



Provided by the author(s) and University of Galway in accordance with publisher policies. Please cite the published version when available.

Title	Safe food safe people management system: enhancing compliance with safety legislation in Irish food and drink manufacturing SMEs
Author(s)	Jordan, Catherine
Publication Date	2016-03-16
Item record	<a href="http://hdl.handle.net/10379/5623">http://hdl.handle.net/10379/5623</a>

Downloaded 2024-04-26T07:35:57Z

Some rights reserved. For more information, please see the item record link above.



# **Safe Food Safe People Management System Enhancing Compliance with Safety Legislation in Irish Food and Drink Manufacturing SMEs**

---

Catherine Jordan



Submitted for the degree of Doctor of Philosophy  
To the  
National University of Ireland, Galway

Research Supervisor: Dr Martina Kelly, Mechanical Engineering, NUI Galway  
Research Director: Professor Peter McHugh, Biomedical Engineering, NUI  
Galway

Date Submitted: March, 2016

Volume: 2 of 2



# Table of Contents

Appendix A: Correspondence with Associate Professor Dorothy Watson.....	1
Appendix B: Review of the Business Regulatory Survey .....	3
Appendix C: Cover Letter and Feedback Sheet Pilot Survey .....	5
Appendix D: Results of the Pilot Study (Business Regulatory Compliance Overview) .....	7
Appendix E: Pilot of Pilot Business Regulation Survey .....	8
Appendix F: Cover Letter for Survey .....	13
Appendix G: Business Regulatory Compliance Overview .....	14
Appendix H: Business Regulatory Compliance Overview Results .....	15
Appendix I: Business Regulatory Compliance Overview Extrapolation of Results .	61
Appendix J: Industry Assessment Extrapolation of Results .....	67
Appendix K: Industry Assessment Semi Structured Interview Responses.....	78
Appendix L: Visual Check for OHS and/or Food Safety Documented Management Systems .....	103
Appendix M: Extrapolation of Results - Case Study Business Regulatory Compliance Overview.....	157
Appendix N: Case Study Semi Structured Interview Questions.....	168



## **Appendix A: Correspondence with Associate Professor Dorothy Watson**

Associate Professor Dorothy Watson was a co-author for the Business Regulation Survey 2007 run by the Irish Government at that time. The survey was discovered during the research for this study and Professor Watson was contacted to request permission to adapt the survey to this research. A copy of the correspondence is presented below.

**From:** JORDAN, CATHERINE [mailto:C.JORDAN7@nuigalway.ie]  
**Sent:** 01 November 2011 18:15  
**To:** Dorothy Watson  
**Subject:** Business Regulation Survey 2007

Dear Professor Watson,

My name is Catherine Jordan and I am a PhD research student at NUIG.

The research area I have chosen is, Occupational Health & Safety in Food & Drink manufacturing SMEs in Ireland.

I came across the Business Regulation Survey some time ago and found it very interesting. The results from the survey gave a large amount of information relevant to my research. I wondered if I could phone you to discuss maybe using the survey for my own research. My plan would be to use the core of the ESRI survey with some minor changes to make the survey more applicable to the Food & Drink Industry.

If my using the survey is something you would consider, I would be grateful if you could forward your number please and I will phone you. I could give you more information regarding my research and answer any questions that you may have.

Thank you for your time.

Kind regards,

## Appendix A

Catherine Jordan

RE: Business Regulation Survey 2007

Dorothy Watson <Dorothy.Watson@esri.ie> JORDAN, CATHERINE;

Hi Catherine,

There is no problem at all in you using the questionnaire for your own survey, but I wouldn't underestimate the difficulties involved in getting responses from businesses. It would help if you could get an endorsement from a representative body such as ISME or the small firms association.

You can reach me at the ESRI number (01) 863 2000 if you would like to discuss further.

Kind regards,

Dorothy

## **Appendix B: Review of the Business Regulatory Survey**

### **Review Conducted by Associate Professor Dorothy Watson**

Dorothy Watson is an associate professor at The Economic and Social Research Institute and is the co-author of the Business Regulation Survey 2007 compiled and distributed on behalf of the Irish Government at that time. The survey was distributed to all business types and sizes (large, medium, small & micro-sized).

The Business Regulation Survey 2007 with permission from Professor Watson was amended and adapted for the purposes of this PhD and titled 'Business Regulatory Compliance Overview'. Once amended the survey was returned to Professor Watson who reviewed and validated the survey for distribution as part of the research conducted for this PhD.

**QA7 Which of the following would you say are the three most important challenges facing your business today? Please rank the most important challenges from 1 to 3. [RANK 1,2,3]**

- a Increased competition \_\_\_\_\_
- b Inadequate infrastructure - transport, communications or other \_\_\_\_\_
- c Regulation \_\_\_\_\_
- d Labour Costs \_\_\_\_\_
- e Staffing issues (recruitment, turnover)\_\_\_\_\_
- f Other business costs such as insurance or local authority charges \_\_\_\_\_

You may need to add 'falling demand' to this list

**B5 Which of the following three areas of legislation would you say takes priority (time, cost etc.) in your business today? Please rank from 1 to 3. [RANK 1,2,3]**

- a. Health & Safety Legislation \_\_\_\_\_
- b. Food Safety Legislation \_\_\_\_\_
- c. Environmental Legislation \_\_\_\_\_



## Appendix B

‘Takes priority’ may not be clear. Do you mean ‘adds most to cost’, ‘is linked to the compliance greatest burden’?

**C1 What Regulator do you most regularly deal with regarding regulations affecting your business? [If there is more than one, please list in the order of importance in terms of overall impact on your business].**

If your focus is on food safety, you may want to ask explicitly about food safety regulators – in case these are not the most-contacted.

**D2 For those areas where compliance is a heavy burden, please say whether it is the actual requirements of the regulation, the reporting requirements or both that is most burdensome [TICK ✓ ONE BOX ONLY FOR EACH AREA]**

**[For example, in the case of VAT, actual compliance means paying the VAT due, while the reporting requirement refers to the requirement to make VAT returns] and [in the case of Food Safety and Health and Safety actual the documented management system is the reporting requirement and implementation is the actual requirement].**

Is the documented management system part of the reporting requirement and implementing it is the ‘actual requirement’?

You might add this as a separate set of columns to D1 above – as you will need a response for each type of regulation that is a heavy burden.

**E10 Excluding monies that would be paid on tax / PRSI requirements, do you know the approximate annual financial cost to your business of complying with regulations? (e.g. from hiring in expertise, staff costs, having to buy-in or upgrade to new equipment to comply with requirements etc.)**

[TICK ✓ ONE BOX ONLY]

Yes \_\_1 GO TO E11

No \_\_2 GO TO E12

This may be a difficult one to answer for respondents – suggest a small pilot test to check

## **Appendix C: Cover Letter and Feedback Sheet Pilot Survey**

Dear Sir/Madam,

My name is Catherine Jordan and I am a PhD research student in NUI Galway.

A survey has been compiled with the intention of distributing and collecting information on the opinions of food & drink manufacturing SME Owner/Managers with regard to regulation in the sector. The survey is designed to gather data on, the burden of regulation for SMEs, to identify the regulations that are regarded as particularly burdensome etc.

Having professional experience in the food and drink industry and with the research for this PhD thesis I plan to design a solution in the form of management system to reduce the burden of regulation and promote compliance, in particular with occupational health & safety requirements. It is anticipated that this PhD study, the system designed as a result of the study and future publications will create an awareness of the regulatory burden in food and drink manufacturing.

Before the survey 'Business Regulatory Compliance Overview' is sent to small business on a national level it is a requirement that a pilot run of the survey is conducted. The main purpose of the pilot is to make sure that the questionnaire is working properly – that business owners are able to answer questions and that the wording is not confusing. In this regard I would be grateful if you could complete the attached survey and return it to [c.jordan7@nuigalway.ie](mailto:c.jordan7@nuigalway.ie) at your earliest convenience please. A feedback form has also been attached in which any suggested changes or additions can be recorded.

Thank you for your time,

Kind regards,

Catherine.

[c.jordan@nuigalway.ie](mailto:c.jordan@nuigalway.ie)

**FEEDBACK SHEET FOR SURVEY**  
**'Business Regulatory Compliance Overview'**

How would you rate the questions in the survey with regard to relevance, clarity, comprehensiveness etc.?

What could be changed to improve the quality and the usability of this questionnaire?

Please identify the individual question(s) to which in your opinion changes should/could be made.

Please explain your reason(s) for making any changes.

## **Appendix D: Results of the Pilot Study (Business Regulatory Compliance Overview)**

The changes required following the pilot of the survey, the main purpose of which was to make sure that the questionnaire is working properly, are presented below. The responses to the pilot questionnaires were examined carefully to ensure that the questionnaire was working carefully and that the questions were interpreted as anticipated.

All of the questions with the exception of question D7 below were found to working correctly.

**Question D7 originally read - Please say to what extent you agree or disagree with the following statements about compliance with regulation [TICK  ONE BOX ONLY FOR EACH STATEMENT, Agree, Strongly Agree, Nether Agree or Disagree, Disagree and Strongly Disagree. The options were as follows:-**

- a. Compliance is having a documented system
- b. Compliance is having a system in practice
- c. Compliance is having both a system in practice and having a documented system

### **Result of Pilot**

1. Five participants selected 'agree/strongly agree' for each option/statement (a to c), however, if option 'c' is correct, then options 'a' and 'b' can't be correct.
2. Others interpreted the question as expected, disagreed with 'a' and 'b' and agreed/strongly agreed with 'c'.

### **Amended Question**

The final version of question D7 read the same as the original question however the options were amended as follows:-

- a. Compliance is having a documented system only
- b. Compliance is having a system in practice only
- c. Compliance is having both a system in practice and having a documented system

## Appendix E: Pilot of Pilot Business Regulation Survey

**B2 How much impact does each of the following areas of regulation have on your business? [TICK ✓ ONE BOX ONLY FOR EACH REGULATION BELOW]**

	<b>A Major Impact</b>	<b>A Moderate Impact</b>	<b>Little Impact</b>	<b>No Impact</b>
a. Income Tax and Corporation Tax	__1	__2	__3	__4
b. VAT	__1	__2	__3	__4
c. Customs Regulations	__1	__2	__3	__4
d. Health & Safety regulations	__1	__2	__3	__4
e. Other Employment Law	__1	__2	__3	__4
f. Environmental Legislation	__1	__2	__3	__4
g. Company Law	__1	__2	__3	__4

Appendix E

h. Food Safety Regulations	__1	__2	__3	__4
i. Other (please specify)	__1	__2	__3	__4
(1)_____	__1	__2	__3	__4
(2)_____	__1	__2	__3	__4
(3)_____	__1	__2	__3	__4

**C6 Please say to what extent you agree or disagree with the following statements about your contact with this regulator [TICK  $\surd$  ONE BOX ONLY FOR EACH STATEMENT BELOW]**

	Agree	Strongly Agree	Neither Agree nor Disagree	Disagree	Strongly Disagree
a Officials give definite answers to queries	__1	__2	__3	__4	__5
b The response of the Regulator is given within a reasonable time	__1	__2	__3	__4	__5

Appendix E

c It is clear who is responsible for regulatory decisions	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
d The process for appeals and complaints is clear	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
e The Regulator's practices are flexible and not bureaucratic	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
f Decisions are consistent and predictable over time	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
g This Regulator has a good understanding of the processes and practices in my business sector	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5

**D7 Please say to what extent you agree or disagree with the following statements about compliance with regulation [TICK  $\surd$  ONE BOX ONLY FOR EACH STATEMENT]**

	Agree	Strongly Agree	Neither Agree nor Disagree	Disagree	Strongly Disagree
a Compliance is having a documented system only	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
b Compliance is having a system in practice only	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5

Appendix E

c Compliance is having both a system in practice and having a documented system \_1 \_2 \_3 \_4 \_5

**E3 Please say to what extent you agree or disagree with the following statements regarding the impact of regulation on competition in your sector. [TICK ✓ ONE BOX ONLY FOR EACH STATEMENT]**

	Agree	Strongly Agree	Neither Agree nor Disagree	Disagree	Strongly Disagree
a Regulations help to break down barriers to competition	<input type="checkbox"/> _1	<input type="checkbox"/> _2	<input type="checkbox"/> _3	<input type="checkbox"/> _4	<input type="checkbox"/> _5
b Regulations make it difficult for new firms to enter the sector	<input type="checkbox"/> _1	<input type="checkbox"/> _2	<input type="checkbox"/> _3	<input type="checkbox"/> _4	<input type="checkbox"/> _5
c Regulations increase the intensity of competition between firms in this sector	<input type="checkbox"/> _1	<input type="checkbox"/> _2	<input type="checkbox"/> _3	<input type="checkbox"/> _4	<input type="checkbox"/> _5
d Regulations prevent competitors unfairly selling below my prices	<input type="checkbox"/> _1	<input type="checkbox"/> _2	<input type="checkbox"/> _3	<input type="checkbox"/> _4	<input type="checkbox"/> _5

**F3 The following items are about legislation originating at the EU level. Please say to what extent you agree or disagree with the following statements.**

[TICK ✓ ONE BOX ONLY FOR EACH STATEMENT]

Agree	Strongly Agree	Neither Agree nor Disagree	Disagree	Strongly Disagree
-------	----------------	----------------------------	----------	-------------------



Appendix E

a I am aware of developments at EU level to introduce legislation in my sector	__1	__2	__3	__4	__5
b Government Departments take account of the business requirements of my sector when negotiating EU legislation	__1	__2	__3	__4	__5
c EU legislation is helping to break down barriers that can stop business from expanding and being more innovative	__1	__2	__3	__4	__5

## Appendix F: Cover Letter for Survey

### Cover Letter for Survey (Business Regulatory Compliance Overview)

My name is Catherine Jordan and I am a PhD research student in the College of Engineering & Informatics at the National University of Ireland Galway. I am conducting a study on owner-managers' views on regulation in Food and Drink Manufacturing Small & Medium Enterprises (SMEs).

The objective of this research project is to understand the regulations that SMEs deem to be most important; to determine if these regulations present a burden to SMEs; and to examine the extent of this burden. Through your participation, I hope to be able to tailor regulations to meet the needs of SMEs whilst ensuring compliance with regulation. Ultimately this should leave more time for the daily running of your business.

I appreciate how busy you are but the survey will take only 10 minutes to complete. All data collected will be treated confidentially and the survey is anonymous.

There is an opportunity to provide your details at the end of the survey for a possible follow-up interview, if you wish to do so.

The completed survey is protected using encryption provided by 'Survey Monkey' as part of their service. A copy of the results can be forwarded to all who participate by sending a request to [c.jordan7@nuigalway.ie](mailto:c.jordan7@nuigalway.ie)

To participate please click the link below or copy it into your web browser.

<https://www.surveymonkey.com/s/DRR39S2>

Please contact me with any queries you may have at [c.jordan7@nuigalway.ie](mailto:c.jordan7@nuigalway.ie)

Thank you,

Kind regards,

Catherine Jordan

## **Appendix G: Business Regulatory Compliance Overview**

A copy of the survey distributed to the Irish food and drink manufacturing small & medium-sized enterprises is presented here.

*Figure Removed for Copyright Reasons*

# Appendix H: Business Regulatory Compliance Overview Results

## Section A

**A1 Which of the following best describes your company?** [TICK [✓] ONE BOX ONLY].

Irish owned private company \_\_1

Franchise \_\_4

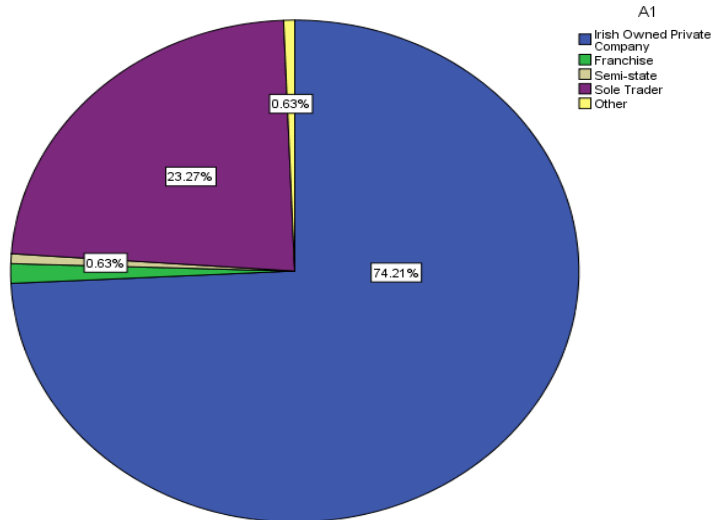
Irish owned public company \_\_2

Semi-state \_\_5

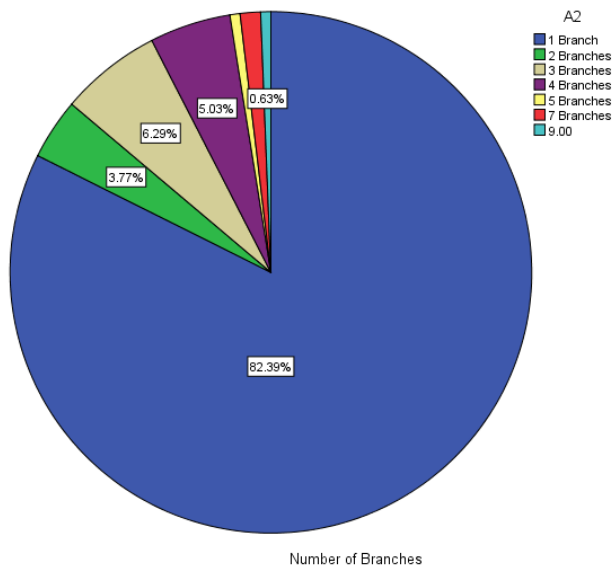
Subsidiary of overseas company \_\_3

Sole trader \_\_6

Other (please specify) \_\_\_\_\_ \_\_7



**A2 How many branches or outlets does your company currently have throughout the Republic of Ireland?** \_\_\_\_\_ branches/outlets. [NOTE: MUST BE ONE OR MORE]

