



Global Food Safety Audit Expectations for Costco Suppliers

Version 3.0
Effective September 1, 2025

The most current Costco Food Safety & Quality Audit Expectations, Contact List, Costco audit templates, and appendices can be found through the link below:

<https://my.syncplicity.com/share/ghynznmdobspnfo/Costco%20Food%20Safety%20Documents>

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Costco's Food Safety & Quality Commitment

Costco has pledged to provide high-quality, safe, and wholesome food products by requiring that suppliers be in compliance with the highest food safety standards in the industry. Food safety audits are vital to maintaining the highest possible food safety standards. Audit reports provide information on the effectiveness of food safety systems, as well as provide feedback for continuous improvement.

Audit information will only be shared internally between the Costco personnel. The Costco Food Safety Audit Team will review audits to identify opportunities for improvement and verify that corrective actions are completed, while the Costco buying staff will use audit information to guide purchasing decisions.

General Audit Requirements

- All operations are required to:
 - Be audited annually to a [Costco-approved standard](#) by a [Costco-approved certification body](#); and,
 - Authorize the certification body to release and upload the full audit report(s) into Costco's database of choice.
 - All operations located in China Mainland are required to: Be audited twice a year (scheduled approximately 6 months apart) to a [Costco-approved standard](#)
 - This applies to all manufacturing, storage, distribution and repacking facilities being used for Costco products, whether they are a direct supplier to Costco or not.
 - All legal requirements must be adhered to based on the region/country of product sale.
- The highest standards of integrity are expected in all aspects of the audit process. Costco expects full transparency from the Facility during the audit process. Any and all forms of bribery, corruption, deception and falsification of records are strictly prohibited. Any such finding will be reported to Costco Wholesale and may result in the termination of the business relationship.
- Costco may increase the frequency of Food Safety audits of other regions based on risk.
- Facilities must follow their scheme requirements on announced/unannounced audits.
- At the time of the audit, a site must be producing, cultivating, or processing a product that is being purchased by Costco. If that is not possible, the audit shall cover a product with a similar hazard analysis and preventive controls.
- For food manufacturers, only the final processing facility and any facilities thereafter are expected to meet the Costco requirements.
- Costco may grant a grace period for operations that do not meet the approved audit standard or certification body requirements prior to starting business with Costco. The grace period only applies to operations that cannot change to meet the Costco requirements without affecting certification. These operations must submit a full audit report that was completed within the last 12 months, as well as the corrective action response(s) for each deficiency noted in the audit to Costco food safety staff for review and approval. If the previously completed audit report is accepted, **the operation's anniversary audit must fully meet Costco's audit expectations.**
- Costco may, at times, shadow a supplier's 3rd party audit. A member of the Costco Food Safety staff will accompany the auditor for the entire duration of the audit. During the audit, the Costco employee will examine all documentation reviewed by the auditor and will also walk the entire operation during the inspection (interior and exterior). Observations made by the Costco employee will be disclosed after the auditor is finished with the closing meeting. Costco observations do not impact audit scoring. To ensure that Costco's observations are addressed, operations must provide Costco with an e-mailed corrective action response for each observation.

Costco Approved Certification Bodies based on the Costco region(s) you supply

Costco will accept audits from the approved list of certification bodies below.

If a supplier ships to multiple Costco regions they must use a certification body that is approved-for-use by all regions they supply products to.

North America, Australia & New Zealand	Asia	Europe
<ul style="list-style-type: none"> • Acerta Spain • AIB International • Asure Quality • AUS-Meat / AUS-Qual • BNQ • BSI Group • Bureau Veritas • Control Union • DNV-GL • Eagle Food Registrations • Eurofins • FoodChain ID • Food Safety Net Services • Global STD • Intertek / SAI Global • LRQA • LSQA • Mérieux • MSVS (Produce) • NSF International • PMC • Primus Auditing Operations (PAO) • Safe Food Certifications • SCS Global Services • SGS • TSLC (Produce) • TUV USA / TUV Nord • UL Solutions • Validus • WQS-QIMA / QIMA 	<p>China Mainland, Taiwan, Korea: same as North America</p> <p>Japan, same as North America with the addition of:</p> <ul style="list-style-type: none"> • JFIC • Will accept SQF, BRC, FSSC22000, IFS, JFS-C regardless of the audit company 	<p>Same as North America with the addition of:</p> <ul style="list-style-type: none"> • Aenor • Afnor • Applus • Dekra <p>U.K., Sweden, Iceland - same as North America with the addition of:</p> <ul style="list-style-type: none"> • Will accept BRC Certifications or Salsa Audits regardless of the audit company. • Also accepts ISO Certifications.

Approved Audit Standards by scope of operation

Costco will accept the audit standards listed below.
All audits must be completed by an approved certification body.

