capture all cases. Proposed change is to clarify three parties involved: Auditee, NPPO, auditor. <i>Category : TECHNICAL</i>



163	93	prepare and finalize audit reports and provide these in a timely manner to the auditee, or to both the <del>auditor-auditee</del> and NPPO if the auditor is an authorized entity;	P	<b>China</b> The report should submit to the auditee and the NPPO. <i>Category : EDITORIAL</i>
164	93	prepare and finalize audit reports and provide these in a timely manner to the auditee, or to both the <del>auditor-auditee</del> and <u>the auditing</u> NPPO if the auditor is an authorized entity;	P	<b>Uruguay</b> The section is about the responsibilities of the auditor, who should provide report to the auditee and to the auditing NPPO in case of authorized entities <i>Category : TECHNICAL</i>
165	94	provide sufficient human <del>resources,</del> <u>resources</u> with the required training and competence to conduct the audits;	P	<b>European Union</b> Deletion of a comma. <i>Category : EDITORIAL</i>
166	94	provide sufficient human <del>resources,</del> <u>resources</u> with the required training and competence to conduct the audits;	P	<b>EPPO</b> Deletion of a comma. <i>Category : EDITORIAL</i>
167	94	provide sufficient human resources, with the required training and competence to conduct the audits;	C	<b>Singapore</b> Proposed to delete provide sufficient human resources, with the required training and competence to conduct the audits. <i>Category : SUBSTANTIVE</i>
168	95	<del>Identify and manage</del> <del>be free of</del> any conflict of interest, maintaining impartiality and independence from the entities being audited;	P	<b>PPPO</b> Justification – to be consistent with ISPM 45 and Parts 5 and 7, this should be changed to “manage any conflict of interest” noting that for the specific audit, impartiality and independence should be maintained. <i>Category : SUBSTANTIVE</i>
169	95	<del>Identify and manage</del> <del>be free of</del> any conflict of interest, maintaining impartiality and independence from the entities being audited;	P	<b>Australia</b> Justification – to be consistent with ISPM 45 and Parts 5 and 7, this should be changed to “manage any conflict of interest” noting that for the specific audit, impartiality and independence should be maintained. <i>Category : SUBSTANTIVE</i>
170	96	provide an opportunity for the auditee to respond to the findings of the report (e.g. to support the findings or disagree with them) before <del>it-the report</del> is <del>finalized</del> <del>and-published</del> <u>finalized</u> ;	P	<b>Korea, Republic of</b> "Published" implies that countries could be able to choose whether or not to publish reports. <i>Category : SUBSTANTIVE</i>
171	96	provide an opportunity for the auditee to respond to the <u>audit</u> findings <del>of-the-report</del> (e.g. to support the findings or disagree with them) before <del>it-the report</del> is <del>finalized</del> <del>and-published</del> <u>finalized</u> ;	P	<b>PPPO</b> Remove the word ‘published’ as it implies the report will be available to other parties. The word ‘published’ implies public access, and countries should be able to choose whether or not to publish reports for confidentiality. <i>Category : TECHNICAL</i>
<b>4.3.1 Specific responsibilities of entities authorized to conduct an audit</b>				
172	99	Authorized entities conducting an audit on behalf of an NPPO should meet the following requirements in addition to those set out in <u>the chapeau of</u> section 4.3 and <u>in</u> ISPM 45 ( <i>Requirements for national plant protection organizations if authorizing entities to perform phytosanitary actions</i> ):	P	<b>European Union</b> Precision given. <i>Category : EDITORIAL</i>

173	99	Authorized entities conducting an audit on behalf of an NPPO <del>should meet the following requirements</del> in addition to <del>those responsibilities</del> set out in section 4.3 and ISPM 45 ( <i>Requirements for national plant protection organizations if authorizing entities to perform phytosanitary actions</i> ) <del>should</del> :	P	<b>COSAVE</b> Reworded because the section is on specific responsibilities and not requirements. <i>Category : TECHNICAL</i>
174	99	Authorized entities conducting an audit on behalf of an NPPO should meet the following requirements in addition to those set out in <del>the chapeau of</del> section 4.3 and <del>in</del> ISPM 45 ( <i>Requirements for national plant protection organizations if authorizing entities to perform phytosanitary actions</i> ):	P	<b>EPPO</b> Precision given <i>Category : EDITORIAL</i>
175	99	Authorized entities conducting an audit on behalf of an NPPO <del>should meet the following requirements</del> in addition to <del>those the responsibilities</del> set out in section 4.3 and ISPM 45 ( <i>Requirements for national plant protection organizations if authorizing entities to perform phytosanitary actions</i> ) <del>should</del> :	P	<b>Uruguay</b> Reworded because the section is on specific responsibilities and not requirements. <i>Category : TECHNICAL</i>
176	100	conduct audits as agreed with the <del>authorizing</del> NPPO;	P	<b>Australia</b> To ensure consistency with second dot point and to assist with clarity of the authorizing NPPO. <i>Category : EDITORIAL</i>
177	101	immediately notify the authorizing NPPO of any <del>critical</del> nonconformities as defined in section 12.	P	<b>European Union</b> Because the indent begins with "immediately". i.e. non-critical non-conformities do not need to be notified immediately. <i>Category : SUBSTANTIVE</i>
178	101	immediately notify the authorizing NPPO of any <del>critical</del> nonconformities as defined in section 12.	P	<b>PPPO</b> The NPPO only needs to be "immediately" notified of critical non-conformities as it immediately compromises the integrity of the auditing NPPO's phytosanitary system. In NZ we have authorised entities who undertake audits on our behalf, so we need to know as soon as possible (i.e. within 90 mins) if a critical non-conformity has been identified and corrective action(s) must be undertaken immediately. Other non-critical non-conformities follow the normal process and requires corrective/preventative to be taken within a specified time frame. <i>Category : TECHNICAL</i>
179	101	immediately notify the authorizing NPPO of <del>any critical</del> nonconformities as defined in section 12.	P	<b>Australia</b> Justification – Not all nonconformities require immediate notification of the authorizing NPPO, and this proposed addition makes the requirement clearer. <i>Category : SUBSTANTIVE</i>
180	101	immediately notify the authorizing NPPO of any <del>critical</del> nonconformities as defined in section 12.	P	<b>EPPO</b> Because the indent begins with "immediately". i.e. non-critical non-conformities do not need to be notified immediately <i>Category : SUBSTANTIVE</i>
<b>4.4 Responsibilities of the auditee</b>				
181	103	The auditee <del>may be an NPPO auditing itself, the NPPO of an exporting country audited by the NPPO of an importing country, an entity authorized by an NPPO to</del>	P	<b>Costa Rica</b> Delete, who can audit is being defined here refers to the responsibilities of the auditee