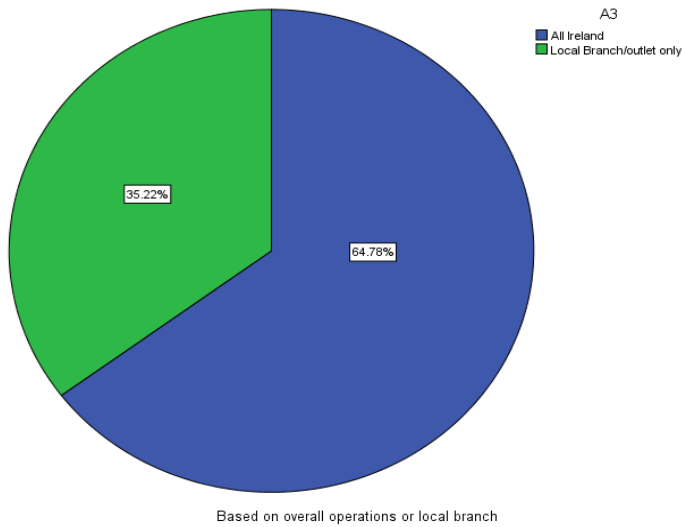


**A3 [IF MORE THAN ONE] Are you able to answer in relation to the overall operations of the company in Ireland or in relation to the branch or outlet where you are located?** [TICK ✓ ONE BOX ONLY]

All-Ireland \_\_1

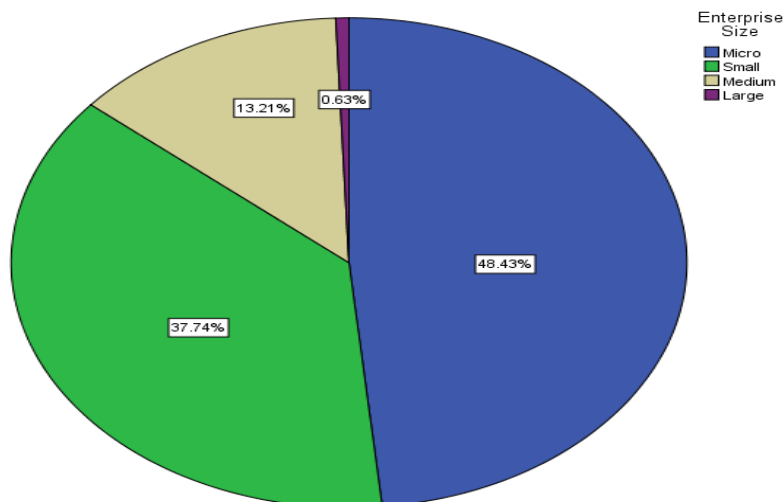
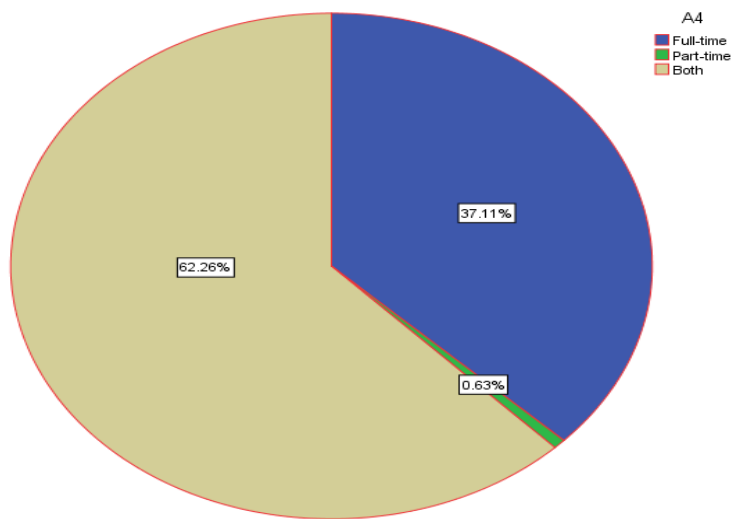
Local branch/outlet ONLY \_\_2

# Appendix H



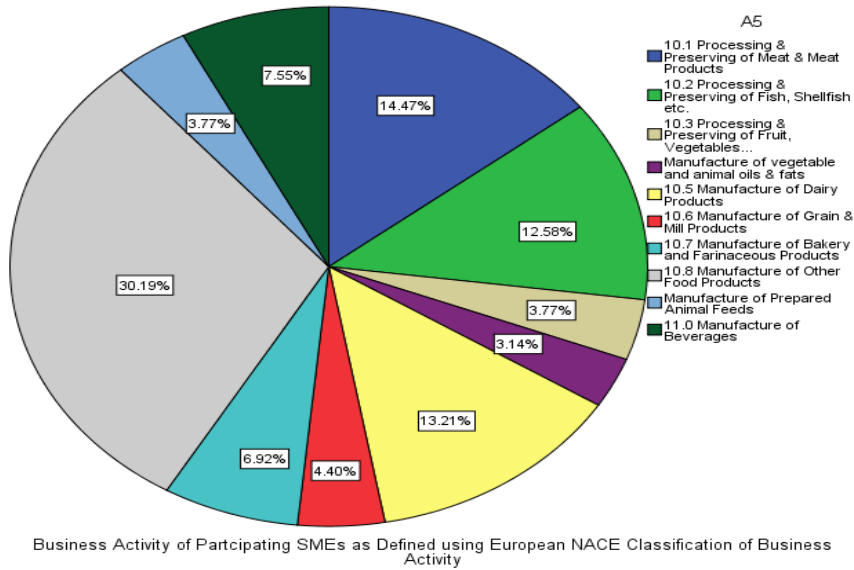
**A4 What is the total number of persons currently engaged in your company, on a full-time and part-time basis? By part-time we mean usually working less than 30 hours per week. Please include proprietors, owners and managers.**

\_\_\_\_\_ Full-time      \_\_\_\_\_ part-time



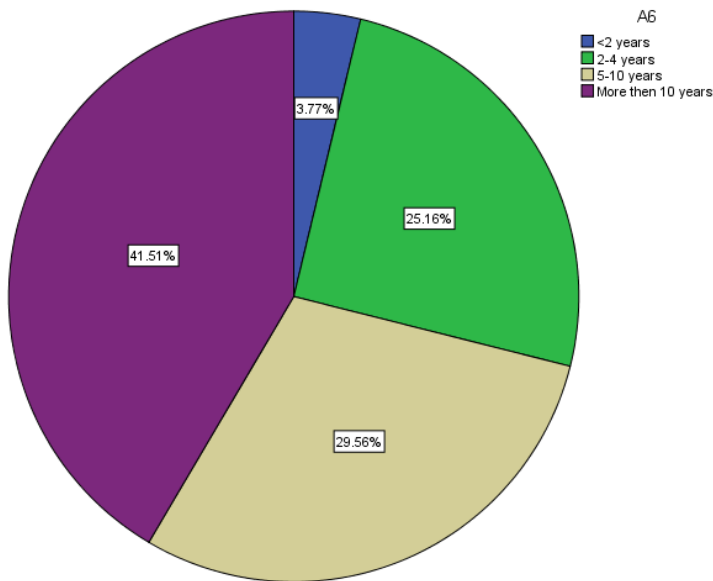
## Appendix H

### A5 What is the main activity of your business or organisation?



### A6 How long has your business been operating?

Less than 2 years \_\_1      2 - 4 years \_\_2      5 - 10 years \_\_3      More than 10 years \_\_4

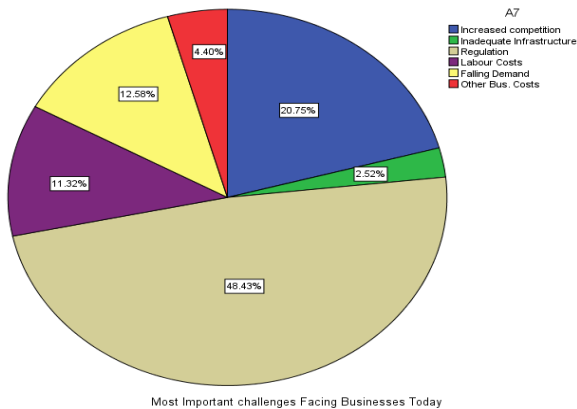


### A7 Which of the following would you say are the three most important challenges facing your business today? Please rank the most important challenges from 1 to 3. [RANK 1,2,3]

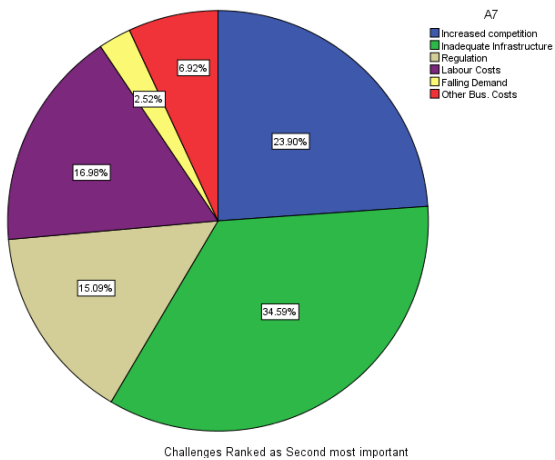
a Increased competition \_\_\_\_ b Inadequate infrastructure - transport, communications or other c Regulation \_\_\_\_ d Labour Costs \_\_\_\_ e Falling demand \_\_\_\_ f Other business costs such as insurance or local authority charges \_\_\_\_ g Staffing issues (recruitment, turnover) \_\_\_\_

## Appendix H

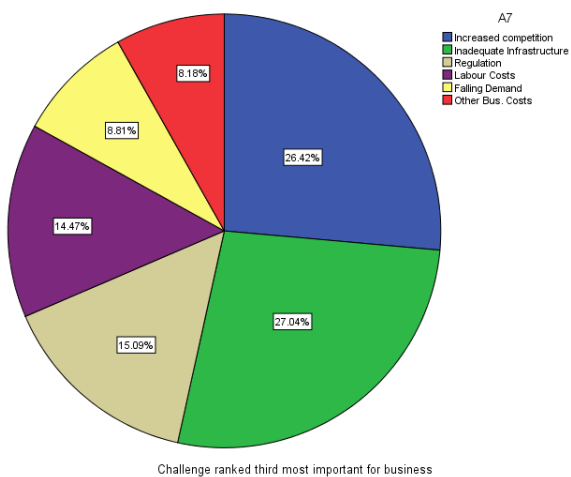
### RANK 1



### RANK 2



### RANK 3



## **SECTION B: Areas of Regulation**

For the purpose of completing this questionnaire, the term “Regulator” is used to cover “Independent or Sectoral Regulators, and any Government Department/Office with a regulatory function” and “Impact” refers to “the negative impact”.

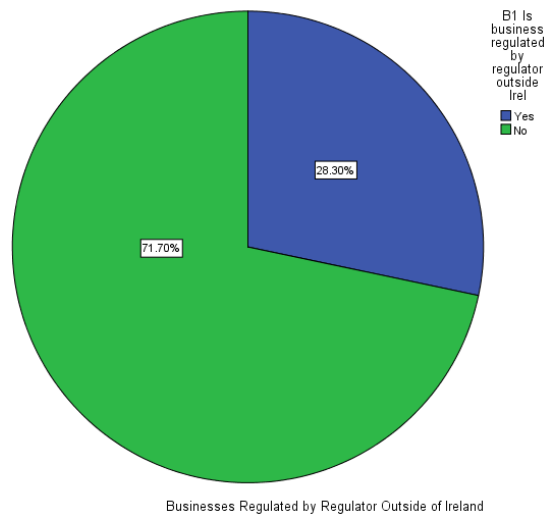
**B1** Is your business regulated by a regulator outside of Ireland? [TICK ✓ ONE BOX ONLY]

Yes \_\_1

No \_\_2

**If yes, please answer the questions below in relation to your Irish regulators.**

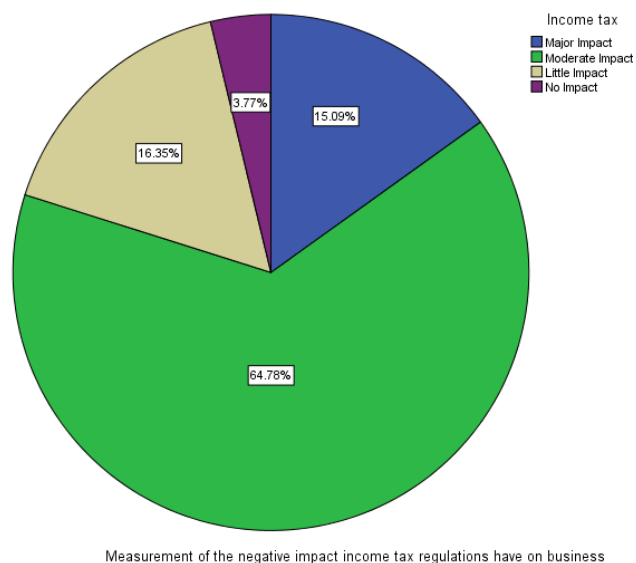
## Appendix H



**B2 How much impact does each of the following areas of regulation have on your business? [TICK ✓ ONE BOX ONLY FOR EACH REGULATION BELOW]**

	<b>A Major Impact</b>	<b>A Moderate Impact</b>	<b>Little Impact</b>	<b>No Impact</b>
a. Income Tax and Corporation Tax	<input type="checkbox"/> _1	<input type="checkbox"/> _2	<input type="checkbox"/> _3	<input type="checkbox"/> _4
b. VAT	<input type="checkbox"/> _1	<input type="checkbox"/> _2	<input type="checkbox"/> _3	<input type="checkbox"/> _4
c. Customs Regulations	<input type="checkbox"/> _1	<input type="checkbox"/> _2	<input type="checkbox"/> _3	<input type="checkbox"/> _4
d. Health & Safety regulations	<input type="checkbox"/> _1	<input type="checkbox"/> _2	<input type="checkbox"/> _3	<input type="checkbox"/> _4
e. Other Employment Law	<input type="checkbox"/> _1	<input type="checkbox"/> _2	<input type="checkbox"/> _3	<input type="checkbox"/> _4
f. Environmental Legislation	<input type="checkbox"/> _1	<input type="checkbox"/> _2	<input type="checkbox"/> _3	<input type="checkbox"/> _4
g. Company Law	<input type="checkbox"/> _1	<input type="checkbox"/> _2	<input type="checkbox"/> _3	<input type="checkbox"/> _4
h. Food Safety Regulations	<input type="checkbox"/> _1	<input type="checkbox"/> _2	<input type="checkbox"/> _3	<input type="checkbox"/> _4
i. Other (please specify)	<input type="checkbox"/> _1	<input type="checkbox"/> _2	<input type="checkbox"/> _3	<input type="checkbox"/> _4
(1) _____	<input type="checkbox"/> _1	<input type="checkbox"/> _2	<input type="checkbox"/> _3	<input type="checkbox"/> _4
(2) _____	<input type="checkbox"/> _1	<input type="checkbox"/> _2	<input type="checkbox"/> _3	<input type="checkbox"/> _4
(3) _____	<input type="checkbox"/> _1	<input type="checkbox"/> _2	<input type="checkbox"/> _3	<input type="checkbox"/> _4

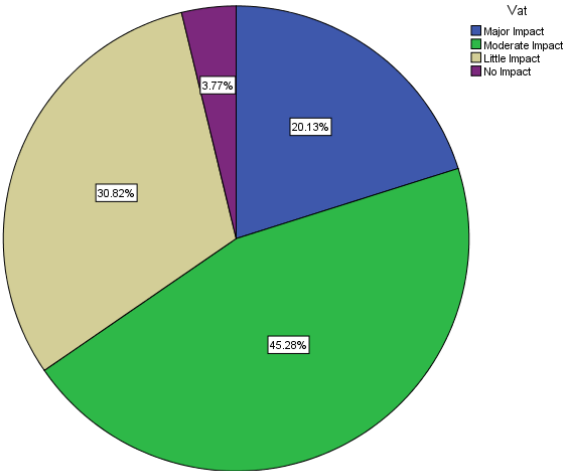
### A Income Tax and Corporation Tax





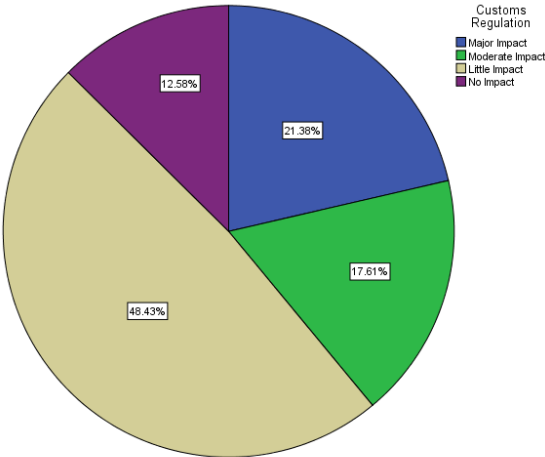
Appendix H

**B VAT**



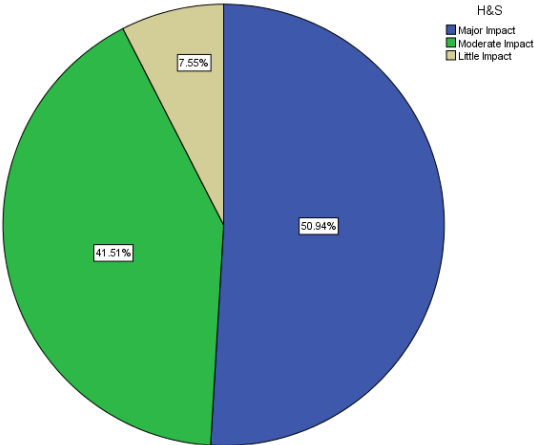
Negative Impact of vat regulations on business