Scope of Operation	Acceptable Audit Standards	Scoring Requirements	Additional Requirements
<p>Produce farm that supplies field-packed products, including Controlled Environment Agricultural (CEA) facilities.</p> <p>All produce items that are field-packed will require an annual Ranch and Harvest Crew Audit. If the operation grows multiple crops with different harvesting practices, separate audits will be required.</p>	Primus Standard GAP •Farm + Harvest Crew •Indoor Agriculture + Harvest Crew	Overall Total Score ≥85%	CAP required for scores <98%
	SQF Food Safety Code(s): •Primary Plant Production	Total preliminary score ≥86	Costco Produce Addendum CAP required, regardless of overall score.
	PrimusGFS •Module 1 FSMS + Module 2 Farm + Module 4 Harvest Crew •Module 1 FSMS + Module 3 Indoor Agriculture + Module 4 Harvest Crew	Successful Certification	N/A
	CanadaGAP: •Option B •Option C	Successful Certification	Costco Produce Addendum CAP required, regardless of overall score.
	GlobalGAP: •IFA- Integrated Farm Assurance •HPSS - Harmonized Produce Safety Standard	Successful Certification	Costco Produce Addendum CAP required, regardless of overall score.
	Freshcare •FSQ - Food Safety and Quality Standard	Successful Certification	Costco Produce Addendum CAP required, regardless of overall score.
	Global Markets: • SQF Fundamentals for Primary Production	Costco will accept an Intermediate Level with a total preliminary score ≥80% for the first year.	Site must obtain full certification or complete another approved audit for any subsequent years

Approved Audit Standards by scope of operation

Scope of Operation	Acceptable Standards	Scoring Requirements	Additional Requirements
Manufacture, processing, or packing of foods/feeds/beverages/ice or ingredients.	Costco Food Safety Audit/GMP	Score of ≥85% overall and in each category. No critical findings.	See Costco Food Safety description CAP required for scores <98%
	SQF Food Safety Code(s) : •Food Manufacturing •Pet Food Manufacturing •Animal Feed Manufacturing •Animal Product Manufacturing •Primary Plant Production	Total preliminary score ≥86	Costco Addendum CAP required, regardless of overall score. For Primary Plant Production: Costco Produce Addendum CAP required, regardless of overall score.
	BRCGS : •Food Safety	Preliminary Grade ≥B	Costco Addendum CAP required, regardless of overall score.
	FSSC 22000 : •B111 –Pre-process Handling of Plant Products •C – Food manufacturing •D – Animal feed production	Successful Certification	Costco Addendum CAP required, regardless of overall score. Annual Onsite Surveillance Audit is required, and full report provided to Costco
	IFS : •Food	Total preliminary score ≥85	Costco Addendum CAP required, regardless of overall score.
	Global Seafood Alliance : •Seafood Processing Standard	Successful Certification	Costco Addendum CAP required, regardless of overall score.
	PrimusGFS : •Module 1 FSMS + Module 5 GMP + Module 6 HACCP + Module 7 Preventive Controls	Successful Certification	N/A
	Primus Standard GMP : •GMP Processing with HACCP •GMP Packinghouse with HACCP	Overall Total Score ≥85%	• CAP required for scores <98% •Operations Supplying US will need to add FSMA Addendum
	GlobalGAP : •PHA - Produce Handling Assurance	Successful Certification	Costco Produce Addendum CAP required, regardless of overall score.
	CanadaGAP : •Option B •Option C	Successful Certification	Costco Produce Addendum CAP required, regardless of overall score.
	Costco approved certification body Beverage/Water/Ice audit standards for production of ice or bottled water.	Audit standards scoring requirements.	CAP required for scores <98% regardless of CB requirements
	IPIA for production of ice or bottled water.	Successful Certification	N/A
	Suppliers that have not previously completed a third-party food safety audit are eligible for a Introductory Costco Food Safety Audit/GMP *Requires pre-approval from Costco*	Costco will accept an Introductory Costco Food Safety GMP with a score of ≥75% overall and in each category for the first year.	CAP is always required, regardless of overall score. Must obtain acceptable certification or complete a Costco Food Safety Audit for any subsequent years.
	Global Markets: • IFS Progress Food • BRCGS Start! • SQF Fundamentals for Manufacturing • FSSC Development Program	Costco will accept an Intermediate Level with a total preliminary score ≥80% for the first year. FSSC audited sites must be awarded a conformity statement.	Site must obtain full certification or complete a full Costco Food Safety Audit for any subsequent years

Approved Audit Standards by scope of operation

Scope of Operation	Acceptable Standards	Scoring Requirements	Additional Requirements
Warehouse, Storage, or Distribution. May include activities such as assembly or repack of pre-packaged products, freezing, or thawing.	Costco approved certification body GDP audit standards	Audit scheme scoring requirements.	CAP required for scores <98% regardless of CB requirements
	SQF Food Safety Code: •Storage and Distribution	Total preliminary score ≥86	N/A
	BRCGS: •Storage and Distribution	Preliminary Grade ≥B	N/A
	FSSC 22000: •G - Transport and Storage	Successful Certification	•Annual Onsite Surveillance Audit is required, and full report provided to Costco
	IFS: •IFS Logistics	Total preliminary score ≥85	N/A
	PrimusGFS: •Module 1 FSMS + Module 5 GMP + Module 6 HACCP + Module 7 Preventive Controls	Successful Certification	N/A
	Primus Standard GMP: •Cooling & Cold Storage with HACCP	Overall Total Score ≥85%	CAP required for scores <98%
	CanadaGAP: •Option D	Successful Certification	N/A
	GlobalGAP: •PHA - Produce Handling Assurance	Successful Certification	N/A
	Global Markets: • IFS Progress Logistics • BRCGS Start! • SQF Fundamentals for Manufacturing • FSSC Development Program	Costco will accept an Intermediate Level with a total preliminary score ≥80% for the first year. FSSC audited sites must be awarded a conformity statement.	Site must obtain full certification or complete another approved audit for any subsequent years