		<del>perform phytosanitary actions, or any other participant in the phytosanitary system that is being audited. The auditee</del> should be required to:		Category : <i>SUBSTANTIVE</i>
182	103	The auditee may <del>be be</del> :- an NPPO auditing itself, <del>;-</del> the NPPO of an exporting country audited by the NPPO of an importing country, <del>;-</del> an entity authorized by an NPPO to perform phytosanitary actions, <del>;-</del> or any other participant in the phytosanitary system that is being audited. The auditee <del>should be required to</del> should:	P	<b>European Union</b> 1) Separation in indents: for ease of reading. 2) More appropriate wording. Category : <i>EDITORIAL</i>
183	103	The auditee <del>may be an NPPO auditing itself, the NPPO of an exporting country audited by the NPPO of an importing country, an entity authorized by an NPPO to perform phytosanitary actions, or any other participant in the phytosanitary system that is being audited. The auditee</del> should be required to:	P	<b>COSAVE</b> Moved to 4.1 "Roles", which already describes who is the auditor. Category : <i>TECHNICAL</i>
184	103	The auditee may <del>be be</del> :- an NPPO auditing itself, <del>;-</del> the NPPO of an exporting country audited by the NPPO of an importing country, <del>;-</del> an entity authorized by an NPPO to perform phytosanitary actions, <del>;-</del> or any other participant in the phytosanitary system that is being audited. The auditee <del>should be required to</del> should:	P	<b>EPPO</b> 1) Separation in indents: For ease of reading. 2) More appropriate wording. Category : <i>EDITORIAL</i>
185	103	The auditee may be an <del>NPPO auditing itself</del> NPPO, the NPPO of an exporting country audited by the NPPO of an importing country, an entity authorized by an NPPO to perform phytosanitary actions, or any other participant in the phytosanitary system that is being audited. The auditee should be required to:	P	<b>China</b> More precise. Category : <i>SUBSTANTIVE</i>
186	103	The auditee <del>may be an NPPO auditing itself, the NPPO of an exporting country audited by the NPPO of an importing country, an entity authorized by an NPPO to perform phytosanitary actions, or any other participant in the phytosanitary system that is being audited. The auditee</del> should be required to:	P	<b>Uruguay</b> Moved to 4.1 "Roles", which already describes who is the auditor. Category : <i>TECHNICAL</i>
187	104	cooperate with the auditor and <del>conform with</del> <u>follow the agreed</u> audit requirements <u>process</u> ;	P	<b>PPPO</b> Conform with audit requirements is confusing terminology as conform is normally used in relation to audit findings, requirements normally refers to the requirements of the auditing NPPO. We propose this wording or similar would cover the intent of this sentence Category : <i>TECHNICAL</i>
188	105	provide access to information, facilities, records and personnel <del>as required</del> <u>necessary</u> for the audit being conducted;	P	<b>COSAVE</b> To keep the access limited to the audit scope. Category : <i>TECHNICAL</i>
189	105	provide access to information, facilities, records and personnel as <del>required</del> <u>necessary</u> for the audit being conducted;	P	<b>Uruguay</b> To keep the access limited to the audit scope. Category : <i>TECHNICAL</i>
190	106	facilitate, within the <u>auditee's</u> country <del>of the auditee</del> and as appropriate, the logistics associated with visits by the auditor to the auditee;	P	<b>European Union</b> Easier to read. Category : <i>EDITORIAL</i>

191	106	facilitate, within <del>the-its</del> country <del>of the auditee</del> and as appropriate, the logistics associated with visits by the <del>auditor to the auditee</del> auditor;	P	<b>COSAVE</b> For simplification Category : TECHNICAL
192	106	facilitate, within the <del>auditee's</del> country <del>of the auditee</del> and as appropriate, the logistics associated with visits by the auditor to the auditee;	P	<b>EPPO</b> Easier to read Category : EDITORIAL
193	106	facilitate, within <del>the-its</del> country <del>of the auditee</del> and as appropriate, the logistics associated with visits by the <del>auditor to the auditee</del> auditor;	P	<b>Uruguay</b> For simplification Category : TECHNICAL
194	107	<del>draw up - develop</del> and deliver an action plan according to the audit findings;	P	<b>PPPO</b> 'draw up' is not clear, more straight forward to say 'develope' Category : EDITORIAL
195	108	if nonconformities are identified, <del>identify develop</del> and implement corrective actions to address these nonconformities within the agreed time frame.	P	<b>European Union</b> Double wording difficult to understand. Category : TECHNICAL
196	108	if nonconformities are identified, identify and implement corrective actions to address these nonconformities within the agreed time frame.	C	<b>Barbados</b> A check list will assist in this regard and provide a simple and transparent way to conduct the audit. Category : TECHNICAL
197	108	<del>if nonconformities are identified, identify and implement</del> <u>Implement</u> corrective actions to address these nonconformities within the agreed time frame.	P	<b>Australia</b> Justification – Proposed deletion to remove duplication with the idea in the point above (action plan development to address audit findings – i.e. nonconformities) and make the focus of this dot point the implementation of those corrective actions to the findings. Category : EDITORIAL
198	108	if nonconformities are identified, <del>identify and timely</del> implement <u>agreed</u> corrective actions to address these <del>nonconformities within the agreed time frame</del> <u>nonconformities</u> .	P	<b>COSAVE</b> Corrective actions have been agreed between both NPPO... so the auditee just has to implement they Category : TECHNICAL
199	108	if nonconformities are identified, <del>identify develop</del> and implement corrective actions to address these nonconformities within the agreed time frame.	P	<b>EPPO</b> Double wording difficult to understand Category : TECHNICAL
200	108	if nonconformities are identified, <del>identify and timely</del> implement <u>agreed</u> corrective actions to address these <del>nonconformities within the agreed time frame</del> <u>nonconformities</u> .	P	<b>Uruguay</b> Corrective actions have been agreed between both NPPOs, so the auditee just has to implement them Category : TECHNICAL
5. Selection of auditors				
201	109	5. Selection of auditors	C	<b>Viet Nam</b> To add more sentence as follow "Auditor is working under NPPO or an authorized entity of NPPO Category : SUBSTANTIVE
202	109	5. Selection of auditors	C	<b>COSAVE</b> This section does not provide any guidance. Consider if it is necessary or not. Category : TECHNICAL

203	109	<b>5. Selection of auditors</b>	C	<b>Uruguay</b> This section does not provide any guidance. Consider if it is necessary or not. <i>Category : TECHNICAL</i>
204	110	Auditors should be selected based on a combination of knowledge, training and experience <del>relevant to the scope</del> of the <del>audit</del> <u>phytosanitary system or procedure they are auditing, including and of</u> the audit methodology and the gathering of objective evidence.	P	<b>European Union</b> More precise wording. <i>Category : EDITORIAL</i>
205	110	Auditors should be selected based on a combination of knowledge, training and experience <del>relevant to the scope</del> of the <del>audit</del> <u>phytosanitary system or procedure they are auditing, including and of</u> the audit methodology and the gathering of objective evidence.	P	<b>EPPO</b> More precise wording. <i>Category : EDITORIAL</i>
206	110	<del>Auditors should be selected based on a combination of knowledge, training and experience relevant to the scope of the audit, including the audit methodology and the gathering of objective evidence.</del> Auditors should be selected based on a combination of knowledge, training and experience relevant to the scope of the audit, including the audit methodology, plant quarantine and the gathering of objective evidence.	P	<b>China</b> Auditors should have plant quarantine related experience or knowledge. <i>Category : SUBSTANTIVE</i>
<b>6. Frequency of audits</b>				
207	114	When setting up an audit programme, the auditing NPPO should determine the frequency of audits <del>of the phytosanitary system or procedure being audited</del> and review this frequency as appropriate. The audit frequency may be influenced by:	P	<b>COSAVE</b> To simplify, once we are referring to phytosanitary context. <i>Category : TECHNICAL</i>
208	114	When setting up an audit programme, the auditing NPPO should determine the frequency of audits <del>of the phytosanitary system or procedure being audited</del> and review this frequency as appropriate. The audit frequency may be influenced by:	P	<b>Uruguay</b> To simplify, once we are referring to phytosanitary context. <i>Category : TECHNICAL</i>
209	115	circumstances triggering an <del>audit to be initiated</del> <u>audit</u> , as identified in section 3;	P	<b>Canada</b> "Circumstances triggering an audit" is sufficient and means starting an audit. When "to be initiated" is included, it seems to be specific to initiation, which is a step (section 11.3.1) of undertaking an audit (section 11.3) <i>Category : SUBSTANTIVE</i>
210	115	circumstances <del>triggering that may initiate</del> an <del>audit to be initiated</del> <u>audit</u> , as identified in section 3;	P	<b>COSAVE</b> Consistency with paragraph 61 <i>Category : TECHNICAL</i>
211	115	circumstances <del>triggering that may initiate</del> an <del>audit to be initiated</del> <u>audit</u> , as identified in section 3;	P	<b>Uruguay</b> Consistency with paragraph 61 <i>Category : TECHNICAL</i>
212	116	seasonality in relation to phytosanitary activities, <del>if appropriate</del> ;	P	<b>European Union</b> "if appropriate" can be deleted because this list is introduced by "may" (please see paragraph 114). <i>Category : EDITORIAL</i>