**C Customs Regulations**



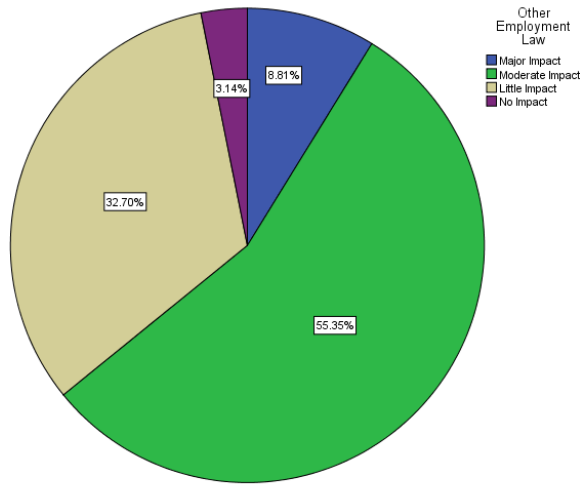
Negative Impact of customs regulations regulations on business

**D OHS Regulations**



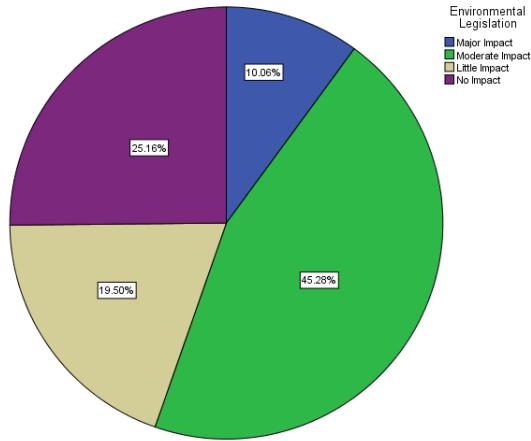
# Appendix H

## E Other Employment Law



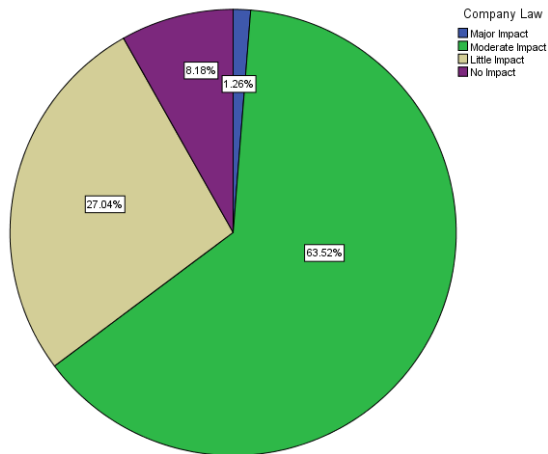
Negative Impact of other employment law regulations on business

## F Environmental Regulations



Negative Impact of environmental regulations on business

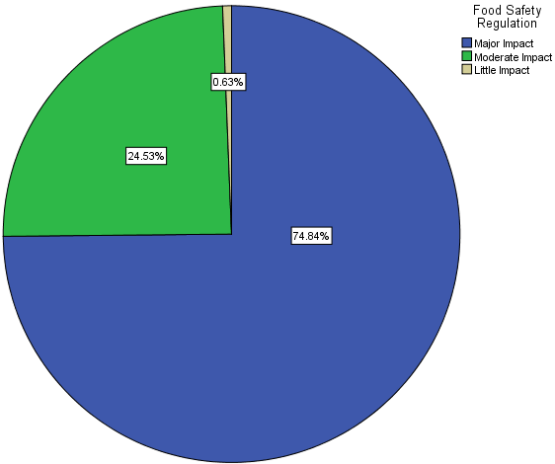
## G Company Law



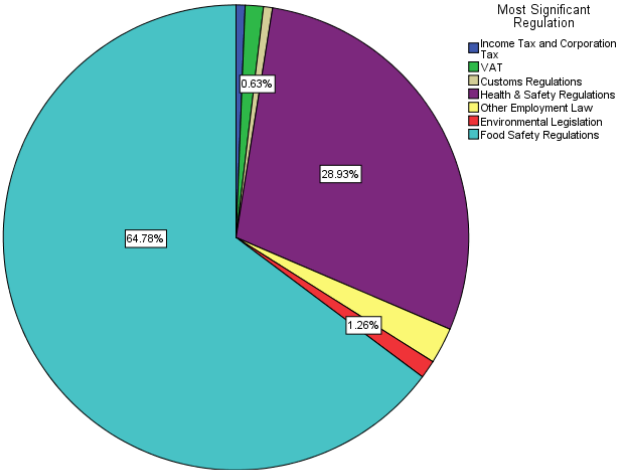
Negative Impact of company law regulations on business

Appendix H

**H Food Safety Regulations**



**B3 Which of the above areas listed from (a) to (i) is most significant for your business?**  
 [PLEASE SELECT ONLY ONE AREA]



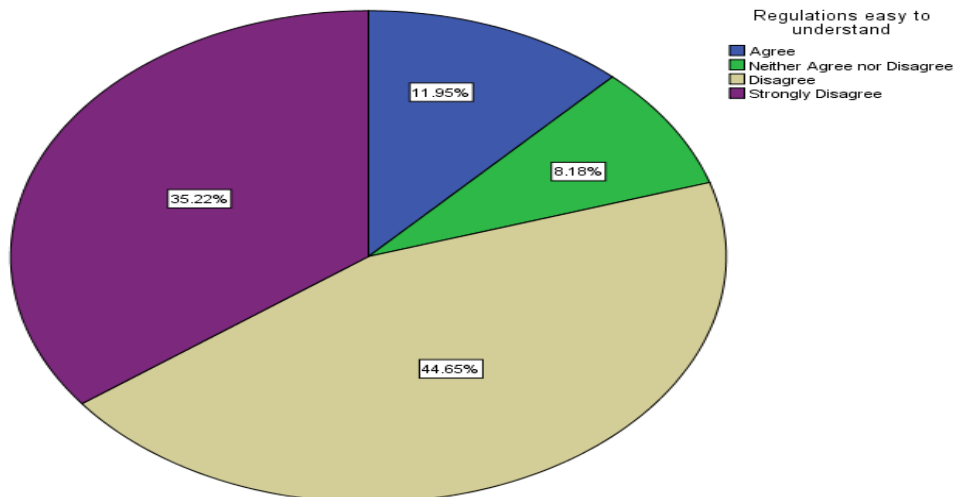
Regulation having the most significant for your business

**B4 Thinking now of the area of regulation that is most significant for your business, that you selected above do you agree or disagree with the following statements? [TICK ✓ ONE BOX ONLY FOR EACH CATEGORY BELOW]**

	Strongly Agree	Agree	Neither Agree nor Disagree	Disagree	Strongly Disagree
a The regulations are easy to understand	__1	__2	__3	__4	__5
b The regulations achieve their objectives	__1	__2	__3	__4	__5
c The regulations are flexible enough to be implemented efficiently	__1	__2	__3	__4	__5
d The regulations are consistent with one another	__1	__2	__3	__4	__5
e Despite the number of regulations, it is still possible to comply	__1	__2	__3	__4	__5
f The regulations are appropriately enforced	__1	__2	__3	__4	__5

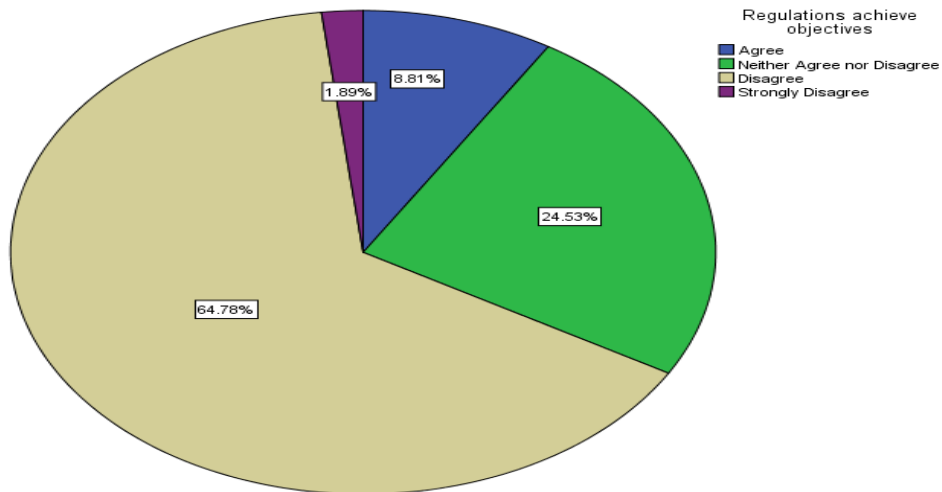
## Appendix H

### A Regulations are easy to understand



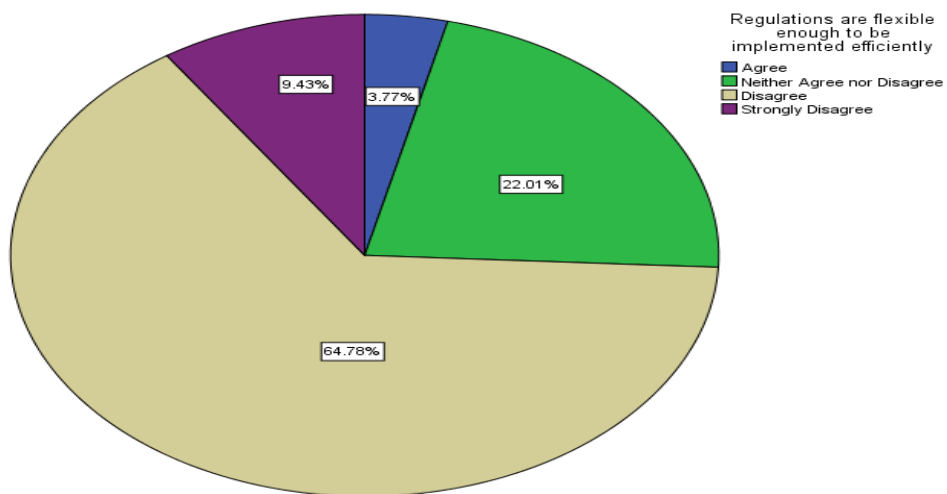
Regulations are Easy to Understand

### B Regulations achieve their objectives



Regulations Achieve their Objectives

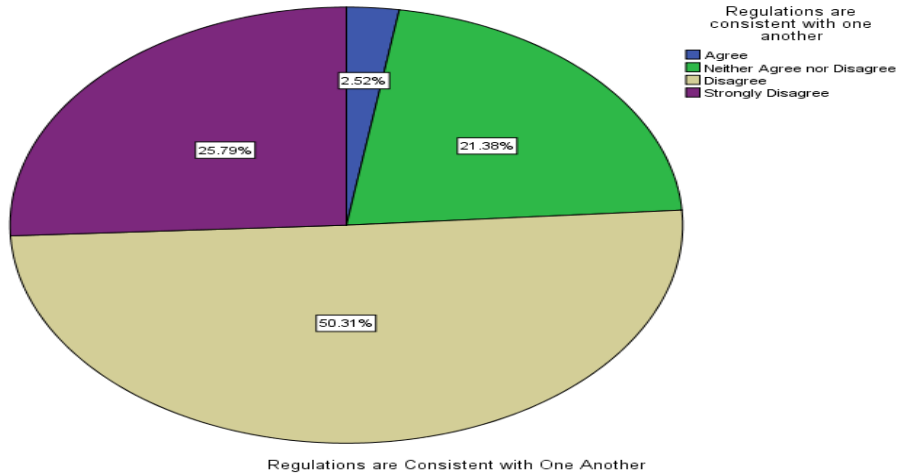
### C Regulations are flexible enough to be implemented efficiently



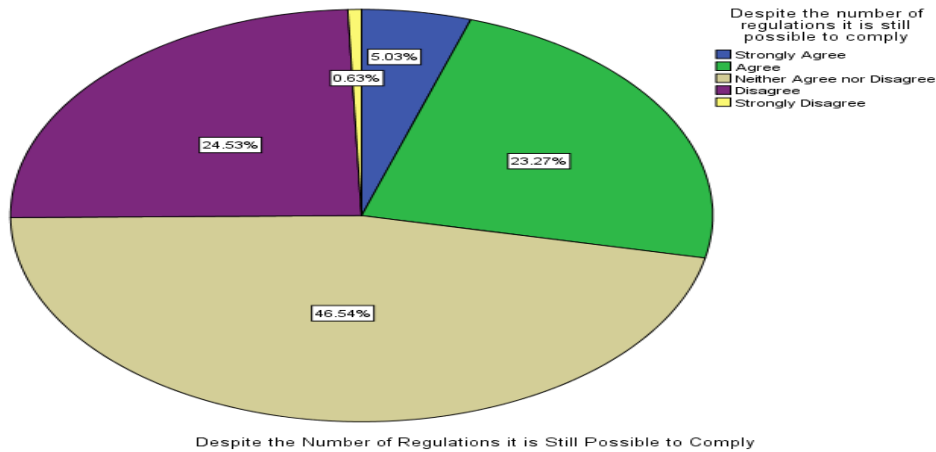
Regulations are Flexible enough to be Implemented Efficiently

# Appendix H

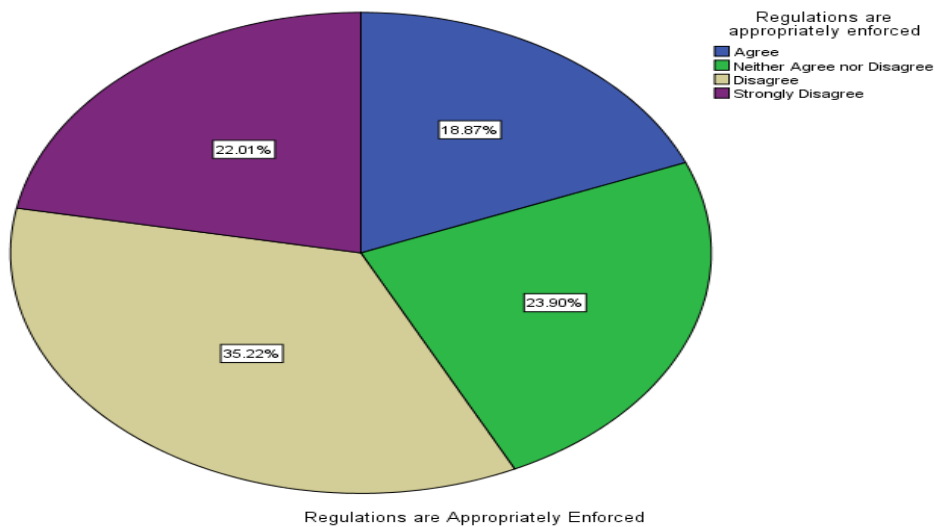
## D Regulations are consistent with one another



## E Despite the number of regulations it is still possible to comply



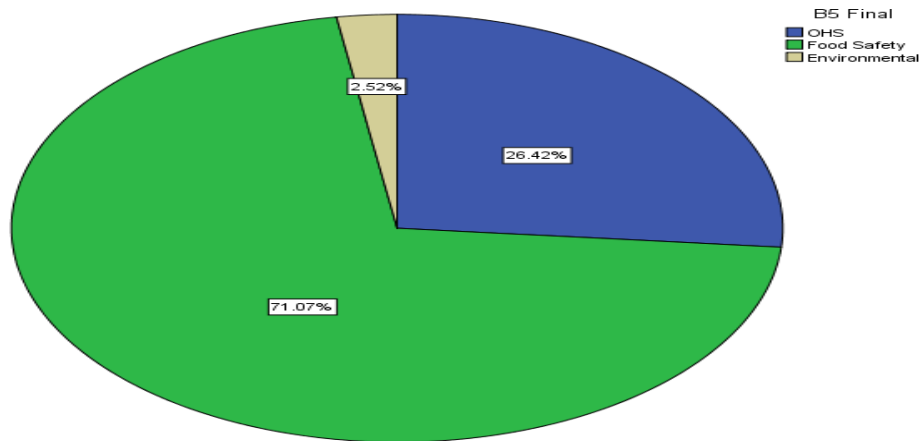
## F Regulations are appropriately enforced



## B5 Which of the following three areas of legislation would you say takes priority (time, cost etc.) in your business today? Please rank from 1 to 3. [RANK 1,2,3]

- Health & Safety Legislation \_\_\_\_\_
- Food Safety Legislation \_\_\_\_\_
- Environmental Legislation \_\_\_\_\_

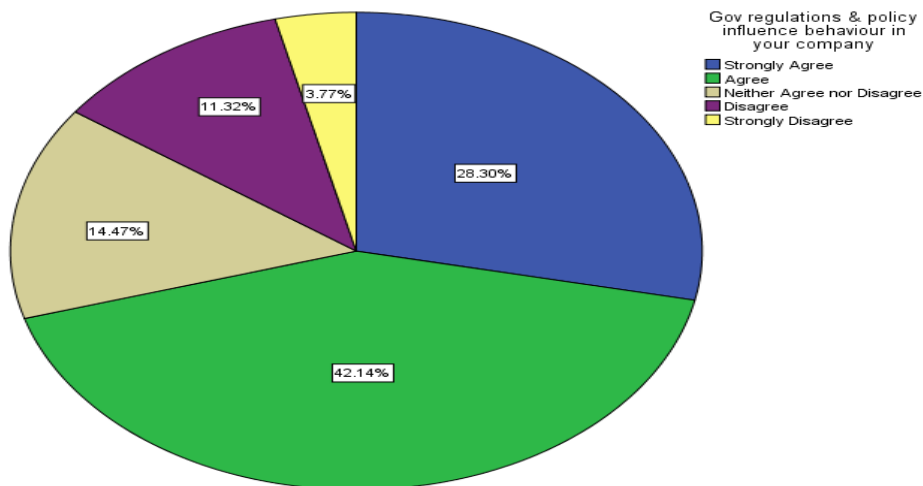
## Appendix H



**B6 Please say to what extent you agree or disagree with the following statements. [TICK ✓ ONE BOX ONLY FOR EACH STATEMENT BELOW]**

	Strongly Agree	Agree	Neither Agree nor Disagree	Disagree	Strongly Disagree
a Government Regulations & Policy influence behaviour in our company	__1	__2	__3	__4	__5
d There is sufficient communication of Health & Safety regulation by the authority	__1	__2	__3	__4	__5
e There is sufficient communication of food safety regulation by the authority	__1	__2	__3	__4	__5