Approved Audit Standards by scope of operation

Scope of Operation	Acceptable Audit Standards	Scoring Requirements	Additional Requirements
Manufacture of direct food/feed contact packaging.	Costco Food Safety Audit	Score of ≥85% overall and in each category. No critical findings.	See Costco Food Safety description CAP required for scores <98%
	Costco approved certification body Packaging Audit standards	Audit scheme scoring requirements.	CAP required for scores <98% regardless of CB requirements
	SQF Food Safety Code(s): •Manufacture of Food Packaging	Total preliminary score ≥86	N/A
	BRCGS: •Packaging Materials	Preliminary Grade ≥B	N/A
	FSSC 22000: •I – Production of food packaging and packaging materials	Successful Certification	•Annual Onsite Surveillance Audit is required, and full report provided to Costco
	IFS: •PACsecure2 •PACsecure1.1	Total preliminary score ≥85	N/A
	Suppliers that have not previously completed a third-party food safety audit are eligible for a Introductory Costco Food Safety Audit/GMP *Requires pre-approval from Costco*	Costco will accept an Introductory Costco Food Safety GMP with a score of ≥75% overall and in each category for the first year.	CAP always required, regardless of overall score. Must obtain acceptable certification or complete a standard Costco Food Safety Audit for any subsequent years.
	Global Markets: • IFS Progress PACsecure • SQF Fundamentals for Manufacturing • FSSC Development Program	Costco will accept an Intermediate Level with a total preliminary score ≥80% for the first year. FSSC audited sites must be awarded a conformity statement.	Site must obtain full certification or complete a full Costco Audit for any subsequent years

Approved Audit Standards by scope of operation

Scope of Operation	Acceptable Audit Standards	Scoring Requirements	Additional Requirements
Manufacture of Dietary Supplements, Vitamins, or Nutraceuticals.	Costco approved certification body Dietary Supplement audit standards	Audit scheme scoring requirements.	CAP required for scores <98% regardless of CB requirements
	SQF Food Safety Code(s): •Dietary Supplement Manufacturing	Total preliminary score ≥86	Costco Addendum CAP required, regardless of overall score.
	BRCGS: •Food Safety	Preliminary Grade ≥B	Costco Addendum CAP required, regardless of overall score.
	FSSC 22000: •K – Production of (Bio) chemicals.	Successful Certification	Costco Addendum CAP required, regardless of overall score. Annual Onsite Surveillance Audit is required, and full report provided to Costco
	IFS: •Food	Total preliminary score ≥85	Costco Addendum CAP required, regardless of overall score.
	GRMA	Total preliminary score ≥B	N/A
	USP	Successful Certification	N/A
	Global Markets: • IFS Progress Food • BRCGS Start! • SQF Fundamentals for Manufacturing • FSSC Development Program	Costco will accept an Intermediate Level with a total preliminary score ≥80% for the first year. FSSC audited sites must be awarded a conformity statement.	Site must obtain full certification or complete another approved audit for any subsequent years

Re-Audit Criteria

An audit that scores below Costco's expectations or has [what Costco considers a critical finding](#) will be considered a failed audit. Costco may initiate an immediate Costco Food Safety audit in response to a product recall, serious incident, or Costco concern. These audits will be conducted independent of the anniversary audit timeline and will not impact certification, if applicable. Vendors are responsible for the cost of the re-audit related to audit failures and recall/regulatory issues.

Certification bodies and suppliers are required to notify Costco of a failed audit within 24 hours of becoming aware of the failure. Suppliers must notify Costco food safety staff immediately via email or phone in the event their certification becomes suspended, canceled, or withdrawn. [Current list of food safety contacts can be found here.](#)

A failed audit of any type, independent of requirements for maintaining certification, will trigger an unannounced Costco Food Safety/GMP re-audit within 60 days of the initial audit date. Re-audits for Grower, Harvest Crews and Greenhouses must be conducted against an approved audit standard within 30 days of the original audit date. If the growing/harvest season is finished or if the Facility is non-operational, a re-audit must take place within the first 30 days of the next growing/harvest/operational season.

All corrective actions identified in the original audit must be verified during the re-audit.

Costco may suspend orders after an audit failure until a re-audit can occur, and will be handled on a case by case basis.