213	116	seasonality in relation to phytosanitary activities, if appropriate;	C	<b>PPPO</b> NZ agrees with Singapore's comment on adding 'or frequency of operation' <i>Category : TECHNICAL</i>
214	116	seasonality in relation to phytosanitary activities, <del>if appropriate</del> ;	P	<b>EPPO</b> "if appropriate" can be deleted because this list is introduced by "may" (please see paragraph 114). <i>Category : EDITORIAL</i>
215	116	seasonality <u>or frequency of operations</u> in relation to phytosanitary activities, if appropriate;	P	<b>Singapore</b> To add in " or frequency of operations" for countries without seasonality and have to rely on volume instead. <i>Category : SUBSTANTIVE</i>
216	118	the history of conformity and <del>compliance</del> <u>compliance by the auditee</u> ;	P	<b>Australia</b> Provides greater clarity around the circumstances that may influence the frequency of the audit <i>Category : EDITORIAL</i>
<b>7. Conflicts of interest</b>				
217	121	The auditing NPPO should develop guidance on impartiality and possible conflicts of interest related to audits. In order to maintain the integrity of the audit system, the auditor should be impartial. <del>For each audit, the auditor should identify the potential, perceived or actual conflicts of interest relating to the audit.</del> Both the auditor and the auditee should declare that there are no conflicts of interest relating to the audit.	P	<b>Costa Rica</b> For consistency with section 4.3 <i>Category : SUBSTANTIVE</i>
218	121	The auditing NPPO should develop guidance on impartiality and possible conflicts of interest related to audits. In order to maintain the integrity of the <del>audit system</del> <u>audit</u> , the auditor should be impartial. For each audit, the auditor should identify the potential, perceived or actual conflicts of interest relating to the audit. Both the auditor and the auditee should declare that there are no conflicts of interest relating to the audit.	P	<b>European Union</b> Simplification in consistency with paragraph 123. <i>Category : EDITORIAL</i>
219	121	<del>The</del> <u>Where audit is conducted in-country or by an authorized entity, the</u> auditing NPPO should develop guidance on impartiality and possible conflicts of interest related to audits. In order to maintain the integrity of the audit system, the auditor should be impartial. For each audit, the auditor should identify the potential, perceived or actual conflicts of interest relating to the audit. Both the auditor and the auditee should declare <del>that if</del> there are <del>no</del> <u>any</u> conflicts of interest relating to the audit. <u>Any declared conflicts of interest should be resolved or mitigated prior to the audit.</u>	P	<b>PPPO</b> Added wording specifies managing conflicts of interests is more applicable for in-country or by an authorised entity.  Reworded so that it is not necessary to declare if there are no conflicts of interest.  this is also an implementation issue, there is a need for the development of guidance on managing conflicts of interests for audits conducted in country or by third party <i>Category : TECHNICAL</i>
220	121	The auditing NPPO should develop guidance on impartiality and possible conflicts of interest related to audits. In order to maintain the integrity of the audit system, the auditor should be impartial. For each audit, the auditor should identify the	P	<b>Australia</b> Proposed rewording of the sentence to clarify which party is declaring conflicts of interest and which party is agreeing. It could be argued that the Auditee has a conflict of interest related to the audit as they wish for a favorable outcome/to pass the audit.

		potential, perceived or actual conflicts of interest relating to the audit. Both the auditor and <del>the</del> auditee should declare <u>and agree</u> that there are no conflicts of interest relating to the audit.		<i>Category : EDITORIAL</i>
221	121	The auditing NPPO should develop guidance on impartiality and possible conflicts of interest related to audits. In order to maintain the integrity of the <del>audit</del> <u>system</u> audit, the auditor should be impartial. For each audit, the auditor should identify the potential, perceived or actual conflicts of interest relating to the audit. Both the auditor and the auditee should declare that there are no conflicts of interest relating to the audit.	P	<b>EPPO</b> Simplification in consistency with paragraph 123. <i>Category : EDITORIAL</i>
222	121	<del>The</del> <u>Where audit is conducted in-country or by an authorised entity, the</u> auditing NPPO should develop guidance on impartiality and possible conflicts of interest related to audits. In order to maintain the integrity of the audit system, the auditor should be impartial. For each audit, the auditor should identify the potential, perceived or actual conflicts of interest relating to the audit. Both the auditor and the auditee should declare that there are no conflicts of interest relating to the audit.	P	<b>Singapore</b> Propose to add in " where audit is conducted in-country or by an authorised entity" to reflect that managing conflicts of interest is more applicable for in-country or by an authorised entity. <i>Category : SUBSTANTIVE</i>
223	121	The auditing NPPO should develop guidance on impartiality and possible conflicts of interest related to audits. In order to maintain the integrity of the audit system, the auditor should be impartial. For each audit, the auditor should identify the potential, perceived or actual conflicts of interest relating to the audit. Both the auditor and the auditee should declare that there are no conflicts of interest relating to the audit. <u>(The auditor should declare that no conflicts of interest relating to the audit.)</u>	P	<b>China</b> The auditee may have conflicts of interest relating to the audit and only the auditor need to declare no conflicts. <i>Category : SUBSTANTIVE</i>
<b>8. Confidentiality</b>				
224	123	The parties should <del>consider agree</del> and <del>manage ensure an appropriate level of</del> confidentiality, including that of private and commercially sensitive information, in order to maintain the integrity of the audit. The auditing NPPO should develop guidance on this matter as appropriate.	P	<b>European Union</b> More precise wording. <i>Category : EDITORIAL</i>
225	123	The parties <del>should consider must agree</del> and manage confidentiality, including that of private and commercially sensitive information, in order to maintain the integrity of the audit. The auditing NPPO should develop guidance on this matter as appropriate.	P	<b>Colombia</b> The word "consider" is replaced by "agree" and "should" by "must" to indicate that confidentiality criteria must be agreed upon. It is considered necessary in order to maintain the confidentiality of each NPPO. <i>Category : SUBSTANTIVE</i>
226	123	The parties should <del>consider agree</del> and <del>manage ensure an appropriate level of</del> confidentiality, including that of private and commercially sensitive information, in order to maintain the integrity of the audit. The auditing NPPO should develop guidance on this matter as appropriate.	P	<b>EPPO</b> More precise wording. <i>Category : EDITORIAL</i>