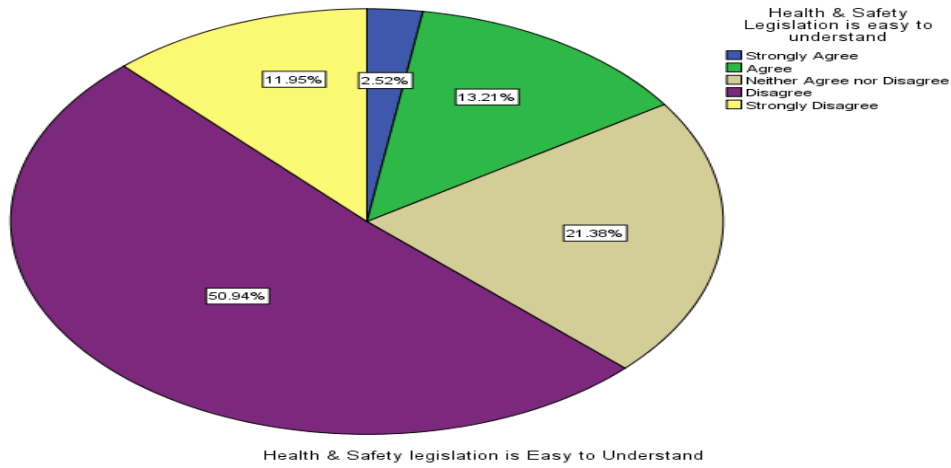
**A Government regulations & policy influence behaviour in your company**



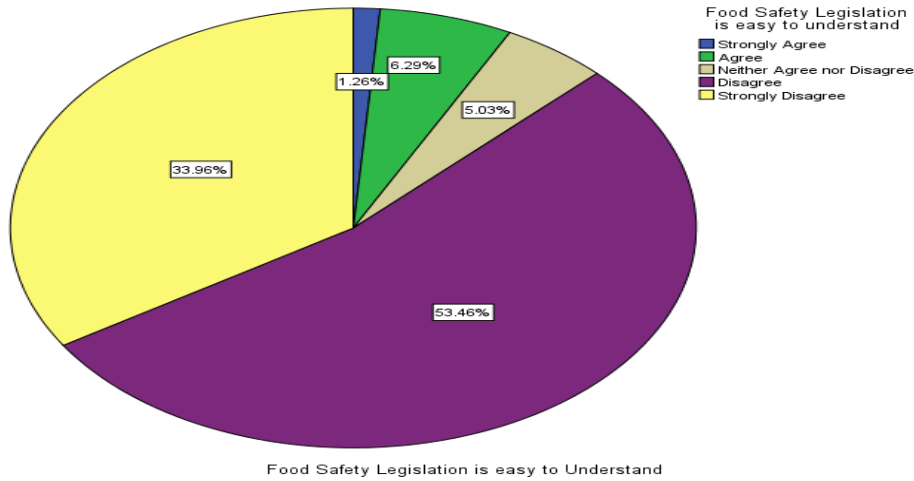
Government Regulations & Policy Influence Behaviour in Your Company

# Appendix H

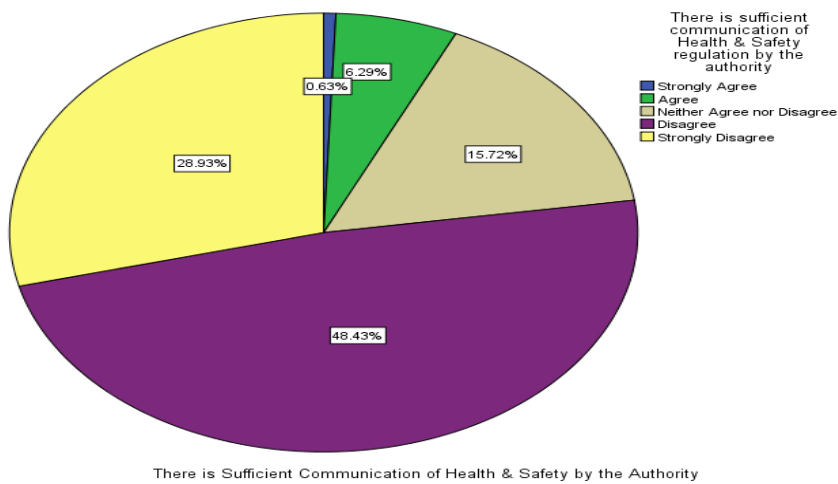
## B Health & Safety Legislation is easy to understand



## C Food safety legislation is easy to understand

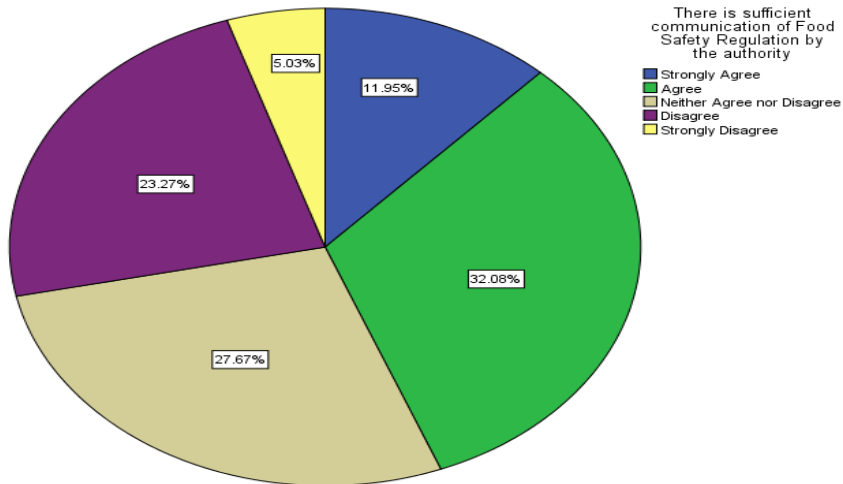


## D There is sufficient communication of health & safety regulation by the authority



## Appendix H

### E There is sufficient communication of food safety regulation by the authority

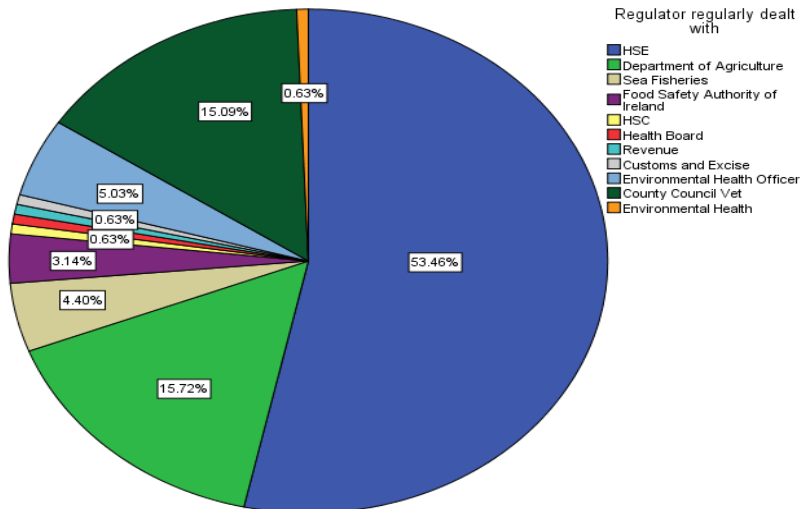


There is Sufficient Communication of Food Safety Regulation by the Authority

### SECTION C: Contact with Regulators

**C1 What Regulator do you most regularly deal with regarding regulations affecting your business? [If there is more than one, please list in the order of importance in terms of overall impact on your business].**

- (1) \_\_\_\_\_
- (2) \_\_\_\_\_
- (3) \_\_\_\_\_



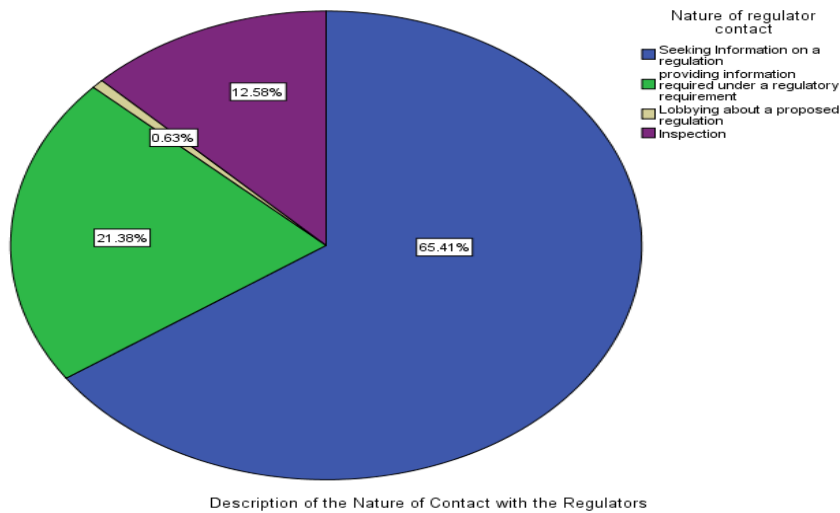
Regulator Most Regularly Dealt With Regarding Regulations Affecting Business

**C2 Which of the following best describes the nature of your contact? [TICK ✓ ALL THAT APPLY]**

- a. Seeking information on a regulation \_\_1
- b. Providing information required under a regulatory requirement \_\_2
- c. Lobbying about a proposed regulation \_\_3
- d. Inspection \_\_4
- e. Other (please specify) \_\_\_\_\_5

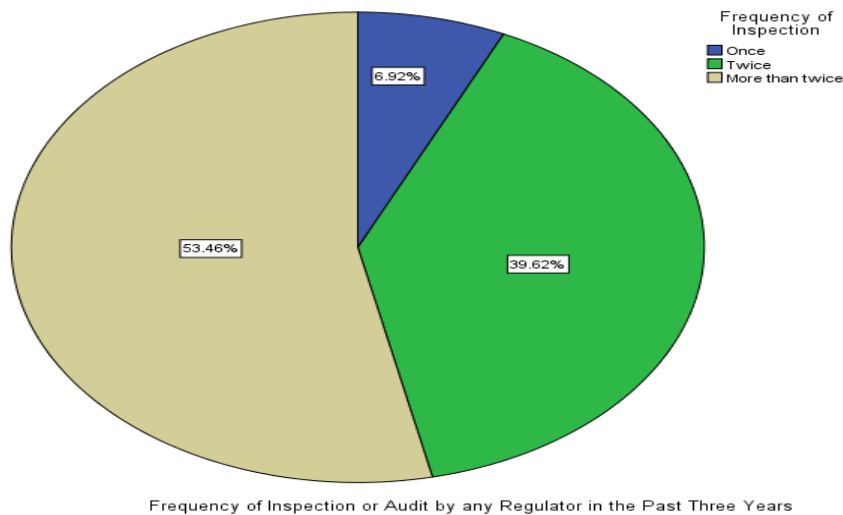


## Appendix H

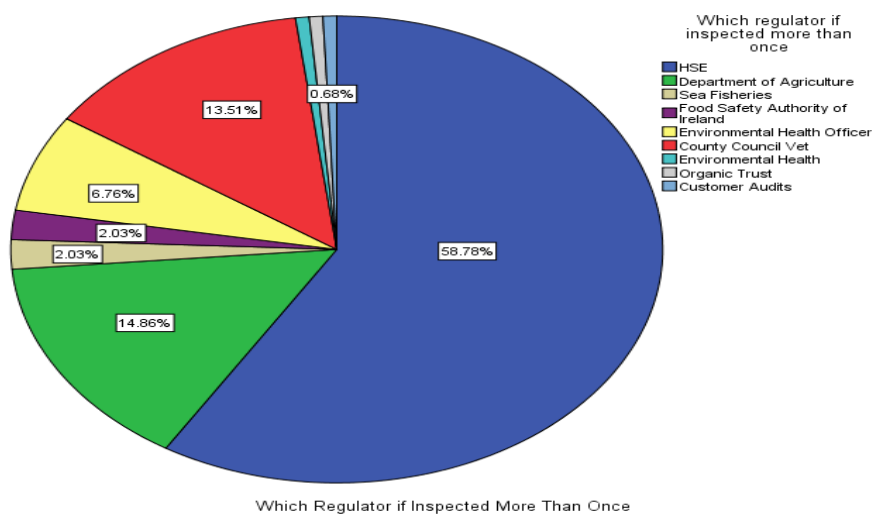


**C3 How frequently have you been inspected or audited by any regulator in the past three years?**  
 [TICK ✓ ONE BOX ONLY]

Never \_\_1      Once \_\_2      Twice \_\_3      More than twice \_\_4



**C4 [IF ONCE OR MORE OFTEN] Which Regulator(s)?**

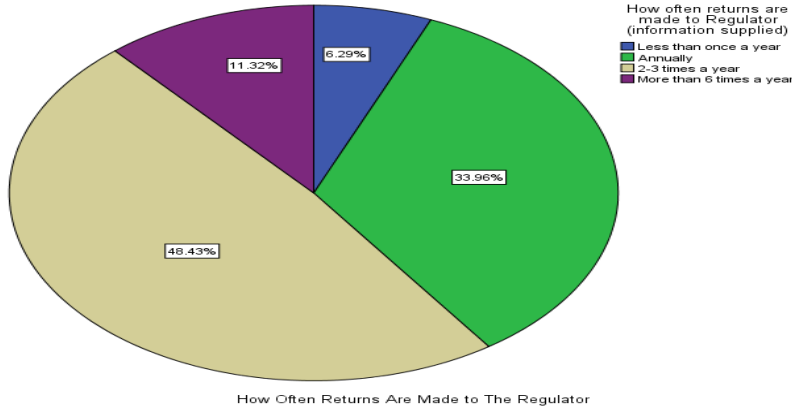


Please answer the following questions (C5 to C8) in relation to the regulator you most often deal with.

## Appendix H

### C5 How often do you have to make returns/supply information to this regulator?

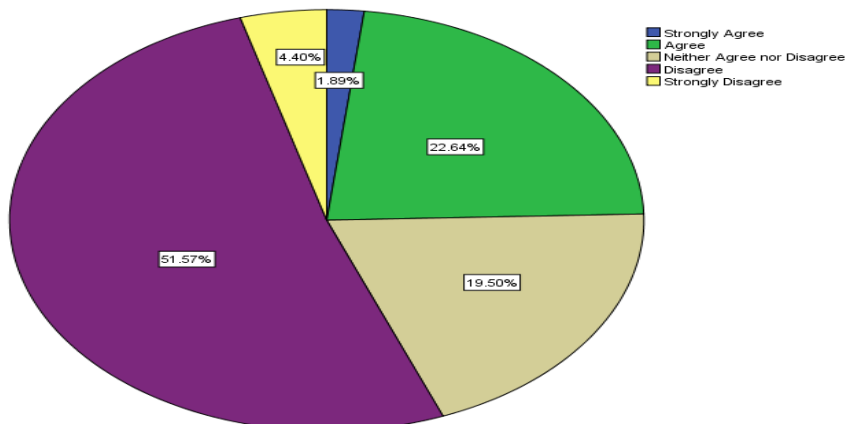
Less than once a year      Annually      2-3 times a year      4-6 times a year      More than 6 times a year  
 \_\_1                              \_\_2                              \_\_3                              \_\_4                              \_\_5



### C6 Please say to what extent you agree or disagree with the following statements about your contact with this regulator [TICK $\sqrt$ ONE BOX ONLY FOR EACH STATEMENT BELOW]

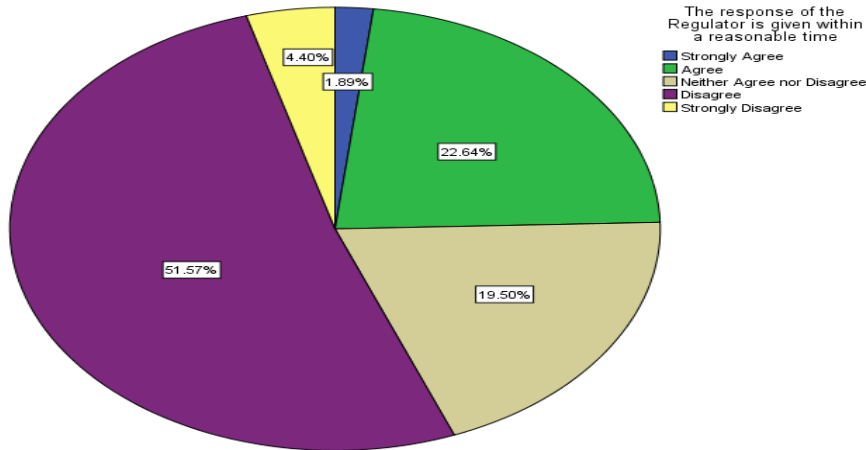
	Strongly Agree	Agree	Neither Agree nor Disagree	Disagree	Strongly Disagree
a Officials give definite answers to queries	__1	__2	__3	__4	__5
b The response of the regulator is given within a reasonable time	__1	__2	__3	__4	__5
c It is clear who is responsible for regulatory decisions	__1	__2	__3	__4	__5
d The process for appeals and complaints is clear	__1	__2	__3	__4	__5
e The Regulator's practices are flexible and not bureaucratic	__1	__2	__3	__4	__5
f Decisions are consistent and predictable over time	__1	__2	__3	__4	__5
g This Regulator has a good understanding of the processes and practices in my business sector	__1	__2	__3	__4	__5