Critical Findings that require re-audit:

- Contamination of raw materials (including primary packaging), finished products, or zone 1 (food contact surfaces) is observed by the auditor, including but not limited to contamination from pests or evidence of pests, condensation, allergen cross-contact, or foreign material.
- The site does not take documented corrective actions when critical limits are not met.
- Falsification or fabrication of documents or records
- Employees with sores, infected wounds, or other infectious illnesses are observed in contact with raw materials (including primary packaging), finished products, or food contact surfaces, or are working in areas with exposed raw materials (including primary packaging), finished products, or food contact surfaces.
- Allergens are present in the facility, but a documented allergen control program that addresses all allergens in the regions of manufacture and distribution has not been established.
- A documented SSOP Program (Standard Sanitation Operating Procedures) has not been established or implemented.
- A documented Food Safety Plan or HACCP Plan has not been established or implemented.
- Regulatory Requirements for the country/region of production or sale have not been met.
- A written pest control program has not been established, implemented, or does not cover both the interior and exterior of the operation (including storage areas for products, materials, or packaging).
- Facility water is not from a potable source.
- Water potability is not tested by a certified laboratory and records are not maintained (annual testing for municipal water sources and quarterly for well water).
- Finished products are not properly coded for traceability.
- Evidence of decomposed pests in the interior of the facility (including decomposed pests in traps).
- The operation has not installed a foreign material detection device by the time of their Costco anniversary audit and does not meet exemption criteria or otherwise discussed with the responsible Costco Food safety team.
- An operation does not have 60 days of operational records preceding the audit, unless a formal exemption has been provided by Costco's food safety team.

Costco Audit Standards

Costco audit standards may only be performed by [Costco approved certification bodies](#).

Costco Addendum

The Costco Addendum must be completed where required by Costco for the [approved audit standard](#) to address items of concern to Costco that are not covered in the GFSI Certification Programs. This document is for informational purposes only and has no impact on the GFSI Certification Program outcome. Non-conformances raised against the Addendum are required to be addressed with a Corrective Action Plan within 14 calendar days, and shall be posted to the appropriate Costco audit database.

The Costco Addendum must be performed in conjunction with the GFSI Certification audit. The Certification Body may allocate 1-2 audit hours and charge their standard rate for additional audit time.

Costco's Food Safety/GMP Audit

Costco's Food Safety audit must be unannounced and conducted within a 60-day audit window from the date of the previous audit (30 days before/after the audit anniversary date).

During the scheduling process, the certification body will ask the site to provide blackout dates (if any). A blackout date is a period of time in which the site will not be operational or producing a Costco product or like product. Blackout dates are strictly limited to non-production days and will not be granted for any other reason. Unless blackout dates are provided by the site, all days within the 60-day audit window will be considered "audit ready" dates. If a site is not operational on an audit-ready-date, the audit must be rescheduled within the original 60-day window at the supplier's expense. It is advisable to check with your certification body regarding their cancellation policy and associated fees.

The majority of Costco Food Safety/GMP audits can be completed in 1-2 onsite audit days. Certain operations may require additional time due to the size, complexity, and readiness of a facility.

The certification body is required to provide an estimated audit duration and all inclusive cost before the audit commences. The Costco supplier is responsible for all costs associated with the audit, including auditor time, travel expenses, and administrative costs. The total cost of each audit day, including all reimbursable expenses plus 10%, will not exceed \$2,300 USD.

Costco's Introductory Food Safety/GMP Audit

Suppliers that have not previously completed a third-party food safety audit are eligible for an **Introductory** Costco Food Safety/GMP audit. The initial audit will always be announced as it is intended to be an introduction to Costco's food safety program. Where a facility fails the Introductory GMP, the re-audit shall also be an Introductory GMP audit. All subsequent audits completed for Costco must be a standard Costco Food Safety/GMP audit, or another [approved audit standard](#).

Please reach out to the pertinent food safety team as the Introductory GMP *requires pre-approval from Costco Coordinator during scheduling*.

N6o Addendum (Applicable to Suppliers of Raw Beef to Costco Meat Plants)

All suppliers that provide raw beef protein components to Costco's Tracy, CA and Morris, IL meat plants must also complete an N6o Addendum. Costco will accept both the Costco N6o Addendum as well as N6o audits developed and performed by Costco-approved certification bodies. Costco will defer to audit scheme scoring requirements.

Corrective Action Plans (CAPs)

Non-conformances identified in [Costco Audit Standards](#) or approved certification body standards must be addressed with a corrective action plan. The CAP must be reviewed and approved by the third-party auditor that conducted the audit. Audits that score less than 98% must have their CAP uploaded to the appropriate audit database within 14 calendar days of the audit being posted. The CAP shall address the following:

- Employee(s) responsible for corrective actions.
- Root Cause Analysis.
- Corrective Action.
- Preventive Plan.
- Completion Date (or estimated completion date).

For the Costco Food Safety/GMP Audit, evidence shall be provided to the auditor to confirm that all corrective/preventive actions from the previous audit have been implemented. If findings from the previous audit are not corrected by the time of the anniversary audit, each repeat non-conformance will be awarded a score of "o" points.

Certification and surveillance audit non-conformances must be addressed per the standard's requirements.

Costco Required System Elements

The following elements are required to be integrated into a Costco supplier's food safety system:

HACCP/Preventive Control Plan

- All food operations must be operating under a food safety management system that includes a HACCP or Preventive Controls plan.
- Primary packaging manufacturers must be operating under a quality management system that includes a risk-based control plan.
- The person(s) responsible for the HACCP or Preventative Control Plan must have adequate HACCP or PCQI training from an accredited organization or training through related studies (formal education).
- HACCP or PCQI training certifications must be current within 5 years.
 - Individuals that are certified HACCP or PCQI trainers that maintain their accreditation with HACCP alliance or FSPCA will be considered current.