227	124	Before the commencement of the audit, parties should be made aware of the intended and possible disclosure of information gathered during the audit, including the report–, <u>under previously agreed terms.</u>	P	<b>Colombia</b> A sentence is included to reinforce the duty to agree on confidentiality criteria between both parties. It is considered necessary in order to maintain the confidentiality of each NPPO. <i>Category : SUBSTANTIVE</i>
228	124	Before the commencement of the audit, parties should <del>be made aware of</del> discuss the intended and possible disclosure of information gathered during the audit, including the report.	P	<b>United States of America</b> Clarity of intention <i>Category : TECHNICAL</i>
9. Financial arrangements				
229	126	Financial arrangements should be discussed and agreed upon by the <del>parties</del> parties before commencement of the audit.	P	<b>European Union</b> Typo: a blank deleted. <i>Category : EDITORIAL</i>
230	126	Financial arrangements should be discussed and agreed upon by the parties before commencement of the <del>audit</del> audit (see also sections 4.2 and [new] 4.3).	P	<b>European Union</b> For better reading of the standard (please see paragraphs 80 and 85, and the comment made on paragraph 83 suggesting the creation of a new subsection). <i>Category : SUBSTANTIVE</i>
231	126	<del>Financial</del> Any financial arrangements should be discussed and agreed upon by the parties before commencement of the audit, <u>as appropriate.</u>	P	<b>PPPO</b> Addition to sentence to clarify there will not be funding or reimbursement for every audit. <i>Category : EDITORIAL</i>
232	126	Financial arrangements should be discussed and agreed upon by the <del>parties</del> parties before commencement of the audit.	P	<b>Australia</b> Space removed <i>Category : EDITORIAL</i>
233	126	Financial arrangements should be discussed and agreed upon by the <del>parties</del> parties before commencement of the <del>audit</del> audit (see also sections 4.2 and new 4.3).	P	<b>EPPO</b> For better reading of the standard (please see paragraphs 80 and 85, and the comment made on paragraph 83 suggesting the creation of a new subsection).  Blank deleted <i>Category : EDITORIAL</i>
10. Settlement of Disputes				
234	127	<b>10. Settlement of <del>Disputes</del> disputes</b>	P	<b>Australia</b> Consistency with other document subheadings. <i>Category : EDITORIAL</i>
235	128	The process for settlement of disputes <del>may</del> should be established in advance of audits, as part of the audit framework.	P	<b>European Union</b> In consistency with paragraph 130. <i>Category : SUBSTANTIVE</i>
236	128	The process for settlement of disputes <del>may</del> should be established in advance of audits, as part of the audit framework.	P	<b>PPPO</b> Justification – the process through which disputes are to be settled should be agreed prior to the audit and so prior to any dispute arising. Agreement to a process after a dispute arises can be problematic. Additionally, the third paragraph of this section indicates there is already an agreed process that should be referred to and so to be consistent within the section, there requirement for a process to be developed prior to the audit



				(perhaps as part of the audit framework), should be a requirement. <i>Category : SUBSTANTIVE</i>
237	128	The process for settlement of disputes <del>may-should</del> be established in advance of audits, as part of the audit framework.	P	<b>Korea, Republic of</b> should is more proper <i>Category : SUBSTANTIVE</i>
238	128	The process for settlement of disputes <del>may-should</del> be established in advance of audits, as part of the audit framework.	P	<b>Australia</b> Justification – the process through which disputes are to be settled should be agreed prior to the audit and so prior to any dispute arising. Agreement to a process after a dispute arises can be problematic. Additionally, the third paragraph of this section indicates there is already an agreed process that should be referred to and so to be consistent within the section, the requirement for a process to be developed prior to the audit (perhaps as part of the audit framework), should be a requirement. <i>Category : SUBSTANTIVE</i>
239	128	The process for settlement of disputes <del>may-should</del> be established in advance of audits, as part of the audit framework.	P	<b>EPPO</b> In consistency with paragraph 130. <i>Category : SUBSTANTIVE</i>
240	128	The process for settlement of disputes <del>may-should</del> be established <del>and agreed</del> in advance of audits, as part of the audit framework.	P	<b>Singapore</b> To change from a may to a should and for consistency with para 3 that followed under Section 10. <i>Category : SUBSTANTIVE</i>
241	129	If parties do not agree that the intended methodology was followed, or with findings or conclusions of the audit, they should consult among <del>themselvesduring</del> <u>themselves during</u> the audit.	P	<b>Canada</b> Editorial <i>Category : EDITORIAL</i>
242	129	If parties do not agree that the intended methodology was followed, or with findings or conclusions of the audit, they should consult among <del>themselvesduring</del> <u>themselves during</u> the audit.	P	<b>European Union</b> Typo: a blank added. <i>Category : EDITORIAL</i>
243	129	If parties do not agree that the intended methodology was followed, or with findings or conclusions of the audit, they should consult among <del>themselvesduring</del> <u>themselves during</u> the audit.	P	<b>PPPO</b> <i>Category : EDITORIAL</i>
244	129	If parties do not agree that the intended methodology was followed, or with findings or conclusions of the audit, they should consult among <del>themselvesduring</del> <u>themselves during</u> the <del>audit</del> <u>audit to find ways of settling the disputes.</u>	P	<b>IPPC Regional Workshop Africa</b> <i>Category : SUBSTANTIVE</i>
245	129	If parties do not agree that the intended methodology was followed, or with findings or conclusions of the audit, they should consult among <del>themselvesduring</del> <u>themselves during</u> the audit.	P	<b>EPPO</b> blank added <i>Category : EDITORIAL</i>
246	129	If parties do not agree that the intended methodology was followed, or with findings or conclusions of the audit, they should consult among <del>themselvesduring</del> <u>themselves during</u> the audit.	P	<b>China</b> Typo. <i>Category : EDITORIAL</i>

247	130	If the dispute is still not resolved after this consultation, disputing parties should refer to the agreed dispute settlement process, <u>or agree on actions to take to reach an agreement. If disputes relate to the outcomes of the audit and are not resolved, document these in the audit report (see section 11.3.3).</u>	P	<b>PPPO</b> Added wording is self-contradictory. This is also align with our comment for para 128, where it is important to have an agreed dispute settlement process <i>Category : TECHNICAL</i>
248	130	If the dispute is still not resolved after this consultation, disputing parties should refer to the agreed dispute settlement <del>process</del> <u>process or agree on actions to take to reach an agreement. If disputes related to the outcomes of the audit and not resolved, document these in the audit report (see Section 11.3.3)</u>	P	<b>Singapore</b> Proposed addition to this paragraph to cover the part whereby dispute settlement must be agreed and to consider the dispute settlement process. <i>Category : SUBSTANTIVE</i>
<b>11.1 Planning an audit</b>				
249	135	defining and agreeing the purpose, scope (entire system or particular elements of the system) and objectives <u>and process</u> of the audit;	P	<b>Korea, Republic of</b> Improve clarity <i>Category : SUBSTANTIVE</i>
250	135	<del>defining definition</del> and <del>agreeing agreement of</del> the purpose, scope (entire system or particular elements of the system) and objectives of the audit;	P	<b>Australia</b> Removal of actions and replaced with subject, verbs replaced by nouns to improve flow of the points. <i>Category : EDITORIAL</i>
251	135	defining and agreeing the purpose, scope (entire system or particular elements of the system) <u>process</u> and objectives of the audit;	P	<b>China</b> Planning should include process. <i>Category : SUBSTANTIVE</i>
252	136	identifying the audit criteria <del>for assessment of conformity to be used</del> ;	P	<b>European Union</b> For consistency with paragraph 91. <i>Category : EDITORIAL</i>
253	136	<del>identifying identification of</del> the audit criteria for assessment of conformity;	P	<b>Australia</b> Removal of actions and replaced with subject, verbs replaced by nouns to improve flow of the points. <i>Category : EDITORIAL</i>
254	136	identifying the audit criteria <del>for assessment of conformity to be used</del> ;	P	<b>EPPO</b> For consistency with paragraph 91. <i>Category : EDITORIAL</i>
255	137	<del>identifying identification of</del> the auditor and the auditee;	P	<b>Australia</b> Removal of actions and replaced with subject, verbs replaced by nouns to improve flow of the points. <i>Category : EDITORIAL</i>
256	138	<del>considering consideration of</del> existing equivalent audit systems, or other systems developed by NPPOs or industry, where appropriate.	P	<b>Australia</b> Removal of actions and replaced with subject, verbs replaced by nouns to improve flow of the points. <i>Category : EDITORIAL</i>
<b>11.1.1 Scheduling of audits</b>				
257	140	Audits should be scheduled by the auditing NPPO or the authorized entity conducting the audit in advance (i.e. the date and time of the performing and evaluation stage of the audit (section 11.3.2)). Non-periodic audits may be scheduled by an NPPO or an authorized entity as a result of certain circumstances	P	<b>Costa Rica</b> Unscheduled audits may occur only for critical nonconformities <i>Category : SUBSTANTIVE</i>