### A Officials give definite answers to queries



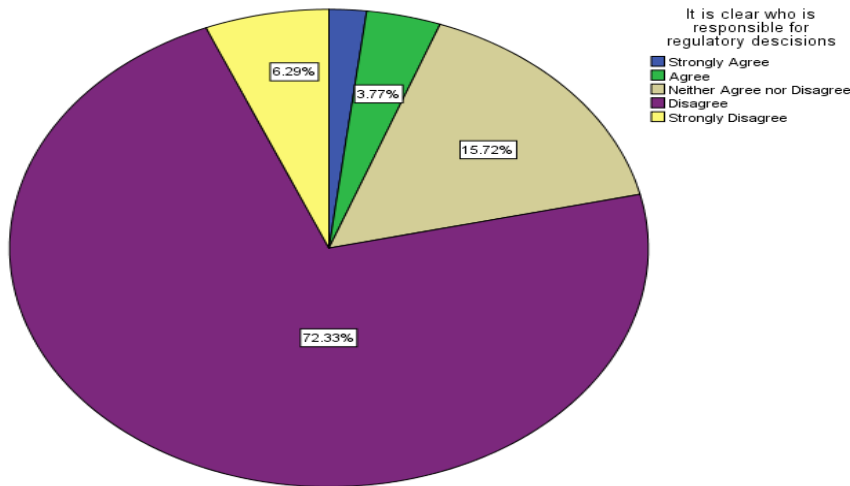
# Appendix H

## B The response of the regulator is given within a reasonable time



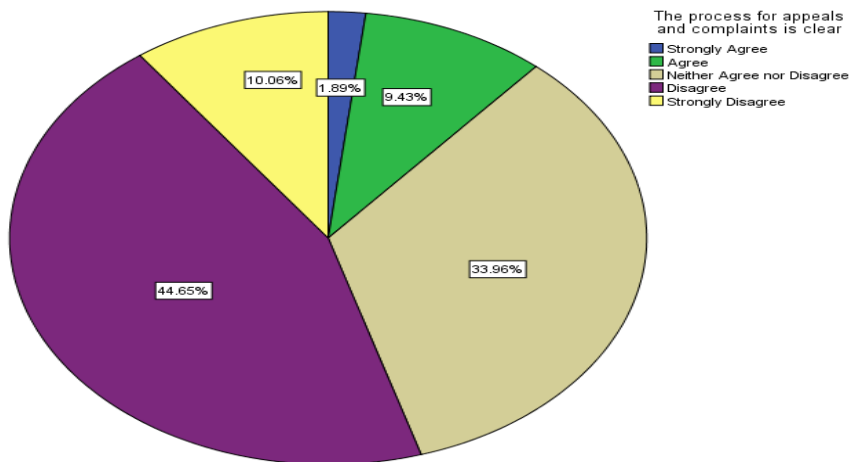
The Response of the Regulator is Given Within a Reasonable Time

## C It is clear who is responsible for regulatory decisions



It is Clear Who is Responsible for Regulatory Decisions

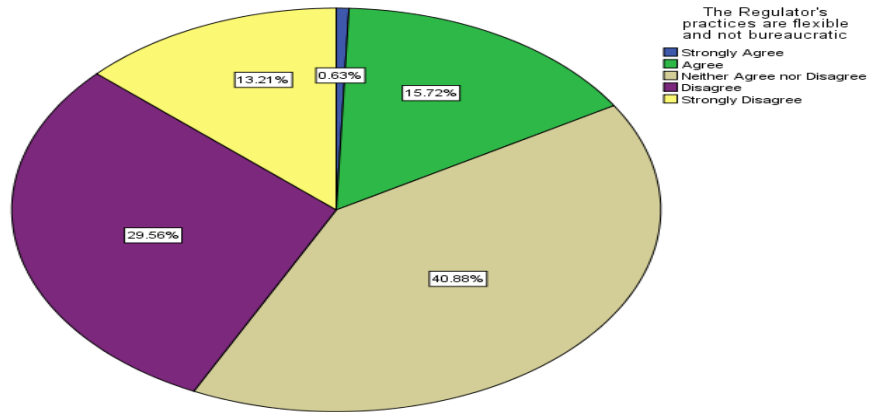
## D The process for appeals and complaints is clear



The Process for Appeals and Complaints is Clear

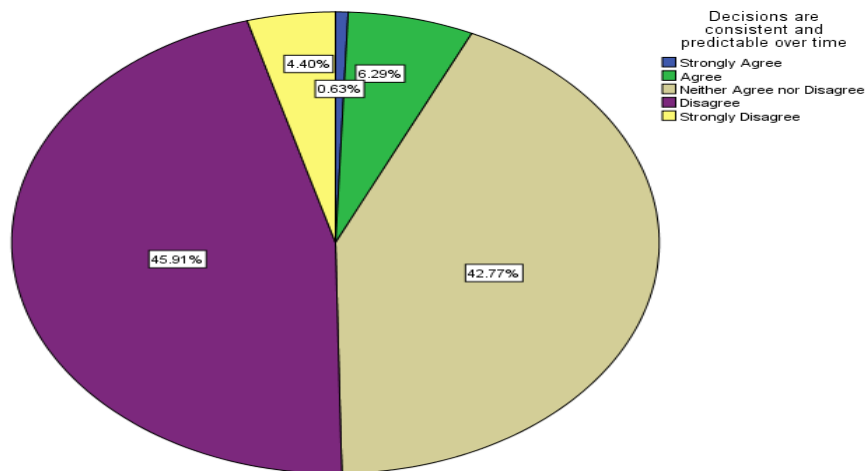
## Appendix H

### E The regulators practices are flexible and not bureaucratic



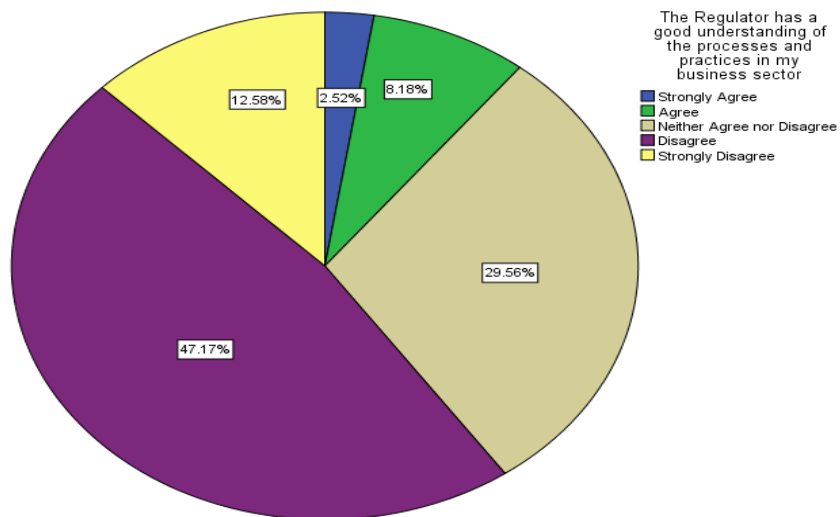
The Regulator's Practices are Flexible and not Bureaucratic

### F Decisions are clear, consistent and predictable overtime



Decisions are Consistent and Predictable Over Time

### G The regulator has a good understanding of the processes and practices in my business sector



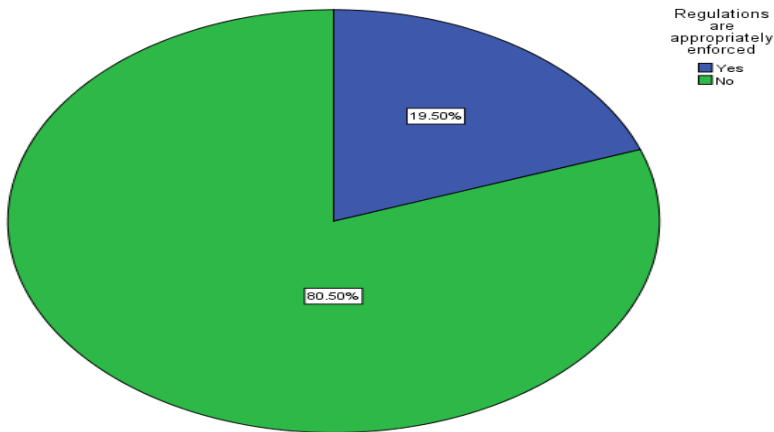
The Regulator has a Good Understanding of the Processes & Practices of my Business Sector

### C7 Do you think that regulations are appropriately enforced? [TICK ONE BOX ONLY]

Yes 1 GO TO C9

No 2 GO TO C8

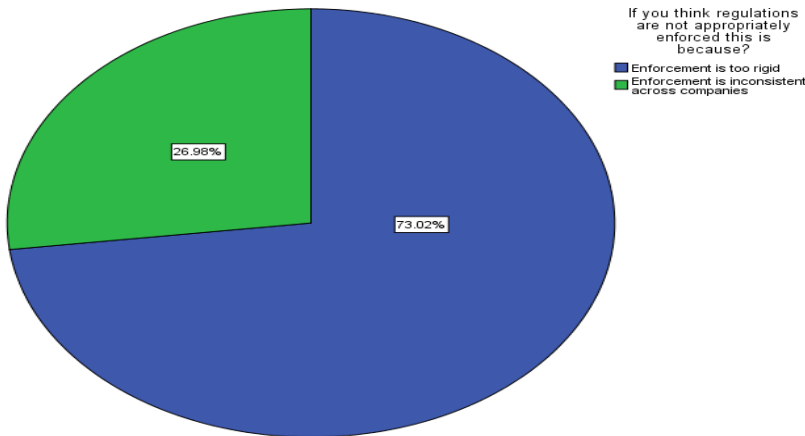
Appendix H



Do You Think that Regulations are Appropriately Enforced

**C8 [IF NO] Is this because...** [TICK ✓ ALL THAT APPLY]

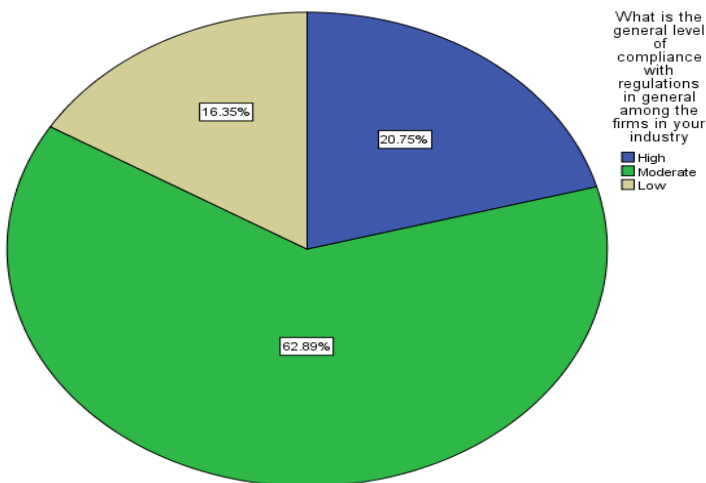
- a enforcement is too rigid \_\_1
- b enforcement is inconsistent across companies \_\_2
- c there are not enough inspections or audits \_\_3
- d other (please specify)\_\_\_\_\_ \_\_4



If You Think Regulations are NOT Appropriately Enforced this is because?

**C9 In your opinion, what is the general level of compliance with regulations in general among the firms in your industry?** [TICK ✓ ONE BOX ONLY]

- High \_\_1
- Moderate \_\_2
- Low \_\_3

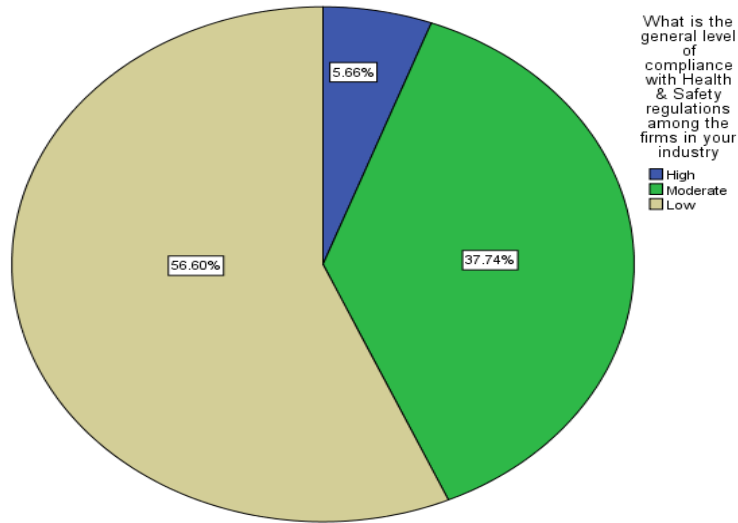


What is the General Level of Compliance with Regulations Among Firms in your Industry

Appendix H

**C10 In your opinion, what is the general level of compliance with Health & Safety regulations among the firms in your industry? [TICK ✓ ONE BOX ONLY]**

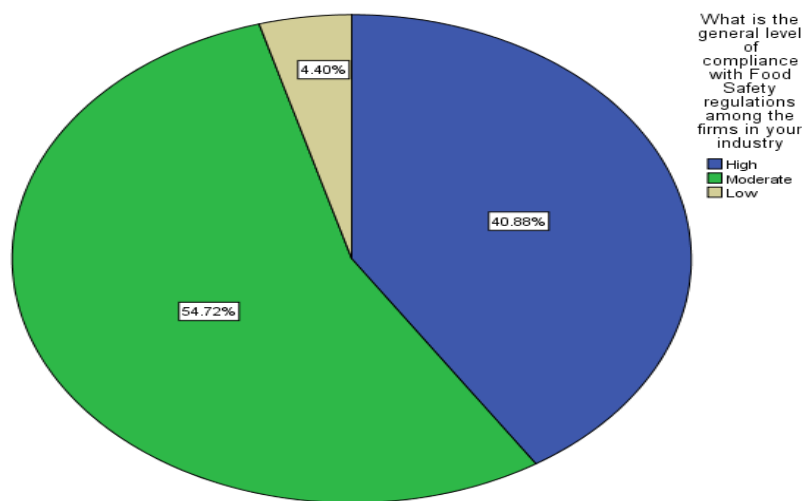
High \_\_1      Moderate \_\_2      Low \_\_3



What is the General Level of Compliance with Health & Safety Regulations Among Firms in your Industry

**C11 In your opinion, what is the general level of compliance with Food Safety regulations among the firms in your industry? [TICK ✓ ONE BOX ONLY]**

High \_\_1      Moderate \_\_2      Low \_\_3



What is the General Level of Compliance with Food Safety Among Firms in your Industry

**SECTION D: Compliance with Regulations**

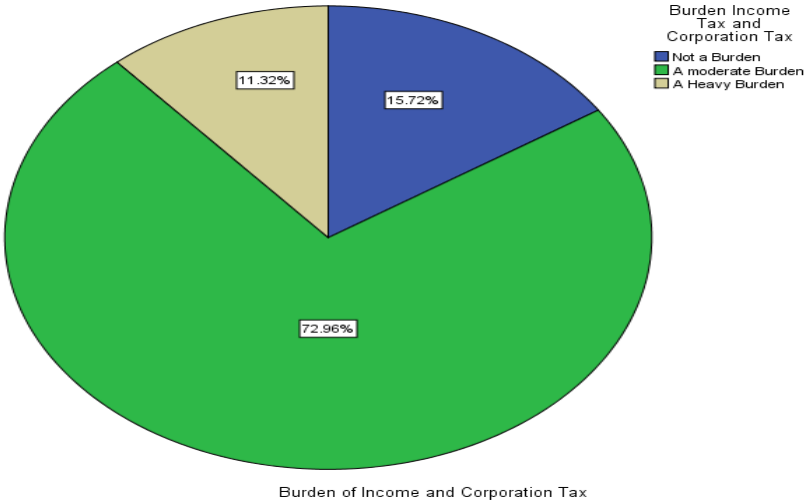
**D1 Please say whether complying with regulations in each of the following areas is not a burden, a moderate burden or a heavy burden for your business [TICK ✓ ONE BOX ONLY FOR EACH AREA]**

	Not a Burden	A Moderate Burden	A Heavy Burden
a. Income Tax and Corporation Tax	__1	__2	__3
b. VAT	__1	__2	__3
c. Customs Regulations	__1	__2	__3
d. Health & Safety regulations	__1	__2	__3
e. Other Employment Law	__1	__2	__3

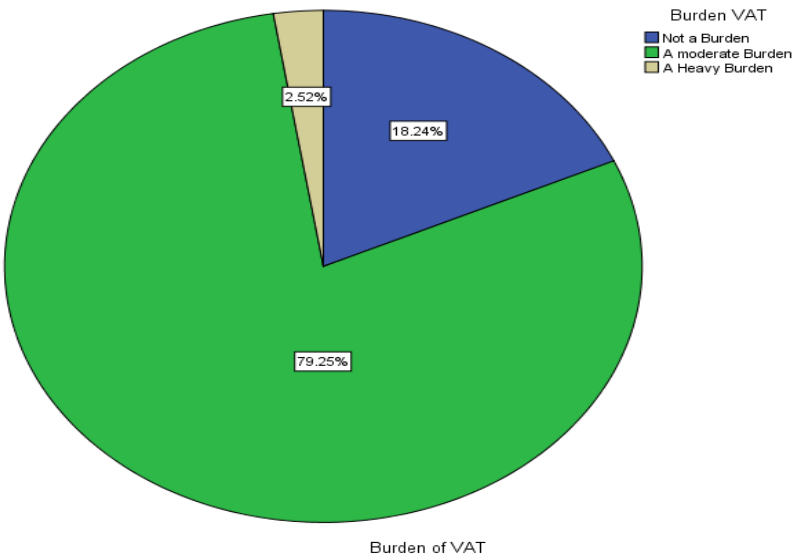
Appendix H

f. Environmental Legislation	__1	__2	__3
g. Company Law	__1	__2	__3
h. Food Safety Regulations	__1	__2	__3
i. Other (please specify)	__1	__2	__3
(1)_____	__1	__2	__3
(2)_____	__1	__2	__3
(3)_____	__1	__2	__3