Supplier Approval Program

Operations must have a Supplier Approval Program in place to monitor and evaluate all raw material (including primary packaging) suppliers. The Supplier Approval Program shall at a minimum include:

- A current list of all raw material (including primary packaging) suppliers, including growers and harvest crews where applicable.
- Specifications for each raw material (including primary packaging) being supplied with defined acceptance criteria for microbiological, chemical (including radiological), and physical parameters.
- Where there are label claims such as "organic", "Gluten Free", "non-GMO", "no antibiotics", "raised without antibiotics", "no hormones added", or "no hormones administered" the operation must validate these through any combination of testing, certifications, or audits.
- A requirement for suppliers to be audited by a third party to a standard that verifies implementation of GMP/GDP/GAP, HACCP/Preventive Controls/HARA, a traceability system, and a recall management plan. The requirements shall have pass/fail criteria defined for the supplier's audits to maintain approved status.
- Annual verification of the supplier's audit e.g. confirming the supplier passed their annual audit.

Foreign Material Control

Operations must have a comprehensive foreign material control plan in place for known and reasonably foreseeable physical hazards. The foreign material control plan must include, at a minimum:

- Specifications that include physical hazard parameters for all raw materials (including primary packaging). Raw Material specifications should include physical hazard parameters including primary packaging to ensure foreign materials are not introduced to finished product.
- Inspection procedures for incoming materials, with documented verification and corrective actions for variances.
- Storage, handling, and transport procedures that include necessary controls to prevent foreign material contamination, and the corrective actions should incidents occur.
- A policy that restricts the use of materials in product zones and areas that are not easily cleanable or prone to creating foreign material contamination. These materials include - but are not limited to - foam rubber, any type of carpet, wood, non-food grade plastic, cardboard, tape, etc. Clothes, towels, and other cleaning materials that pose a risk of contamination or adulteration shall not be used to remove dirt and debris from products. Workers must not handle products in a manner that results in contamination or adulteration.
- A mechanism for employees to report concerns that include specific language for foreign material contamination.
- Annual training on foreign material hazards for all employees at the facility, including instruction on the mechanism employees can use to report concerns.
- Procedure for visitor and contractor awareness and acknowledgement of the operation's requirements.
- Regular inspections of equipment and potential foreign material sources, with corrective actions and trend analyses documented.
- Customer complaint procedures focused on foreign material investigations and preventive actions based on trend analyses.

All manufacturing operations must have a foreign material detection system (metal detection, x-ray, sieves, optical sorter etc.) installed, selecting the most effective solutions available for their products and processes. Suppliers must justify their choice with documented scientific and technical evidence that proves the system's effectiveness in reducing contamination, citing sources like expert recommendations, scientific literature, regulatory guidance, and validation studies:

- Shell Eggs, whole raw agricultural commodities, whole roasted coffee beans, whole muscle meats, whole or portioned in shell crab; whole lobster tails, whole eviscerated fish, hand portioned fish fillets and peeled/de-headed shrimp, and packaging products will be exempt from the foreign material device requirement. The operation will need to maintain current good manufacturing practices and prerequisite programs to mitigate foreign material contamination.

- Operations that utilize a physical barrier (e.g. screen, filter, sieve) that's appropriately sized and placed just prior to packaging will be exempt from the foreign material device requirement. The operation will need to conduct integrity checks at a defined frequency, and maintain current good manufacturing practices and prerequisite programs to mitigate foreign material contamination.

All foreign material devices must have a proper rejection mechanism to segregate rejected products. Rejected products must be physically segregated and have access restricted until evaluation by designated personnel can be completed.

Operations must perform documented foreign material detection challenges at a defined frequency, but at a minimum:

- At the start and finish of daily production/shift.
- At ≤ 2 (two) hour intervals during the production run.
- When changes in production batches occur.
- When changes in machine settings occur.
- After downtime for repairs.

Product Traceability

All operations shall have a traceability system in place which enables the full identification of inputs and outputs (i.e. ingredients, primary packaging, processing aids, work-in-progress, rework, finished goods), from receipt through processing and distribution and vice versa. The traceability system shall be able to trace specific lots (one step forward, one step back) within two (2) hours. All products sold to Costco must be marked with a use-by, or best-before date that can be used for traceability/recall purposes. Produce items should also include a packed-on-date or scannable barcode/QR-code that can provide information for traceability and recalls. All bagged salads and leafy green products containing romaine must be labeled with the Harvest region and the pack date. Julian code dating is not acceptable for any Costco product.

For year-round operations, sites must annually complete at least two self-administered traceability exercises to verify the effectiveness of the traceability system. Each separate exercise must focus on a different category, which include: (1) a finished goods item, (2) an ingredient, or (3) primary packaging. The remaining category not addressed by the facility's two self-administered trace exercises will be the subject of an onsite exercise initiated by the auditor during the annual audit. If the operation is not yet producing for Costco, an item similar to what would be supplied to Costco should be chosen. The recall/traceability system must be able to account for 100% of the product in a two-hour timeframe.