		(see section 3). In some situations (e.g. <u>critical</u> nonconformities), an audit may be unscheduled.		
258	140	Audits should be scheduled by the auditing NPPO or the authorized entity conducting the audit <del>in</del> <u>in</u> advance (i.e. the date and time of the performing and evaluation stage of the audit (section 11.3.2)). Non-periodic audits may be scheduled by an NPPO or an authorized entity as a result of certain circumstances (see section 3). In some situations (e.g. nonconformities), an audit may be unscheduled.	P	<b>European Union</b> Typo: a blank deleted. Category : <i>EDITORIAL</i>
259	140	Audits should be scheduled by the auditing NPPO or the authorized entity conducting the audit in advance (i.e. the date and time of the performing and evaluation stage of the audit ( <del>section</del> <u>see section</u> 11.3.2)). Non-periodic audits may be scheduled by an NPPO or an authorized entity as a result of certain circumstances (see section 3). In some situations (e.g. nonconformities), <del>an audit</del> <u>audits</u> may be unscheduled.	P	<b>European Union</b> Two changes proposed for consistency within the paragraph. Category : <i>EDITORIAL</i>
260	140	Audits should be scheduled by the auditing NPPO or the authorized entity conducting the audit in advance (i.e. the date and time of the performing and evaluation stage of the audit (section 11.3.2)). Non-periodic audits may be scheduled by an NPPO or an authorized entity as a result of certain circumstances (see section 3). In some situations (e.g. <u>history of</u> nonconformities), an audit may be <del>unscheduled</del> <u>unannounced by a NPPO in its own territory</u> .	P	<b>PPPO</b> improve clarity. changing 'unscheduled' to 'unannounced' as this is the correct term.  Justification – a history of nonconformities provides a clear reason as to why an audit would be conducted unannounced or without being scheduled. An example of 'nonconformities' alone may be misinterpreted or misunderstood. Category : <i>TECHNICAL</i>
261	140	Audits should be scheduled by the auditing NPPO or the authorized entity conducting the audit in advance (i.e. the date and time of the performing and evaluation stage of the audit (section 11.3.2)). Non-periodic audits may be scheduled by an NPPO or an authorized entity as a result of certain circumstances (see section 3). In some situations (e.g. nonconformities), an audit may be <del>unscheduled</del> <u>unannounced by a NPPO in its own territory</u> .	P	<b>Korea, Republic of</b> Improve clarity Category : <i>SUBSTANTIVE</i>
262	140	Audits should be scheduled by the auditing NPPO or the authorized entity conducting the audit in advance (i.e. the date and time of the performing and evaluation stage of the audit (section 11.3.2)).- <u>Unscheduled audits must be communicated by an NPPO or an authorized entity as a result of certain circumstances (see section 3)002E.</u> <del>Non-periodic audits may be scheduled by an NPPO or an authorized entity as a result of certain circumstances (see section 3). In some situations (e.g. nonconformities), an audit may be unscheduled.</del>	P	<b>Colombia</b> The sentence "In some situations (e.g. nonconformities), an audit may be unscheduled." is deleted because the auditee must be notified each time an audit will be performed. Notification of the audit is required in order to the NPPO of exporting country can coordinate logistics. Category : <i>SUBSTANTIVE</i>
263	140	Audits should be scheduled by the auditing NPPO or the authorized entity conducting the audit in advance (i.e. the date and time of the performing and evaluation stage of the audit (section 11.3.2)). Non-periodic audits may be scheduled by an NPPO or an authorized entity as a result of certain circumstances	P	<b>Australia</b> Justification – the term "unscheduled" could be misunderstood as meaning "cancelled". It is considered the intent is to mean that the audits can be done in a fashion that does not follow a calendar

		(see section 3). In some situations (e.g. nonconformities), an audit may be <del>unscheduled</del> <u>unannounced</u> .		schedule and is more “ad hoc” and so the term “unannounced” is proposed to clarify the meaning. <i>Category : EDITORIAL</i>
264	140	Audits should be scheduled by the auditing NPPO or the authorized entity conducting the audit in advance (i.e. the date and time of the performing and evaluation stage of the audit (section 11.3.2)). Non-periodic audits may be scheduled by an NPPO or an authorized entity as a result of certain circumstances (see section 3). In some situations (e.g. <u>history of</u> nonconformities), an audit may be unscheduled.	P	<b>Australia</b> Justification – a history of nonconformities provides a clear reason as to why an audit would be conducted unannounced or without being scheduled. An example of ‘nonconformities’ alone may be misinterpreted or misunderstood. <i>Category : TECHNICAL</i>
265	140	Audits should be scheduled by the auditing NPPO or the authorized entity conducting the audit in advance (i.e. the date and time of the performing and evaluation stage of the audit (section 11.3.2)). Non-periodic audits may be scheduled by an NPPO or an authorized entity as a result of certain circumstances (see section 3). In some situations (e.g. <u>critical</u> nonconformities), an audit may be unscheduled. <u>However unscheduled audit should be announced by the auditor in advance.</u>	P	<b>COSAVE</b> Unscheduled audits may occur only for critical nonconformities. To clarify that an audit should be announced. <i>Category : TECHNICAL</i>
266	140	Audits should be scheduled by the auditing NPPO or the authorized entity conducting the audit in advance (i.e. the date and time of the performing and evaluation stage of the audit (section 11.3.2)). Non-periodic audits may be scheduled by an NPPO or an authorized entity as a result of certain circumstances (see section 3). In some situations (e.g. <u>critical</u> nonconformities), an audit may be unscheduled. <u>However unsheduled audits should be announced by the auditor in advance</u>	P	<b>Uruguay</b> Unscheduled audits may occur only for critical nonconformities. Text added to clarify that audits should be announced. <i>Category : TECHNICAL</i>
267	140	Audits should be scheduled by the auditing NPPO or the authorized entity conducting the audit <del>in</del> <u>in</u> advance (i.e. the date and time of the performing and evaluation stage of the audit ( <del>section</del> <u>(see section</u> 11.3.2)). Non-periodic audits may be scheduled by an NPPO or an authorized entity as a result of certain circumstances (see section 3). In some situations (e.g. nonconformities), <del>an audit</del> <u>audits</u> may be unscheduled.	P	<b>EPPO</b> Two changes proposed for consistency within the paragraph.  Blank deleted <i>Category : EDITORIAL</i>
<b>11.2 Preparing for an audit</b>				
268	141	<b>11.2 Preparing for an audit</b>	C	<b>United States of America</b> Suggest reframing the section to equally apply to both auditors and auditees. <i>Category : TECHNICAL</i>
269	143	gather and review relevant information, such as manuals, procedures, work plans, notifications of non-compliance, records, a pre-audit questionnaire, relevant standards, agreements, previous audit reports <del>and</del> <u>and, if available,</u> reports on corrective actions implemented to address nonconformities;	P	<b>European Union</b> More precise wording. <i>Category : EDITORIAL</i>