**A Income tax and corporation tax**

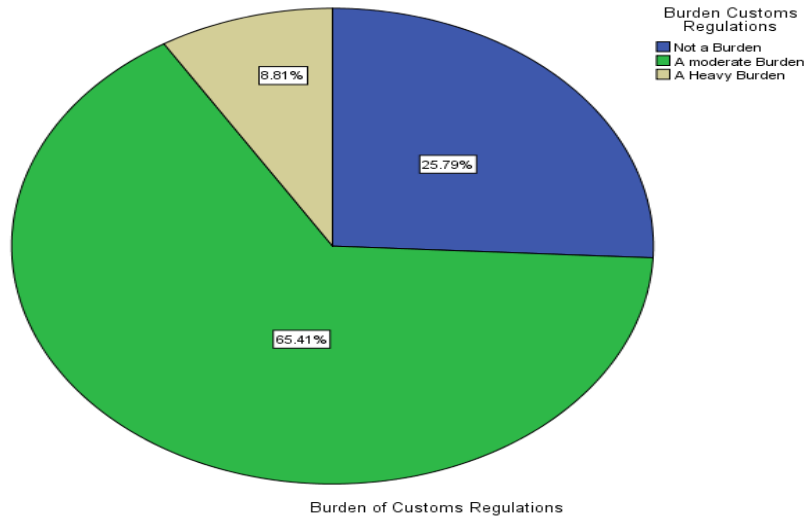


**B VAT**

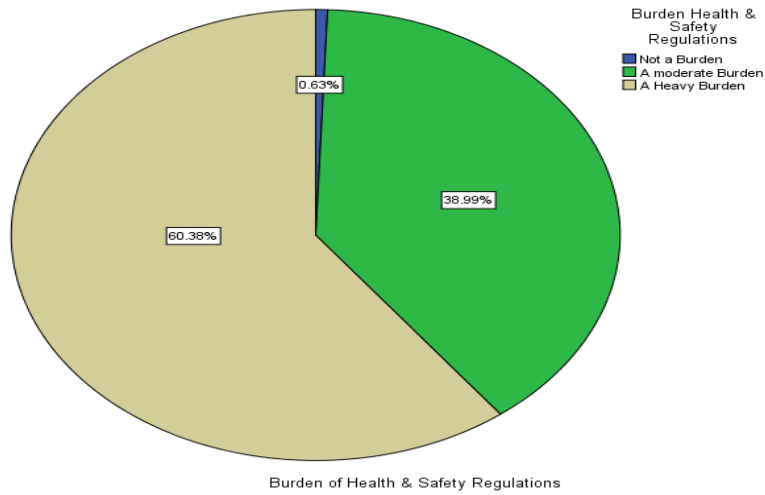


# Appendix H

## C Customs regulations



## D OHS Regulations



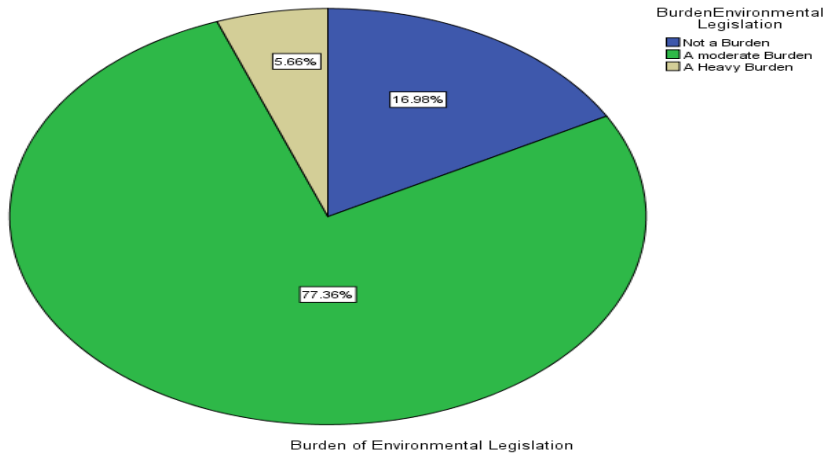
## E Other employment law



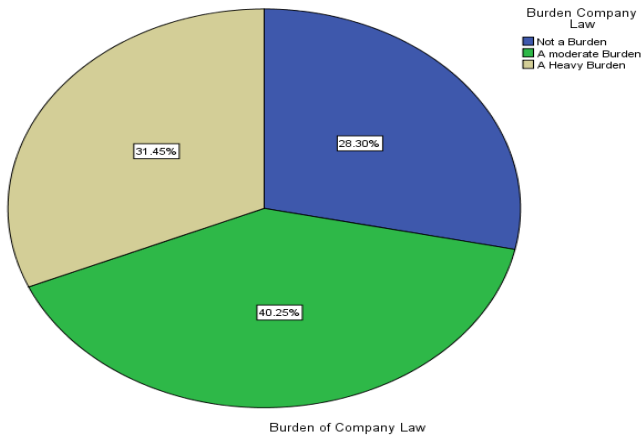


# Appendix H

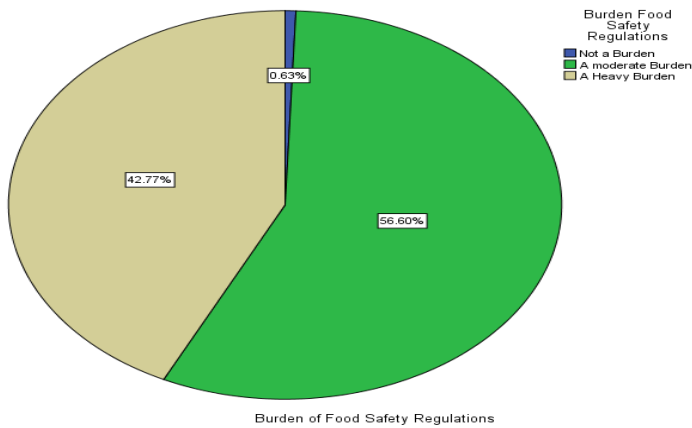
## F Environmental Legislation



## G Company law



## H Food Safety Legislation



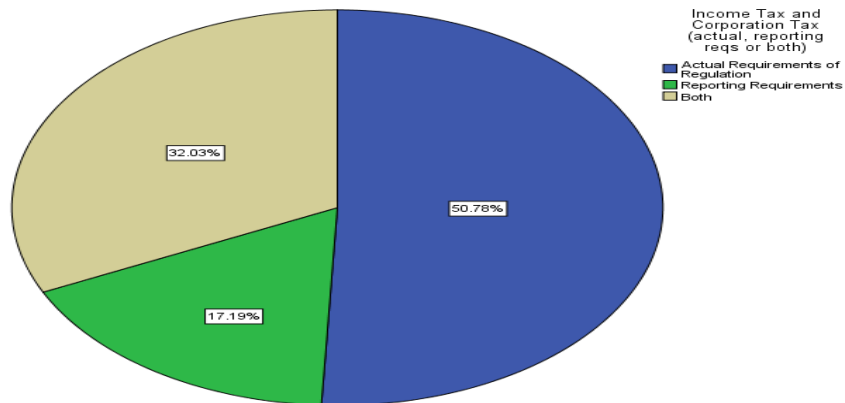
**D2 For those areas where compliance is a heavy burden, please say whether it is the actual requirements of the regulation, the reporting requirements or both that is most burdensome [TICK ✓ ONE BOX ONLY FOR EACH AREA]**

	<b>Actual Requirements of Regulation</b>	<b>Reporting Requirements</b>	<b>Both</b>
a. Income Tax and Corporation Tax	__1	__2	__3
b. VAT	__1	__2	__3
c. Customs Regulations	__1	__2	__3
d. Health & Safety regulations	__1	__2	__3

## Appendix H

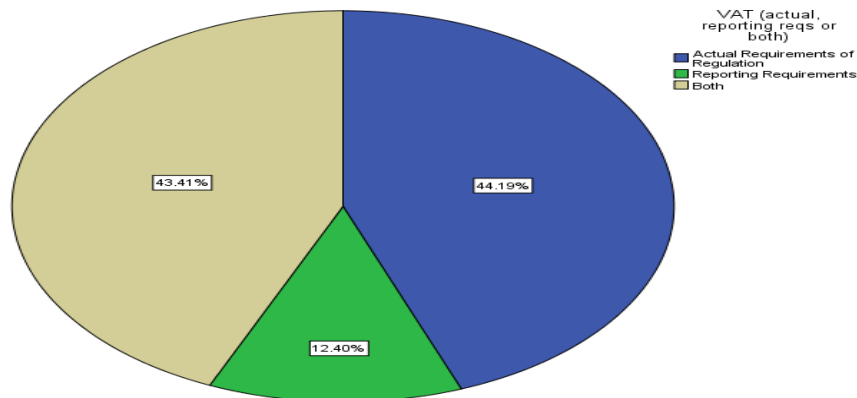
e. Other Employment Law	_1	_2	_3
f. Environmental Legislation	_1	_2	_3
g. Company Law	_1	_2	_3
h. Food Safety Regulations	_1	_2	_3
i. Other (please specify)	_1	_2	_3
(1) _____	_1	_2	_3
(2) _____	_1	_2	_3
(3) _____	_1	_2	_3

### A Income tax and corporation tax



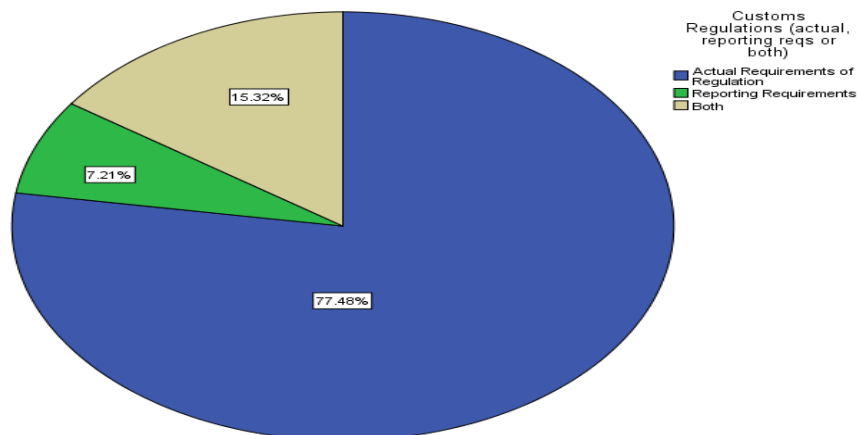
Heavy Burden for Income Tax & Corporation Tax is Due To

### B VAT



Heavy Burden for VAT Due To

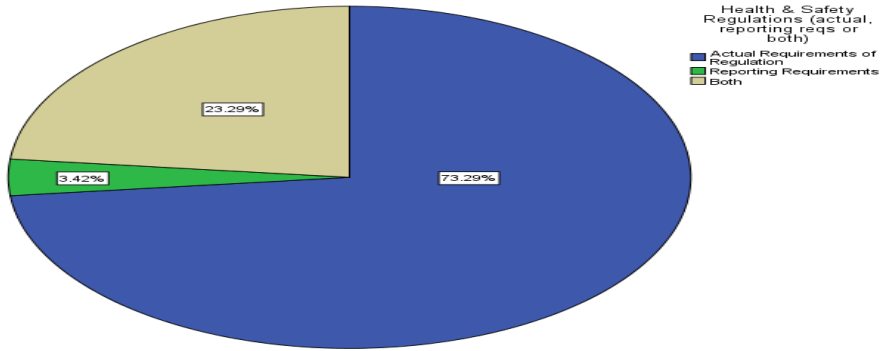
### C Customs Regulations



Heavy Burden for Customs Regulations because

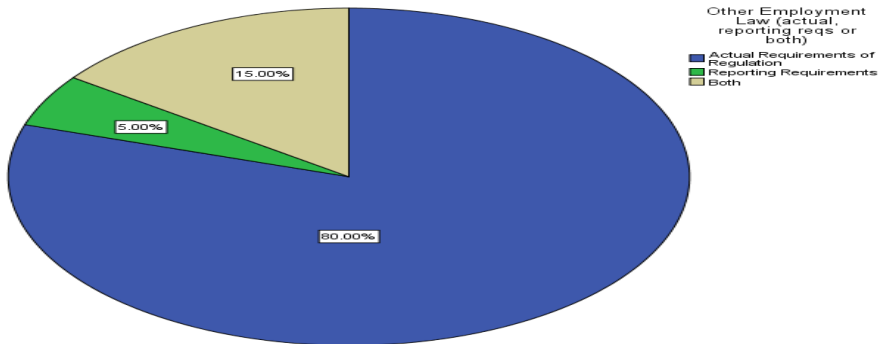
# Appendix H

## D OHS Regulations



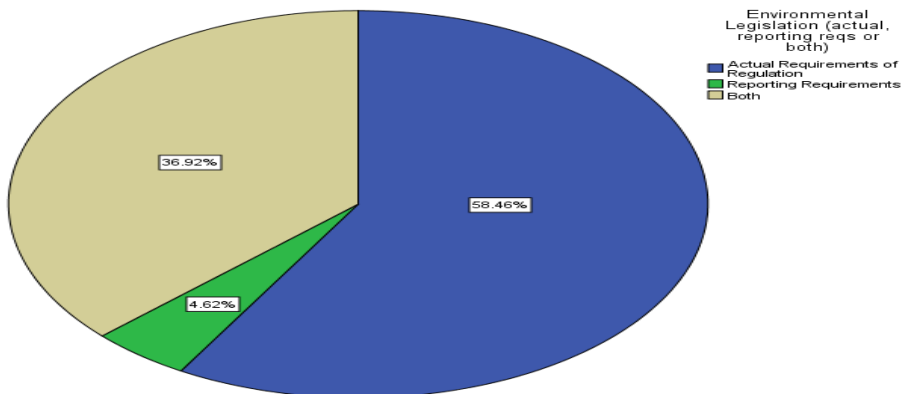
Heavy Burden for Health & Safety Regulation Due To

## E Other Employment Law



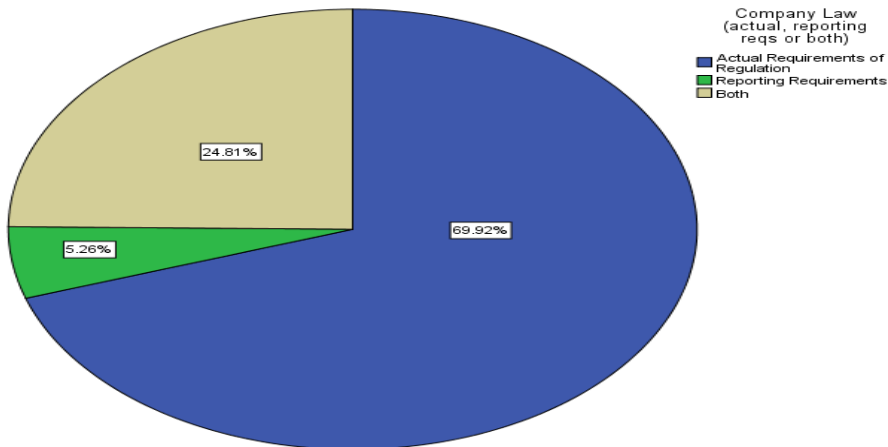
Heavy Burden for Other Employment Law Due To

## F Environmental Legislation



Heavy Burden for Environmental Legislation Due To

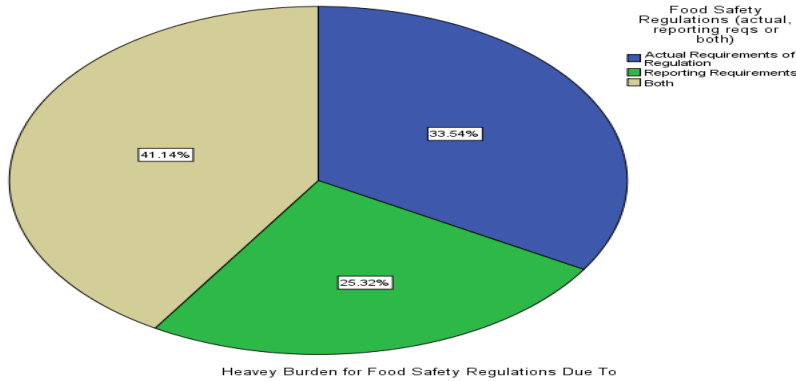
## G Company Law



Heavy Burden for Company Law Due To

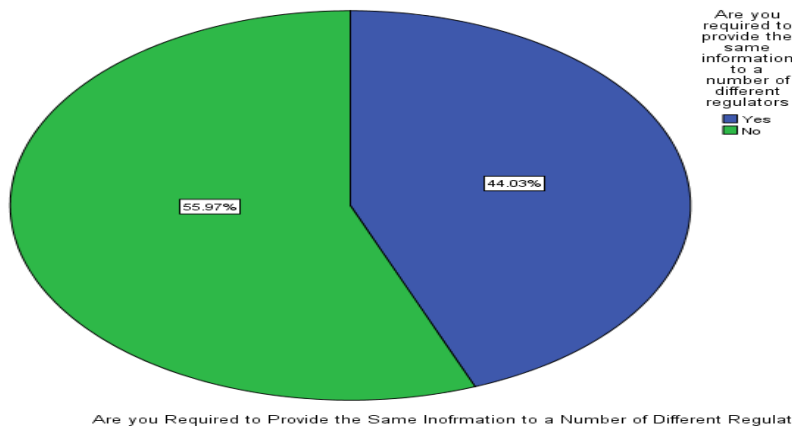
# Appendix H

## H Food Safety Legislation



**D3 In your experience, are you required to provide the same information to a number of different regulators?** [TICK  ONE BOX ONLY]

Yes  1 GO TO D4                      No  2 GO TO D5



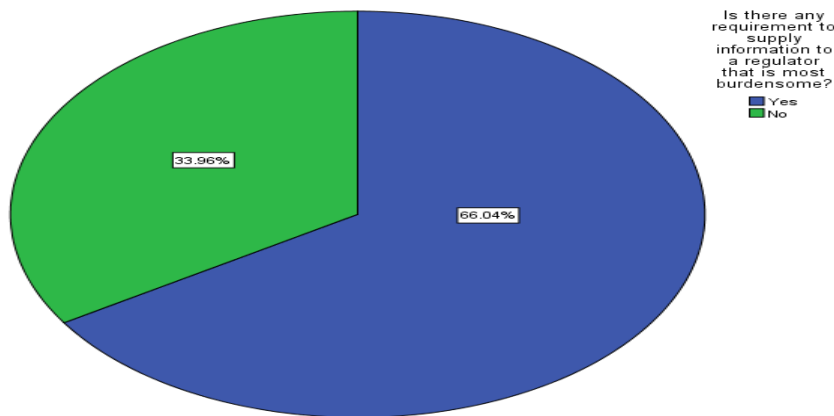
**D4 [IF YES] Please give details** \_\_\_\_\_

Regulators
HSE (Health Services Ireland) Department Of Agriculture Environmental Health Officer Organic Trust County Council Vets
Comments
Numerous Food Safety Information Too many regulators there are over 15 bodies involved in our industry (Fish Retailing/Foodservice) All too much regulations and inspectors Safety systems with repetitive elements

**D5 Is there any one requirement to supply information to a regulator that is most burdensome for your business?** [TICK  ONE BOX ONLY]

Yes  1 GO TO D6                      No  2 GO TO D7

## Appendix H

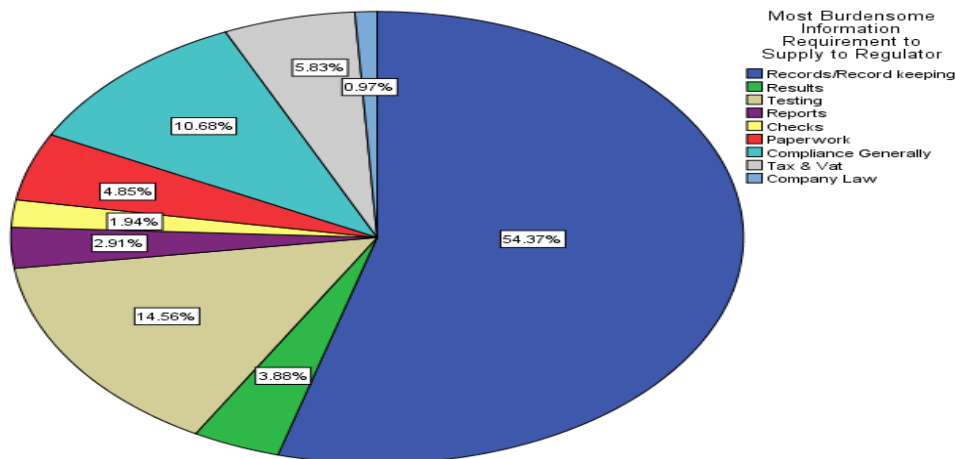


Is There Any Requirement to Supply Information to a Regulator that is Most Burdensome?