For finished food products that are shipped to an intermediary facility prior to delivery to a Costco depot or warehouse, the following mock recall requirements apply:

- Annual Mock Recall:
 - Suppliers must conduct an annual mock recall exercise.
 - This exercise must verify the accuracy of current contact information for the intermediary facility and confirm that the quantities of product received and distributed by the intermediary facility match the supplier's production and distribution records of a selected lot code.
 - Evidence of communication with the intermediary facility, including verification of contact information and quantity reconciliation to the specific lot code, must be documented.
- Direct Shipment Exclusion:
 - Suppliers shipping finished food products directly to a Costco depot or warehouse are exempt from these intermediary facility-specific mock recall requirements.

For non-year-round operations, Costco requires a single traceability exercise. A second exercise will be completed by the auditor during the annual food safety audit.

Companies with corporate generated recall systems in place need only provide the auditor with a copy of their program and evidence they have tested the system on a finished product, an ingredient, and primary packaging since their last annual audit. A test shall not be required during the audit if the evidence provided shows that the system was able to recover 100% of the test subject in under 2 hours in all three exercises.

If a supplier ships to multiple Costco regions, in the event of a recall, services by email or by phone (call center) must be offered in all applicable languages.

Costco will, at times, request vendors conduct a mock recall exercise on a single item lot, which includes each step of the item's supply chain, starting with the point of manufacture through the last distribution point prior to Costco's receipt. The mock recall exercise will allow 2 hours for each facility within the chain to conduct a trace and summarize their portion of the request, with the final mock recall summary being compiled by the vendor and emailed to Costco's food safety audit team for review. Any site within the scope of the exercise that is unable to complete a trace within the allotted 2 hours will be required to submit root cause analysis and corrective/preventive actions, and this may result in a Costco Food Safety audit at Costco's discretion.

In the event of an actual recall, the supplier will need to contact the following people at Costco within 24 hours :

- The Costco Buying team
- Costco Recall Teams
- [Impacted international food safety team\(s\)](#)

Allergen Control

All operations must have a documented allergen control policy in place. Suppliers must have documented procedures to ensure the accuracy of allergen labeling. These procedures must include documented verification of labels against a control to ensure the correct label is used on each product, and that the allergen declarations are accurate for the intended market. Label verification must be performed on labels upon receipt, on each batch of labels used in production, as part of any product changeovers, and on each lot of finished product prior to shipment.

Please refer to [Appendix I](#) for a list of allergens and further details based on the country/region of sale.

Microbiological Testing

All operations must have a written program in place to verify sanitation effectiveness for food contact surfaces. The program should be based on a risk assessment of the operation and validated, and shall not rely solely on visual checks for sanitation verification. Examples of acceptable verification include ATP monitoring or swabbing for TPC (Total Plate Count).

Facilities that are producing high risk items must implement an Environmental Sampling Program and Finished Goods Test and Hold Program to detect pathogens of concern. Detailed requirements can be found in [Appendix II](#).

Water used in any operation must be from a potable source and tested by a certified third-party laboratory.

- Municipal water sources shall be tested annually.
- Private well water shall be tested quarterly.
- Samples must be drawn from various sites throughout the facility and test records are to be maintained.
- Water used for either processing or sanitation purposes must be tested for generic E.coli.
- Irrigation water is to meet or exceed the requirements of the U.S. FDA Produce Safety Rule.

Irradiation (Dog Treats)

With the exception of products that are extruded, chopped, formed, and cooked to the appropriate temperature under a verified preventive control plan, as well as any of the formulated biscuit style treats that are baked, Costco requires that all whole muscle dog treats (chicken jerky, pig ears, pizzles, fish jerky, etc.) and imported dog treats (all styles) shall be irradiated.

Pest Control

Facilities must have and maintain an integrated pest management program (IPM) that manages both the interior and exterior of the facility (to include storage areas for both product and packaging).

Additional notes:

- Costco does not allow snap traps to be used. The only exception for the snap traps would be when a major intervention is required.

Personnel Hygiene

A written hygiene policy must be maintained that defines the required attire and personal protective equipment (PPE), as well as hygiene practices for staff, contractors, and visitors in product handling areas. The policy must also address the suitability of hygiene-related facilities, ensuring they are appropriately designed, maintained, and located to support proper hygiene. At a minimum, the policy must meet the following requirements:

All persons must wear single use hairnet/facial hair coverings when around exposed products, regardless of risk level.

- Beards or mustaches must be fully covered by a facial hair covering.
- Caps are not an adequate hair cover or hair restraint, and will require a hairnet to be worn underneath. Caps must be clean and shall not pose a risk of contamination. Caps that are made of a material that is not easily cleanable must be covered by a hair net.

Gloves must be worn when or where there is direct hand contact with ready-to-eat (RTE) products, regardless of the risk level.

- Single-use gloves must be latex-free and powder-free.
- If fabric gloves are used when hands are in contact with food, they need to be covered with latex-free/powder-free gloves.

Food Packaging

All Costco food item packaging must meet regulatory requirements in the regions of manufacture and distribution.