270	143	gather and review relevant information, such as manuals, procedures, work plans, notifications of non-compliance, records, a pre-audit questionnaire, relevant standards, agreements, previous audit reports <del>and</del> <u>and, if available,</u> reports on corrective actions implemented to address nonconformities;	P	<b>EPPO</b> More precise wording. <i>Category : EDITORIAL</i>
271	145	communicate with participants (which may include notifying auditees) and confirm their availability, finalize logistics arrangements and <u>if relevant</u> agree to the language in which the audit will be conducted;	P	<b>European Union</b> More precise wording. <i>Category : EDITORIAL</i>
272	145	communicate with participants (which may include notifying auditees) and confirm their availability, finalize logistics arrangements and <u>if relevant</u> agree to the language in which the audit will be conducted;	P	<b>EPPO</b> More precise wording. <i>Category : EDITORIAL</i>
273	147	confirm the roles and responsibilities of the participants during the audit, such as the principal contact persons for each party, the lead auditor, audit team members, <u>and, if relevant, the</u> technical <del>experts and observer</del> <u>experts</u> .	P	<b>European Union</b> 1) More precise wording (please see paragraph 111). 2) Observers do not have any role or responsibilities. <i>Category : TECHNICAL</i>
274	147	confirm the roles and responsibilities of the participants during the audit, such as the principal contact persons for each party, the lead auditor, audit team members, <del>technical experts</del> and <del>observers</del> <u>if relevant the technical expert</u> .	P	<b>EPPO</b> 1) More precise wording (please see paragraph 111). 2) Observers do not have any role or responsibilities. <i>Category : TECHNICAL</i>
<b>11.3 Undertaking an audit</b>				
275	149	There are three stages involved in undertaking an audit. The activities that take place during each stage may differ depending on the type of audit and <del>what is being audited</del> <u>its scope</u> . The three stages are set out below, along with examples of activities that may be included.	P	<b>European Union</b> More appropriate wording. <i>Category : EDITORIAL</i>
276	149	There are three stages involved in undertaking an audit. The activities that take place during each stage may differ depending on the type of audit and <del>what is being audited</del> <u>its scope</u> . The three stages are set out below, along with examples of activities that may be included.	P	<b>EPPO</b> More appropriate wording. <i>Category : EDITORIAL</i>
<b>11.3.1 Initiation</b>				
277	158	informing participants about <del>legal</del> requirements for confidentiality and data protection.	P	<b>PPPO</b> An auditing NPPO does not have 'legal' rights in another territory. <i>Category : TECHNICAL</i>
<b>11.3.2 Performing and evaluation</b>				
278	159	<b>11.3.2 Performing and evaluation</b>	C	<b>Viet Nam</b> It is necessary to add an Annex as a specific checklist to determine the content of the assessment and to recognize "pass" or "fail" in order to facilitate making recommendations for remedial and implementation actions after the audit. <i>Category : SUBSTANTIVE</i>
279	159	<b>11.3.2 Performing and eConductingvaluation</b>	P	<b>PPPO</b> Justification – The title does not clearly describe the stage and the

				points expanded under it. Additionally, a single word title is preferred, for clarity of the step. Conducting is proposed as a more simple and clear title or name for the step in the process. <i>Category : SUBSTANTIVE</i>
280	159	<b>11.3.22 Performing and eConducting an Auditvaluation</b>	P	<b>Korea, Republic of</b> conducting an audit is more proper <i>Category : SUBSTANTIVE</i>
281	159	<b>11.3.2 Performing and eConductvaluation</b>	P	<b>Australia</b> Justification – The title does not clearly describe the stage and the points expanded under it. Additionally, a single word title is preferred, for clarity of the step. Conduct is proposed as a more simple and clear title or name for the step in the process <i>Category : EDITORIAL</i>
282	164	verifying whether facilities, instruments, machinery and equipment comply with the relevant specifications and with the <del>phytosanitary</del> requirements set by the auditing NPPO;	P	<b>COSAVE</b> To avoid confusion with phytosanitary import requirements <i>Category : TECHNICAL</i>
283	164	verifying whether facilities, instruments, machinery and equipment comply with the relevant specifications and with the <del>phytosanitary</del> requirements set by the auditing NPPO;	P	<b>Uruguay</b> To avoid confusion with phytosanitary import requirements <i>Category : TECHNICAL</i>
284	166	investigating whether the system or procedure being audited is achieving the expected phytosanitary <del>outeomesobjectives</del> ;	P	<b>Costa Rica</b> <i>Category : EDITORIAL</i>
285	166	investigating whether the system or procedure being audited is achieving the expected phytosanitary <del>outeomesobjectives</del> ;	P	<b>COSAVE</b> Consistency with paragraph 42 <i>Category : TECHNICAL</i>
286	166	investigating whether the system or procedure being audited is achieving the expected phytosanitary <del>outeomesobjectives</del> ;	P	<b>Uruguay</b> Consistency with paragraph 42 <i>Category : TECHNICAL</i>
287	168	identifying and informing the auditee of any findings during the audit and <del>for entities authorized to audit</del> informing the <del>auditing-responsible</del> NPPO, within the time frame agreed, of any nonconformities.	P	<b>European Union</b> More precise wording. <i>Category : TECHNICAL</i>
288	168	identifying and informing the auditee of any findings during the audit and <del>for entities authorized to audit</del> informing the <del>auditing-responsible</del> NPPO, within the time frame agreed, of any nonconformities.	P	<b>EPPO</b> More precise wording. <i>Category : TECHNICAL</i>
<b>11.3.3 Closure and reporting</b>				
289	170	The activities of the auditor and auditee <del>may-must</del> include:	P	<b>China</b> Communication and negotiation between both parties is necessary before completing the audit report by auditor <i>Category : TECHNICAL</i>
290	175	The audit report should <del>be</del> always be produced and should include the purpose, scope, objectives and findings (conformities and nonconformities) of the audit. The report should also draw conclusions based on analysis of the findings. If nonconformities are identified, these conclusions should include the need for	P	<b>European Union</b> Duplication deleted. <i>Category : EDITORIAL</i>