**D6 [IF YES] Please give details** \_\_\_\_\_

ADDITIONAL COMMENTS FROM PARTICIPANTS

- It is all burdensome
- Constant checks - over the top, twice a day should be enough
- The entire process is a financial burden
- All requirements are burdensome equally



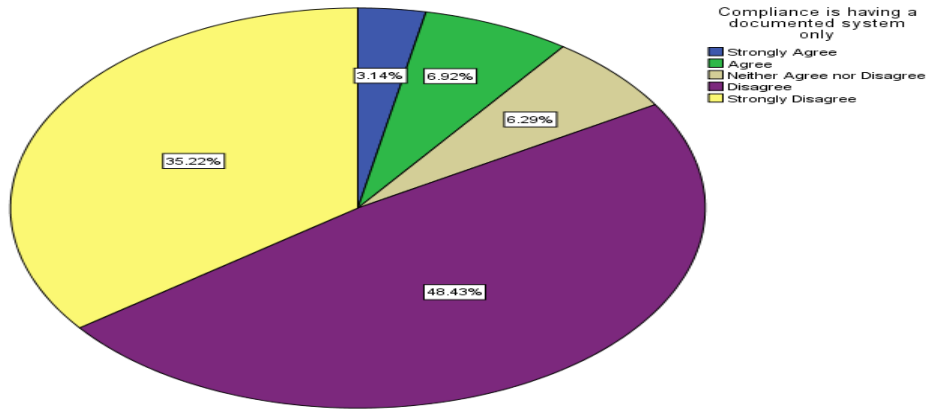
Most Burdensome Information Requirement to Supply to Regulator

**D7 Please say to what extent you agree or disagree with the following statements about compliance with regulation [TICK ✓ ONE BOX ONLY FOR EACH STATEMENT]**

	Strongly Agree	Agree	Neither Agree nor Disagree	Disagree	Strongly Disagree
a Compliance is having a documented system only	__1	__2	__3	__4	__5
b Compliance is having a system in practice only	__1	__2	__3	__4	__5
c Compliance is having both a system in practice and having a documented system	__1	__2	__3	__4	__5

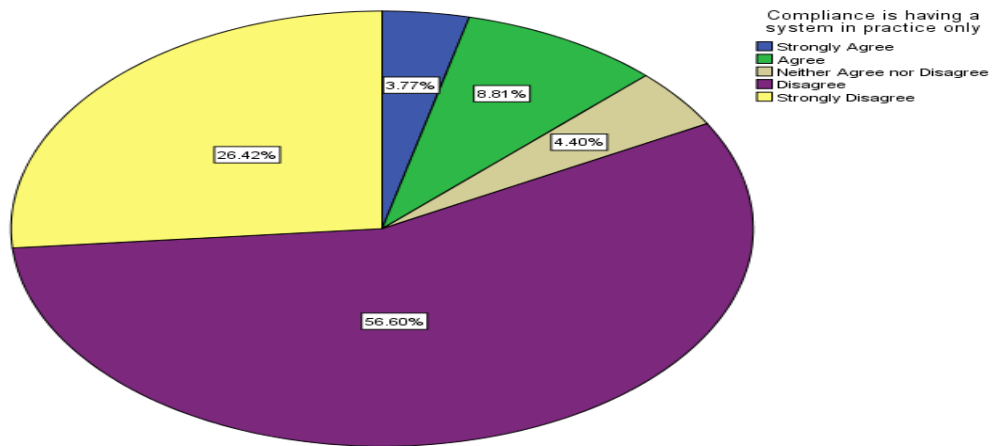
# Appendix H

## A. Compliance is having a documented system only



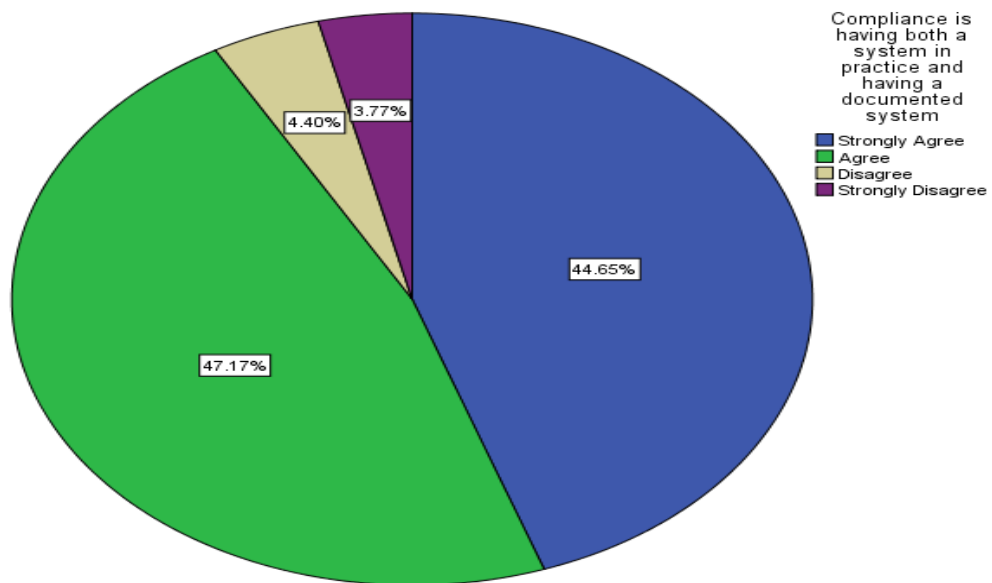
Compliance is Having a Documented System ONLY

## B. Compliance is having a system in practice only



Compliance is Having a System in Practice ONLY

## C Compliance is having both a documented system and a system in practice



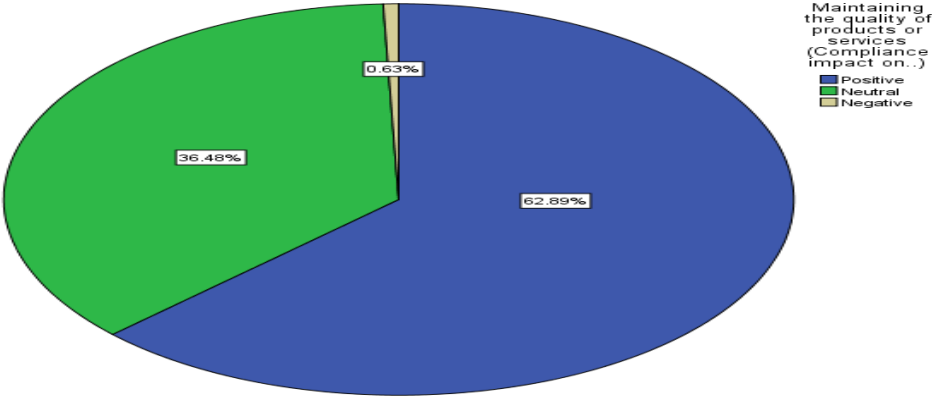
Compliance is Having Both a Documented System & a System in Practice

**SECTION E: Impact of Regulations**

**E1 Thinking about the impact of complying with all regulations, is the impact on the following generally positive, generally negative or neutral from a business perspective? [TICK ✓ ONE BOX ONLY FOR EACH STATEMENT]**

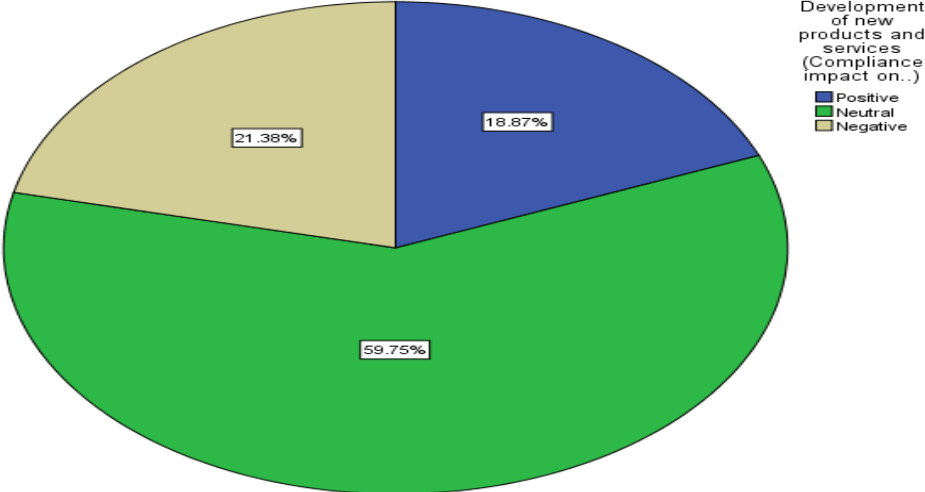
	Positive	Neutral	Negative
Maintaining the quality of products or services	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3
Development of new products and services	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3
Entering new markets	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3
Competitiveness	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3
Labour costs	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3
Other business costs (insurance, energy, transportation etc.)	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3

**Maintaining quality of products or services**



Impact of Regulation on Maintaining the Quality of Products & Services

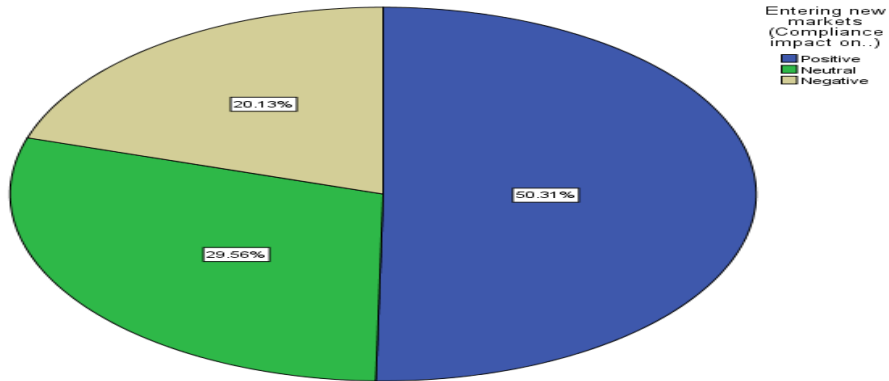
**Development of new products or services**



Impact of Complying with Regulations on the Development of New Products/Services

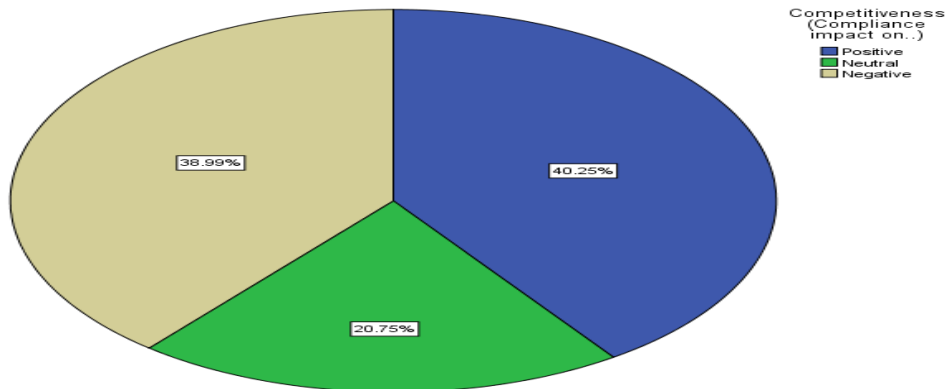
## Appendix H

### Entering new markets



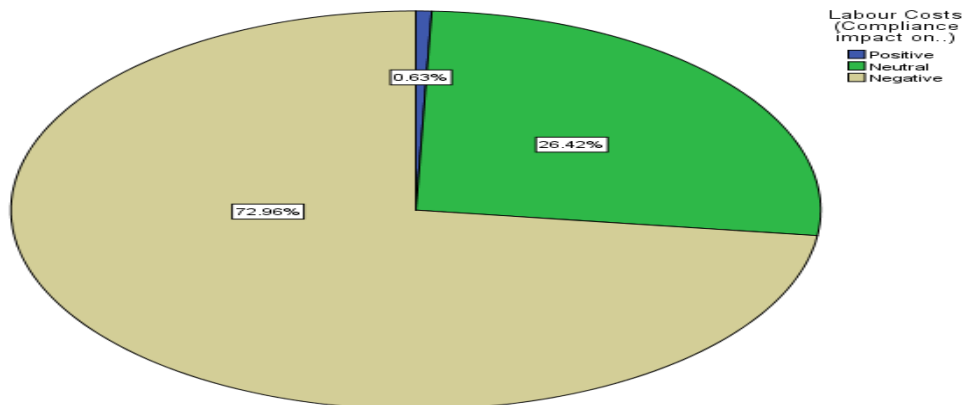
Impact of Regulations on Entering New Markets

### Competitiveness



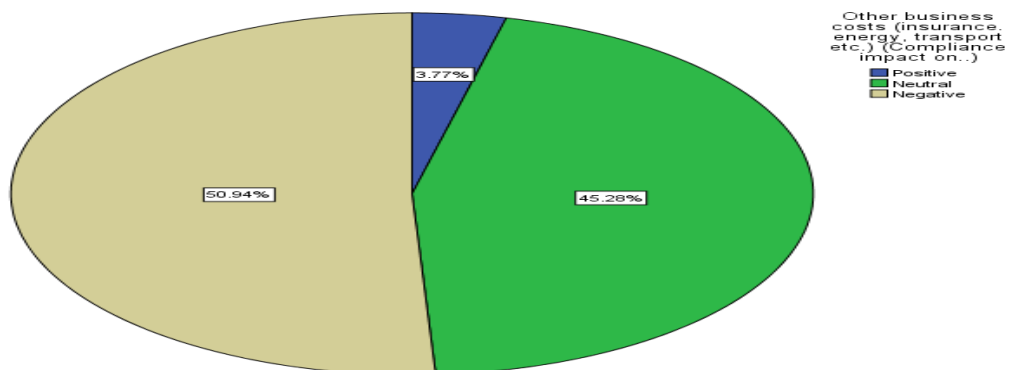
Impact of Regulation on Competitiveness

### Labour Costs



Impact of Regulations on Labour Costs

### Other business costs



Impact of Regulations on Other Business Costs (Insurance, energy, transport..)

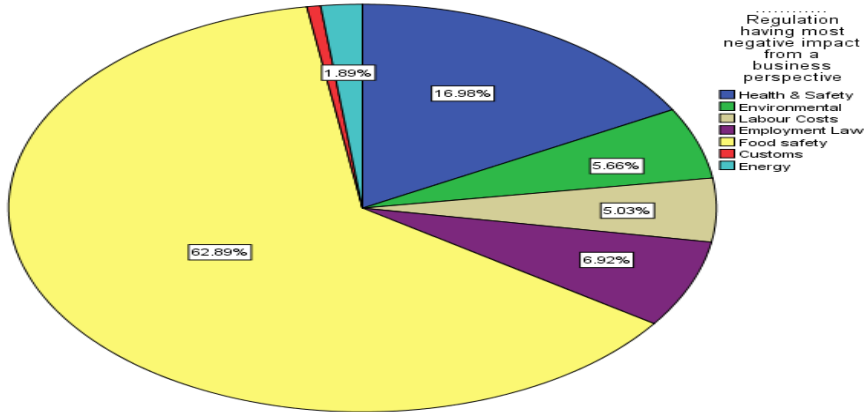


Appendix H

E2 Rank from 1 to 3 the three regulations having the most negative impact from a business perspective?