Region Specific Requirements

USA

Foreign Supplier Verification Program (FSVP)

In compliance with the 21 CFR Part 1 Subpart L, Costco US has implemented a Foreign Supplier Verification Program (FSVP). Costco's FSVP states that, regardless of importer, finished products produced outside of the US and its territories, unless exempt under 21 CFR 1.501 or deemed compliant under 21 CFR 1.502, will require an approval letter from Costco's Qualified Individual prior to their importation. The approval letter is specific for the item(s) and operations that produce the item(s).

Operations that do not comply or cannot provide the letter when requested by an auditor or Costco will receive an automatic failure for their audit regardless of the certification outcome.

Refer to the [Costco FSVP documents folder](#) for additional information.

Any questions related to Costco's FSVP program can be directed to FSVP@Costco.com.

Juice and Seafood Importer Verification Program

All foreign facilities that produce products destined for the US that fall under FDA 21 CFR Part 120 and 21 CFR Part 123 must meet the requirements for importer verification. In accordance with FDA regulations the program requires all applicable items, regardless of the importer of record, be verified and issued a letter of compliance by Costco's qualified individual. The approval letter is specific for the item(s) and facility that produces the item(s).

Any questions related to Costco's Importer Verification program can be directed to haccp@costco.com.

EFA Registration Requests

For items being supplied to the US, the registration process must be initiated by the Costco buying staff. A Costco item number and vendor number is mandatory for registration to occur. Facilities that supply the US may request that the Costco buying team complete the BPM Intake Form to start the process.

Canada

Safe Food for Canadians Regulations

On January 15, 2019, the Canadian Food Inspection Agency (CFIA) enforced new food regulations known as the Safe Food for Canadians Regulations (SFCR). The SFCR mandates that food businesses that prepare food for interprovincial trade, or that import food into Canada hold a Safe Food for Canadians (SFC) license. Holders of licenses must prepare, keep, and maintain a written Preventive Control Plan (PCP), and keep and maintain traceability records.

For more information, please refer to the CFIA's website:

<https://www.inspection.gc.ca/food-safety-for-industry/eng/1299092387033/1299093490225>

The facility must be capable of supplying additional documentation necessary for the creation of the Preventive Control Plan (PCP). This includes, but is not limited to, requests for the Hazard Analysis Critical Control Point Plan (HACCP), a production flow chart, and a third-party label review to ensure compliance with Canadian labeling standards.

Australia

EFA Registration Requests

For items being supplied to the AU/NZ region, the EFA registration process must be initiated by the Costco Buying staff. A Costco item number and vendor number is mandatory for registration to occur. Supplier is to complete the EFA Registration form and return this to the AU/NZ Buying and Food Compliance team.

Irradiation (Dog Treats)

Further to Irradiation (Dog Treats) requirement, per Australian Standards for pet food, if the dog food has been irradiated, the label must include the statement - "Must not be fed to cats".

Costco Audit Databases

Full audit reports and corrective actions must be released by the audited facility for the certification body to upload into Costco's database of choice. Reports must be translated to a language accepted by that country – e.g. English for the US/Canada/UK/Iceland/Sweden (please email your Costco food safety contacts for region-specific requirements). For Certification audits, the final report will be posted upon issuance. If an operation is not producing for Costco but would like to be Costco ready, they can proceed with an approved audit type with an approved certification body, however the site will not be registered or their report uploaded until a Costco item number is confirmed.

Enterprise Facility Audit (EFA) Database

With the exception of fresh produce, all items must be associated in Costco's EFA database to the applicable manufacturers, co-manufacturers, co-packers, and distribution centers that produce or handle finished products, as well as the vendors that sell those finished products to Costco. Please note that only Costco personnel will have access to audit documents in EFA and are unable to share documents with an operation or supplier. Suppliers who need access to audit documents can request these from the facility that paid for the audit, or from the certification body if a data-sharing agreement is in place.

Please speak with a member of the respective Costco food safety team or purchasing teams to ensure your audit is correctly onboarded onto the database.

Azzule Systems (Fresh Produce)

Costco uses Azzule Systems to manage Fresh Produce audit information (e.g. audit reports, corrective actions, and certificates). Suppliers in Azzule are expected to maintain complete supply chain transparency for all product(s) sold to Costco. Suppliers and audit companies should adhere to the following requirements.

- Audit reports, corrective actions, and certificates can be submitted or uploaded in Azzule by the audit company. **Costco does not accept manually uploaded audits by the vendor/supplier.** Utilization of the Azzule Auditing Software, CB Supply Chain Program, or PrimusGFS site allows the audit reports to be posted directly into the auditee's Azzule Supply Chain Program (SCP).
- Costco suppliers can then access their Azzule Supply Chain Program (SCP) to transfer the audit to Costco's Azzule site, to ensure the Costco team can view the uploaded audits to verify the supply chain.
 - Please see Resource Link for further details on how to transfer audits for Costco to view: [Azzule How to Send Audits to your Customers](#)

- If the supplier is not the auditee, they can retrieve or request the audit from their supplier through the SCP site, and then transfer to Costco's Azzule site.