		corrective actions and the assessment by the auditor of the action plan proposed by the auditee (including the proposed timelines for implementation of these corrective actions). In addition, the audit report may provide suggestions for improving the effectiveness of the phytosanitary system or procedure, highlight good practices, and provide useful feedback on phytosanitary regulations or requirements.		
291	175	The audit report should be always be produced and should include the purpose, scope, objectives and findings (conformities and nonconformities) of the audit. The report should also draw conclusions based on analysis of the findings. If nonconformities are identified, these conclusions should include the need for corrective actions and the assessment by the auditor of the action plan proposed by the auditee (including the proposed timelines for implementation of these corrective actions). In addition, the audit report may provide suggestions for improving the effectiveness of the <a href="#">audited</a> phytosanitary system or procedure, highlight good practices, and provide useful feedback on phytosanitary regulations or requirements.	P	<b>European Union</b> More precise wording. <i>Category : EDITORIAL</i>
292	175	The audit report should be always be produced and should include the purpose, scope, objectives and findings (conformities and nonconformities) of the audit. The report should also draw conclusions based on analysis of the findings. If nonconformities are identified, these conclusions should include the need for corrective actions and the assessment by the auditor of the action plan proposed by the auditee (including the proposed timelines for implementation of these corrective actions). In addition, the audit report may provide suggestions for improving the effectiveness of the phytosanitary system or procedure, highlight good practices, and provide useful feedback on phytosanitary regulations or requirements. <u>The final audit report should be provided to the NPPO upon request (e.g. audits undertaken by an authorized entity or other NPPO).</u>	P	<b>PPPO</b> The proposed wording makes it clear that the authorized entity is obliged to provide any audit reports to the NPPO upon request. <i>Category : TECHNICAL</i>
293	175	The audit report should be always be produced and should include the purpose, scope, objectives and findings (conformities and nonconformities) of the audit. The report should also draw conclusions based on analysis of the findings. If nonconformities are identified, these conclusions should include the need for corrective actions and the assessment by the auditor of the action plan proposed by the auditee (including the proposed timelines for implementation of these corrective actions). In addition, the audit report may provide suggestions for improving the effectiveness of the phytosanitary system or procedure, highlight good practices, and provide useful feedback on phytosanitary regulations or requirements.	C	<b>Australia</b> As previously noted the term "observations" has been removed from this version. If "observations" are generally understood as being part of "findings", no change is required. If this is not the general understanding, propose that "observations" be reinstated where it appeared in the original text, as they are an important mechanism to identify issues and potential future issues. <i>Category : TECHNICAL</i>

294	175	The audit report should be <del>always be</del> produced and should include the purpose, scope, objectives and findings (conformities and nonconformities) of the audit. The report should also draw conclusions based on analysis of the findings. If nonconformities are identified, these conclusions should include the need for corrective actions and the assessment by the auditor of the action plan proposed by the auditee (including the proposed timelines for implementation of these corrective actions). In addition, the audit report may provide suggestions for improving the effectiveness of the phytosanitary system or procedure, highlight good practices, and provide useful feedback on phytosanitary regulations or requirements.	P	<b>Australia</b> Justification – Remove the repeated word 'be' and 'always, as 'should' specifies the requirement. <i>Category : SUBSTANTIVE</i>
295	175	The audit report should <del>be</del> always be produced and should include the purpose, scope, objectives and findings (conformities and nonconformities) of the audit. The report should also draw conclusions based on analysis of the findings. If nonconformities are identified, these conclusions should include the need for corrective actions and the assessment by the auditor of the action plan proposed by the auditee (including the proposed timelines for implementation of these corrective actions). In addition, the audit report may provide suggestions for improving the effectiveness of the <del>audited</del> phytosanitary system or procedure, highlight good practices, and provide useful feedback on phytosanitary regulations or requirements.	P	<b>EPPO</b> More precise wording.  Duplication deleted <i>Category : EDITORIAL</i>
296	175	The audit report should be always be produced and should include the purpose, scope, objectives and findings (conformities and nonconformities) of the audit. The report should also draw conclusions based on analysis of the findings. If nonconformities are identified, these conclusions should include the need for corrective actions and the assessment by the auditor of the action plan proposed by the auditee (including the proposed timelines for implementation of these corrective actions). In addition, the audit report may provide suggestions for improving the effectiveness of the phytosanitary system or procedure, highlight good practices, and provide useful feedback on phytosanitary regulations or requirements. <u>The final audit report should be provided to the NPPO upon request (e.g audits undertaken by an authorised entity or other NPPO).</u>	P	<b>Singapore</b> Proposed to add in the last sentence to make it clear that the authorised entity is obliged to provide an audit report to the NPPO upon request. <i>Category : SUBSTANTIVE</i>
297	176	Before finalizing the audit report and providing it to the auditee, additional information (e.g. comments, implemented corrective actions) received from auditees <u>or the NPPO (if the audit is undertaken by an authorized entity)</u> should be considered. Details of any <u>unresolved</u> disputes <u>related to the audit and its findings</u> , should be clearly described in the report.	P	<b>PPPO</b> The proposed wording makes it clear that the auditor should be incorporating comments/feedback from not just the auditee but also the NPPO.  Add the word 'unresolved', we consider it doesn't seem appropriate to detail every dispute between the auditor/auditee through the audit.



				Justification – Additional text to clarify the scope of the disputes to be detailed in the report. <i>Category : TECHNICAL</i>
298	176	Before finalizing the audit report and providing it to the auditee, additional information (e.g. comments, implemented corrective actions) received from auditees should be considered. Details of any disputes <u>related to the audit and its findings</u> , should be clearly described in the report.	P	<b>Australia</b> Justification – Additional text to clarify the scope of the disputes to be detailed in the report. <i>Category : TECHNICAL</i>
299	176	Before finalizing the audit report and providing it to the auditee, additional information (e.g. comments, implemented corrective actions) received from auditees <u>or the NPPO (if the audit is undertaken by an authorised entity)</u> should be considered. Details of any disputes should be clearly described in the report.	P	<b>Singapore</b> Propose to include the sentence to make it clear that the auditor should be incorporating comments/feedback from not just the auditee but also the NPPO. <i>Category : SUBSTANTIVE</i>
<b>12. Types of nonconformity</b>				
300	177	<b>12. Types of nonconformity</b>	C	<b>United States of America</b> Suggest using types and language for non-conformities described in ISPM 45. <i>Category : SUBSTANTIVE</i>
301	179	A “critical nonconformity” is a nonconformity that immediately compromises the <u>integrity-reliability or effectiveness</u> of the <u>auditing NPPO’s elements of the</u> phytosanitary system <u>or its elements being audited</u> and that requires a rapid corrective action to be identified and <u>implemented</u> <del>implemented</del> <u>within a specified time frame</u> .	P	<b>European Union</b> For ease of reading, more precision and better wording (the term ‘integrity’ has multiple meanings). <i>Category : TECHNICAL</i>
302	179	A “critical nonconformity” is a nonconformity that immediately compromises the integrity of the auditing NPPO’s phytosanitary system or its elements and that requires a rapid corrective action to be identified and implemented. <u>As in 4.3.1, critical nonconformities should be immediately reported to the auditing NPPO.</u>	P	<b>PPPO</b> Justification – Additional text to refer to the requirements of an Auditor, when the Auditor is an entity authorized by an NPPO to conduct audits in its behalf. <i>Category : TECHNICAL</i>
303	179	A “critical nonconformity” is a nonconformity that immediately compromises the integrity of the auditing NPPO’s phytosanitary system or its elements and that requires a rapid corrective action to be identified and implemented. <u>As in 4.3.1, critical nonconformities should be immediately reported to the auditing NPPO.</u>	P	<b>Australia</b> Justification – Additional text to refer to the requirements of an Auditor, when the Auditor is an entity authorized by an NPPO to conduct audits on its behalf. <i>Category : TECHNICAL</i>
304	179	A “critical nonconformity” is a nonconformity that immediately compromises the integrity of the <u>auditing</u> NPPO’s phytosanitary system or its elements and that requires a rapid corrective action to be identified and implemented.	P	<b>COSAVE</b> Deleted to avoid confusion what NPPO is referred to. <i>Category : TECHNICAL</i>
305	179	A “critical nonconformity” is a nonconformity that immediately compromises the <u>integrity-reliability or effectiveness</u> of the <u>auditing NPPO’s elements of the</u> phytosanitary system <u>or its elements being audited</u> and that requires a rapid corrective action to be identified and <u>implemented</u> <del>implemented</del> <u>within a specified time frame</u> .	P	<b>EPPO</b> For ease of reading, more precision and better wording (the term ‘integrity’ has multiple meanings). <i>Category : TECHNICAL</i>

306	179	A “critical nonconformity” is a nonconformity that immediately compromises the integrity of the <del>auditing</del> NPPO’s phytosanitary system or its elements and that requires a rapid corrective action to be identified and implemented.	P	<b>Uruguay</b> Deleted to avoid confusion what NPPO is referred to. <i>Category : TECHNICAL</i>
307	180	A “non-critical nonconformity” is a nonconformity that does not directly or immediately compromise the <del>integrity-reliability or effectiveness</del> of the <del>auditing NPPO’s elements of the</del> phytosanitary system <del>or its elements being audited</del> and that is therefore not considered a critical nonconformity by the NPPO. A non-critical nonconformity requires corrective actions to be taken within a specified time frame.	P	<b>European Union</b> For ease of reading, more precision and better wording (the term ‘integrity’ has multiple meanings) and correction of an error (“auditing” to be replaced with “audited”). <i>Category : TECHNICAL</i>
308	180	A “non-critical nonconformity” is a nonconformity that does not directly or immediately compromise the integrity of the <del>auditing</del> NPPO’s phytosanitary system or its elements and that is therefore not considered a critical nonconformity by the NPPO. A non-critical nonconformity requires corrective actions to be taken within a specified time frame.	P	<b>COSAVE</b> See comment of paragraph 176 <i>Category : TECHNICAL</i>
309	180	A “non-critical nonconformity” is a nonconformity that does not directly or immediately compromise the <del>integrity-reliability or effectiveness</del> of the <del>auditing NPPO’s elements of the</del> phytosanitary system <del>or its elements being audited</del> and that is therefore not considered a critical nonconformity by the NPPO. A non-critical nonconformity requires corrective actions to be taken within a specified time frame.	P	<b>EPPO</b> For ease of reading, more precision and better wording (the term ‘integrity’ has multiple meanings) and correction of an error (“auditing” to be replaced with “audited”). <i>Category : TECHNICAL</i>
310	180	A “non-critical nonconformity” is a nonconformity that does not directly or immediately compromise the integrity of the <del>auditing</del> NPPO’s phytosanitary system or its elements and that is therefore not considered a critical nonconformity by the NPPO. A non-critical nonconformity requires corrective actions to be taken within a specified time frame.	P	<b>Uruguay</b> See comment of paragraph 176 <i>Category : TECHNICAL</i>
<b>13. Follow-up of nonconformity</b>				
311	181	<b>13. <del>Follow-up Implementation of nonconformity</del>corrective action</b>	P	<b>PPPO</b> clarify the intention of the para <i>Category : EDITORIAL</i>
312	181	<b>13. <del>Follow-up Implementation of nonconformity</del>corrective actions</b>	P	<b>Singapore</b> Proposed to change the title to Implementation of corrective actions to better suited for the follow up on the content of the follow up paragraph. <i>Category : SUBSTANTIVE</i>
313	182	<del>Follow-up should take place if</del> If the audit <del>report</del> identifies that corrective actions are needed, <u>confirmation that these corrective actions have been undertaken should be obtained by the auditor</u> . These corrective actions should be implemented within the timelines identified in the report and their effectiveness verified.	P	<b>PPPO</b> Replace ‘follow-up’ of corrective actions with ‘confirmation that the corrective actions have been undertaken’ which is the point of following-up. Also remove ‘report’ to be less prescriptive on the process (corrective actions might be undertaken before or after the report is finalised). <i>Category : EDITORIAL</i>



314	182	<del>Follow-up should take place</del> if the audit <del>report</del> identifies that corrective actions are needed. <u>confirmation that these corrective actions should have been undertaken should be obtained by the auditor.</u> These corrective actions should be implemented within the timelines identified in the report and their effectiveness verified.	P	<b>Singapore</b> Supportive of NZ's comment to amend the paragraph as such. <i>Category : SUBSTANTIVE</i>
315	183	<b>Potential implementation issues</b>	C	<b>European Union</b> Guidance from other accepted normative documents (for example, ISO 19011:2018 "Guidelines for auditing management systems") would be helpful, for example, to produce check lists. The ISO Guidelines also mentions more points that could give further guidance for this standard, such as: - determining the authorization for conducting the audit, - agreement on observers and/or necessity for interpreters and/or accompanying officials, support team etc. - determining the feasibility of the audit etc.  Guideline for sampling would also be important as samples taken should have statistical relevance (reference to paragraph 6.4.6 and appendix B3.3 of ISO 19011 could be considered) <i>Category : TECHNICAL</i>
316	183	<b>Potential implementation issues</b>	C	<b>PPPO</b> The need for supporting guidance material for implementation of this ISPM was highlighted by the EWG and so is reiterated here. The following are submitted for consideration.  <ul style="list-style-type: none"> <li>Guidance related to implementation of this ISPM within an NPPO (from a practical/operational sense) is suggested</li> <li>Guidance or additional support to aid understanding of the terminology used as some of the terms will not be those used in NPPOs currently and may benefit from further clarification.</li> <li>As this draft refers to an "Audit Framework" development of a template document for use by members may be beneficial.</li> </ul> <i>Category : TECHNICAL</i>
317	183	<b>Potential implementation issues</b>	C	<b>Australia</b> The need for supporting guidance material for implementation of this ISPM was highlighted by the EWG and so is reiterated here. The following are submitted for consideration.  <ul style="list-style-type: none"> <li>Guidance related to implementation of this ISPM within an NPPO (from a practical/operational sense)</li> <li>Guidance or additional support to aid understanding of the terminology used as some of the terms will not be those used in NPPOs currently and may benefit from further clarification e.g., conformity and findings.</li> </ul>

				<ul style="list-style-type: none"> <li>As this draft refers to an “Audit Framework” development of a template document for use by members may be beneficial.</li> <li>Guidance related to implementation of this ISPM and the conduct of remote audit <i>Category : TECHNICAL</i></li> </ul>
318	183	<b>Potential implementation issues</b>	C	<p><b>EPPO</b></p> <p>Guidance from other accepted normative documents (for example, ISO 19011:2018 “Guidelines for auditing management systems”) would be helpful, for example, to produce check lists. The ISO Guidelines also mentions more points that could give further guidance for this standard, such as:</p> <ul style="list-style-type: none"> <li>- determining the authorization for conducting the audit,</li> <li>- agreement on observers and/or necessity for interpreters and/or accompanying officials, support team etc.</li> <li>- determining the feasibility of the audit etc.</li> </ul> <p>Guideline for sampling would also be important as samples taken should have statistical relevance (reference to paragraph 6.4.6 and appendix B3.3 of ISO 19011 could be considered). <i>Category : TECHNICAL</i></p>
319	184	This section is not part of the standard. The Standards Committee in May 2016 requested the Secretariat to gather information on any potential implementation issues related to this draft. Please provide details of potential implementation issues and proposals on how to address them.	C	<p><b>Colombia</b></p> <p>We agree with the comment proposed by Ecuador at the IPPC workshop to include ISPM 14 and that training be provided to the personnel that perform the audits. ISPM 14 contains information on audits of systems approaches to ensure compliance with phytosanitary measures agreed between countries. It is important that personnel performing the audits will be trained. <i>Category : SUBSTANTIVE</i></p>