For Azzule related questions please contact Azzule Support by email at support@azzule.com or by phone:

USA/Canada +1 805-354-7127

Mexico +52 66 77 16 50 37

Chile +56 32 3325045

Appendices

- Appendix I. Allergen and Labeling Requirements by Costco Region of Operation
- Appendix II. Microbiological Testing Requirements for High Risk Foods
- Appendix III. PFAS in Food Packaging
- Appendix IV. Fresh Produce Ethical Charter Implementation Program (ECIP)
- Appendix V. Costco Contacts
- Appendix VI. Other Audit Considerations
 - [Animal Welfare](#) or reach out to animalwelfare@costco.com
 - [Code of Conduct](#) or reach out to vendorcompliance@costco.com
 - [Supply Chain Security](#) or reach out to supplychainsecurity@costco.com
 - [Sustainability Commitment](#)

Change Log

Version	Section	Topic and Changes
V3.0	All	Made topics more general vs Country specific
V3.0	General Audit Requirements	Animal welfare requirements Removed wording for requirements for Animal Protein producers.
		Audit Frequency Added general Clause to mention audit frequency can be increased as needed.
		Announced vs Unannounced Audits Deferring to Scheme requirements
		Added statement: "This applies to all manufacturing, storage, distribution and repacking facilities, whether they are a direct supplier to Costco or not."
V3.0	Costco Approved Certification Bodies	Consolidated into North America, Asia, and Europe. Added to North America: BNQ, TSLC (Produce), GlobalSTD, MSVS (Produce) Added to Asia: Japan will accept SQF, BRC, FSSC22000, IFS, JFS-C regardless of the audit company
V3.0	Approved Audit Standards by scope of operation	Removed: GFSI-specific Costco Guidance; Reintroducing the Costco Addendum Applicable where listed under "Additional Requirements" to operations that manufacture foods/feeds and dietary supplements.
		Scope: Produce <ul style="list-style-type: none"> - Consolidating Costco Produce Addendum for Field-Packed and Costco Produce Facility Audit into a single Produce Addendum. - Added: Freshcare - Removed: EFI, GlobalGAP PSA
		Scope: Manufacture, processing, or packing of foods/feeds/beverages/ice or ingredients. <ul style="list-style-type: none"> - Combined Manufactured Feed/Food Contact Packaging with Ice/bottled production table.
		Warehouse, Storage, or Distribution <ul style="list-style-type: none"> - Removed Costco GMP as option - Removed Produce Facility Addendum for CanadaGAP and GlobalGAP

V3.0	Re-Audit Criteria	Added verbiage: "Vendors are responsible for the cost of the re-audit related to audit failures and recall/regulatory issues."
		Critical Findings specific to USA moved to Region Specific Requirements - USA
V3.0	Costco Audit Standards	Added: "Costco audit standards may only be performed by Costco approved certification bodies."
		Costco Addendum Section added to clarify the addendum requirement, anticipated duration/cost, and requirements for Corrective Actions.
		Costco Food Safety/GMP Audit <ul style="list-style-type: none"> - Updated from 90-day to 60-day window. Clarified Costco GMP will be completed in 1-2 onsite audit days (updated from single audit day). - Added requirement for CB to provide estimated audit duration and all inclusive cost before audit commences, and calculation for the cost of each audit day with Guaranteed Maximum Price \$2300 USD.
		Small Supplier Audit Small Supplier Audit GMP to be replaced with Introductory Costco GMP . Must be approved by Costco prior to scheduling. Removed: "Less than 25 employees" requirement.
V3.0	Costco Required System Elements	Foreign Material Control Removed: mandatory x-ray requirement. Added: must have a minimum metal detector or detector equivalent that works best for the product. Removed: Glass and brittle map, list is still necessary
		Product Traceability Clarified Mock Recall requirements
		Allergen Control Added: Requirements to have a documented procedure to ensure accuracy of allergen labeling.
		Pest Control Removed: specific requirements in their pest control system.
		Personnel Hygiene Removed: Employee food consumption/storage reqs, handwashing, produce operation farms, handwashing station requirements.

V3.0	Region Specific Requirements	<p>Revised specific country requirements.</p> <p>USA: Added: Clarification for US specific regulatory requirements (FSVP and other Importer Verification programs)</p> <p>Canada: Added Product Compliance Package (PCP) requirements.</p> <p>Australia: Added specific requirements.</p>
V3.0	Costco Audit Databases Enterprise Facility Audit (EFA) Database	<p>Removed: "Facilities that supply Canada can e-mail the completed registration forms to cnfsa@costco.com. Alternatively, if the facility is registered in the Costco Canada SafeFood database, Costco staff will set up the facility using that information. "</p> <p>statement.</p> <p>Removed: Job aids/errors link</p>
V3.0	Appendices	<p>Appendices (and corresponding annexes) will be hosted in a separate document.</p> <ul style="list-style-type: none"> - Appendix I. Allergen and Labeling - Appendix II. Microbiological Testing Requirements for High Risk Foods <ul style="list-style-type: none"> - <i>Addresses Test & Hold, Environmental Monitoring, finished product specifications, and testing resources.</i> - Appendix III. PFAS in Food Packaging - Appendix IV: Costco Contacts - Appendix V. Other Audit Considerations: <p>Appendix I. Allergen and Labeling Requirements by Costco Region of Operation</p> <p>Updated: Allergen list for TW.</p> <p>Appendix IV: Costco Contacts</p> <p>Separate file created and updated food safety contacts</p>