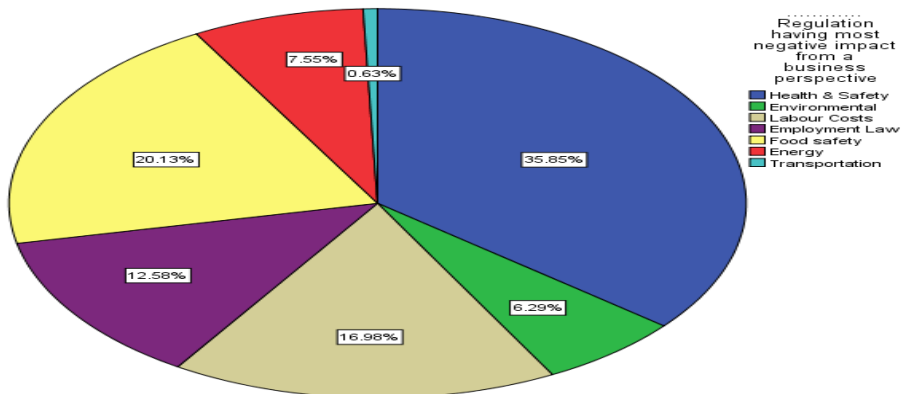
1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_

Regulation cited as having most negative effect- RANKED 1<sup>st</sup>



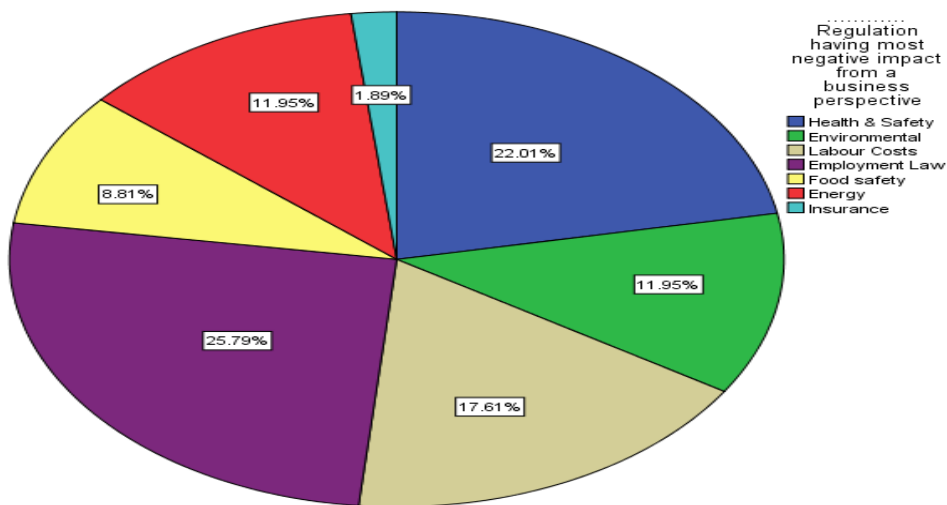
Regulation Having the Most Negative Impact on Business

Regulation reported as having the second most negative effect- RANKED 2<sup>nd</sup>



Regulation Having the Second Most Negative Impact on Business

Regulation have the third most negative effect- RANKED 3<sup>rd</sup>



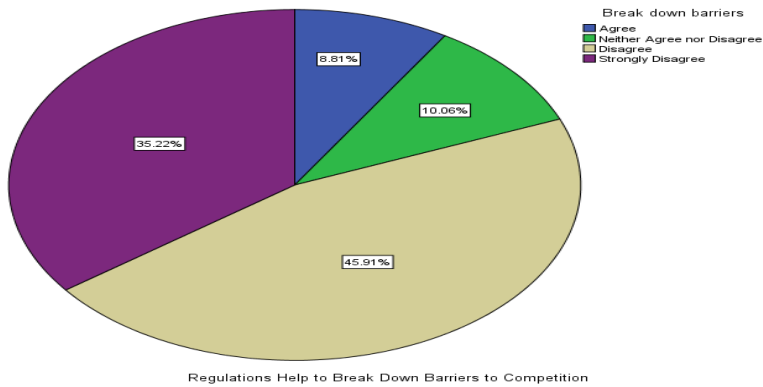
Regulation Having the Third Most Negative Impact on Business

## Appendix H

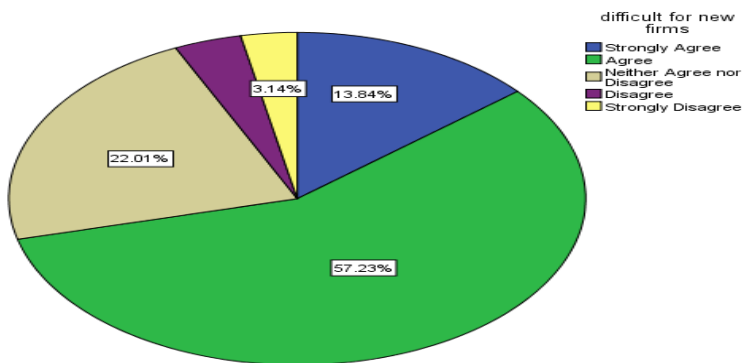
**E3 Please say to what extent you agree or disagree with the following statements regarding the impact of regulation on competition in your sector. [TICK ✓ ONE BOX ONLY FOR EACH STATEMENT]**

	Strongly Agree	Agree	Neither Agree nor Disagree	Disagree	Strongly Disagree
a Regulations help to break down barriers to competition	__1	__2	__3	__4	__5
b Regulations make it difficult for new firms to enter the sector	__1	__2	__3	__4	__5
c Regulations increase the intensity of competition between firms in this sector	__1	__2	__3	__4	__5
d Regulations prevent competitors unfairly selling below my prices	__1	__2	__3	__4	__5

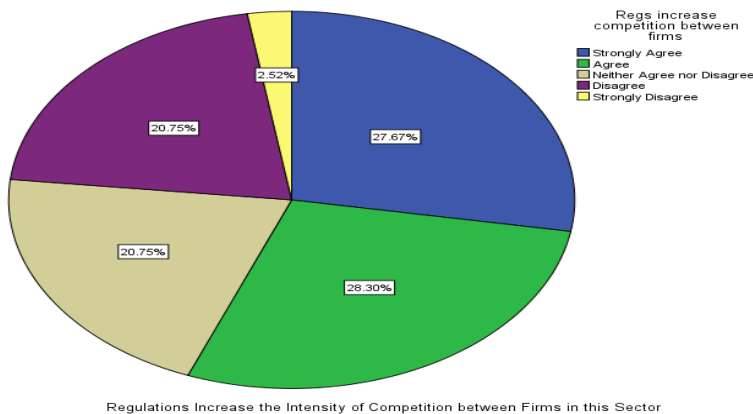
### A. Regulation help to break down barriers



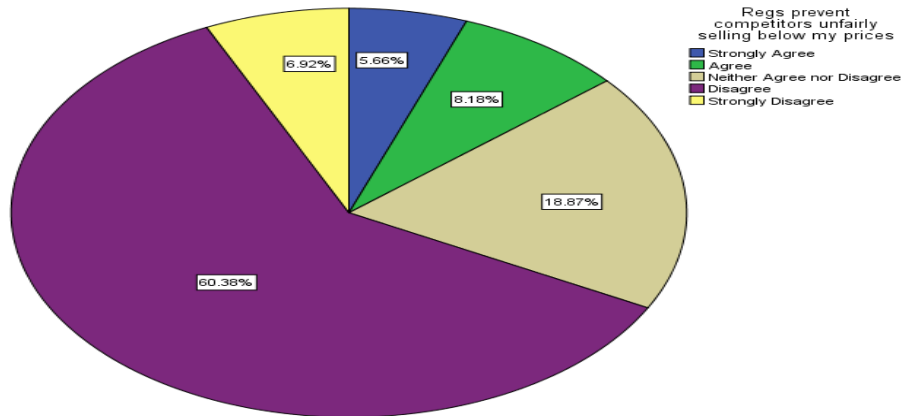
### B. Make it difficult for new firms entering the sector



### C Increase the intensity of competition between firms



**D Prevent competitors unfairly selling below my prices**

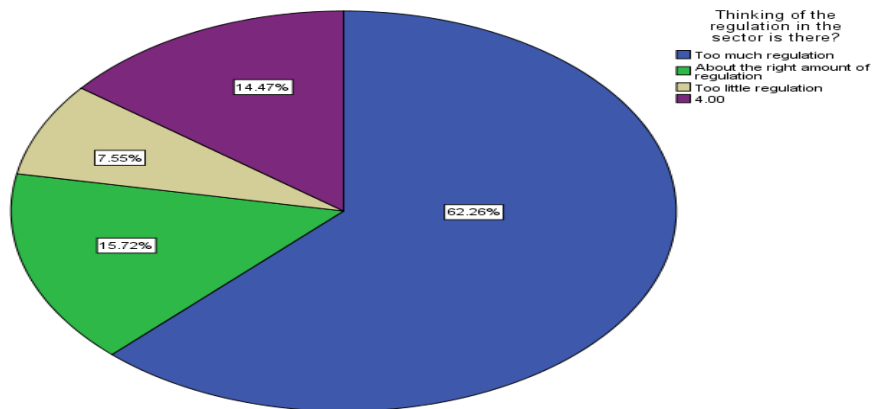


Regulations Prevent Competitors from Unfairly Selling Below my Prices

**E4 Thinking about regulation in your sector, would you say there is**

Too much regulation \_\_1 About the right amount of regulation \_\_2

Too little regulation \_\_3



Thoughts on Level of Regulation in the Sector

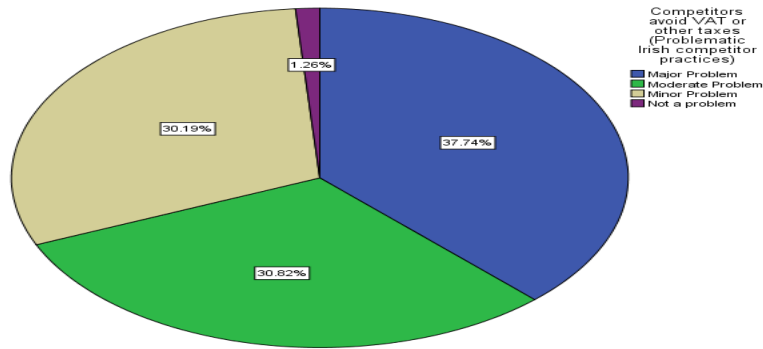
**E5 How much of a problem for your firm are the following practices of competitors in Ireland?**

[TICK ✓ ONE BOX ONLY]

	Major Problem	Moderate Problem	Minor Problem	Not A Problem
a. Competitors avoid VAT or other taxes	__1	__2	__3	__4
b. Competitors do not pay duties or observe trade regulations	__1	__2	__3	__4
c. Competitors unfairly sell below my prices	__1	__2	__3	__4
d. Competitors avoid labour taxes/regulations	__1	__2	__3	__4
e. Competitors violate my copyrights, patents or trademarks	__1	__2	__3	__4

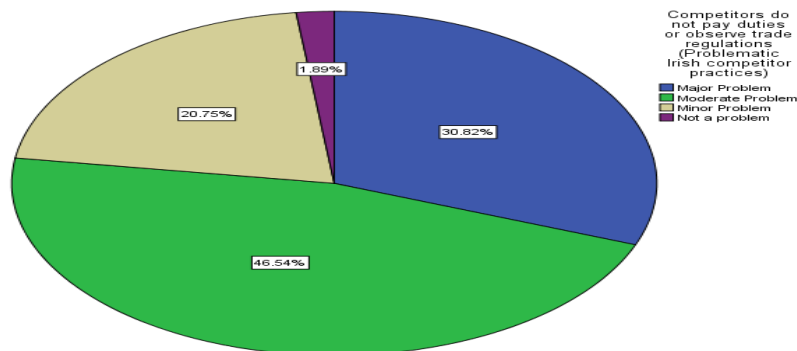
## Appendix H

### A Competitors avoid Vat or other taxes



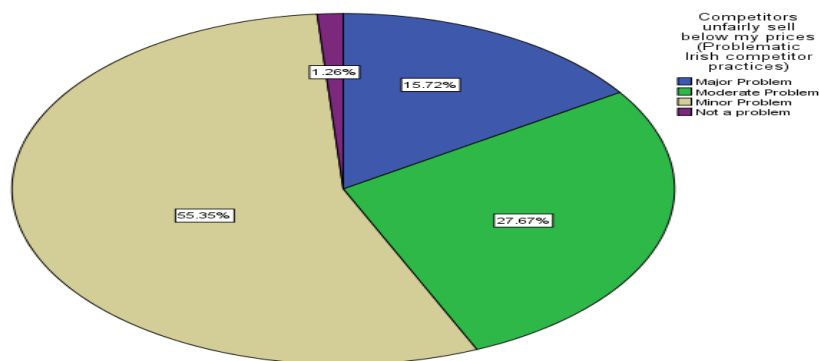
Impact on Business of Competitors Who Avoid VAT & Other Taxes

### B Competitors do not pay duties or observe trade regulations



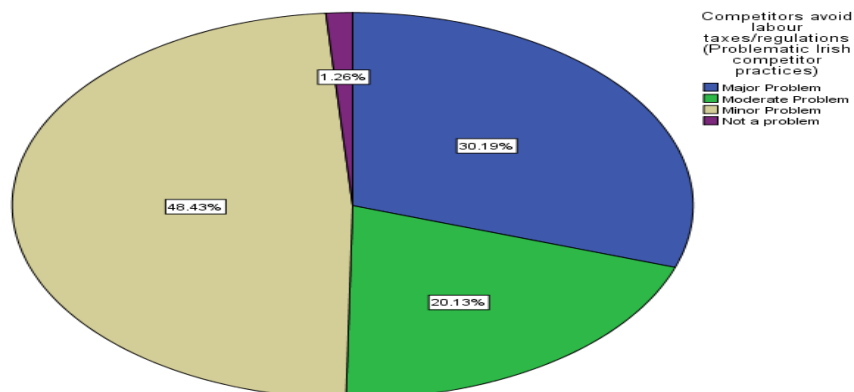
Impact on Business of Competitors who do NOT pay Duties or Observe Trade Regulations

### C Competitors unfairly sell below my prices



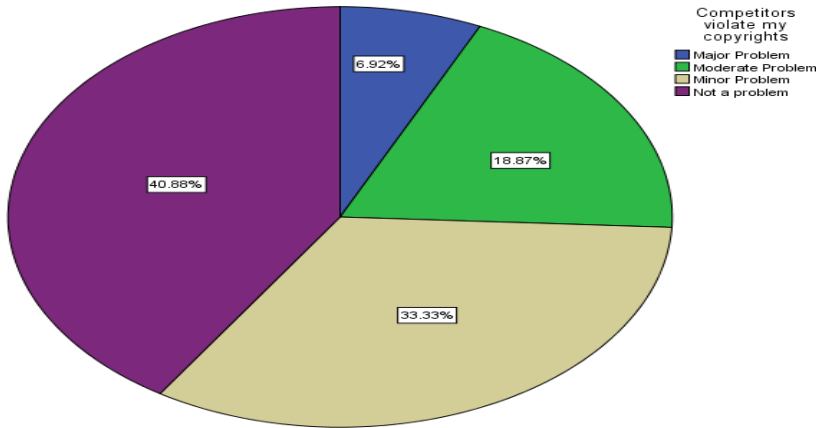
Impact on Business of Competitors Unfairly Selling Below My Prices

### D Competitors avoid labour taxes and regulations



Impact on Business of Competitors Avoiding Labour Taxes and Regulations

**E Competitors violate my copyrights**

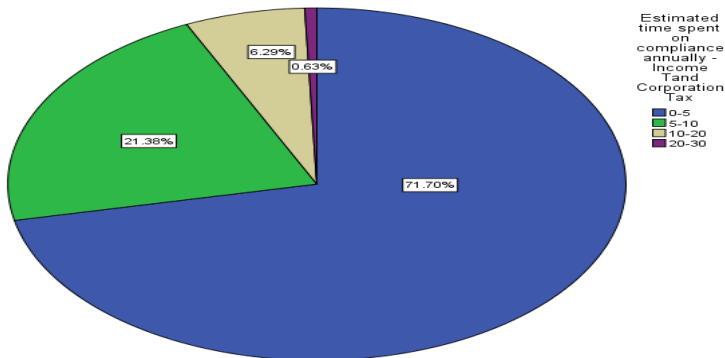


Impact of Competitors Who Violate my Copyrights  
Footnote

**E6 How much time would you estimate that your business spends on an annual basis in complying with regulations that affect your business? Perhaps you can provide an estimate as a percentage of total work hours for each area listed below.**

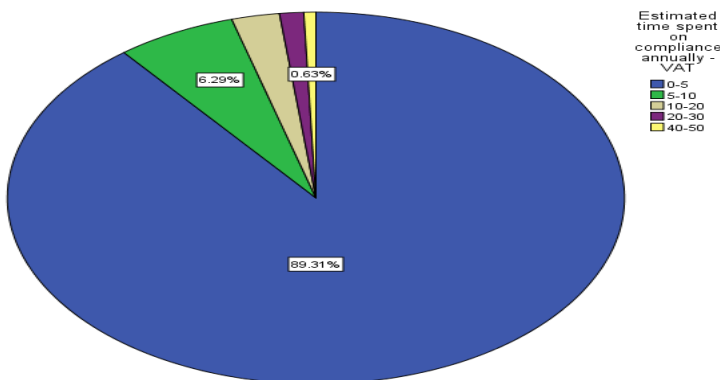
- a. Income Tax and Corporation Tax \_\_\_\_\_ % of total work hours (0
- b. VAT \_\_\_\_\_ % of total work hours (0
- c. Customs Regulations \_\_\_\_\_ % of total work hours (0
- d. Health & Safety regulations \_\_\_\_\_ % of total work hours (0
- e. Other Employment Law \_\_\_\_\_ % of total work hours (0
- f. Environmental Legislation \_\_\_\_\_ % of total work hours (0
- g. Company Law \_\_\_\_\_ % of total work hours (0
- h. Food Safety Regulations \_\_\_\_\_ % of total work hours (0
- i. Other (please specify) \_\_\_\_\_ % of total work hours (0

**A Income tax and corporation tax**



Estimated time spent on Compliance with Income & Corporation Tax Regulation Annually as a % of Total Work Hours

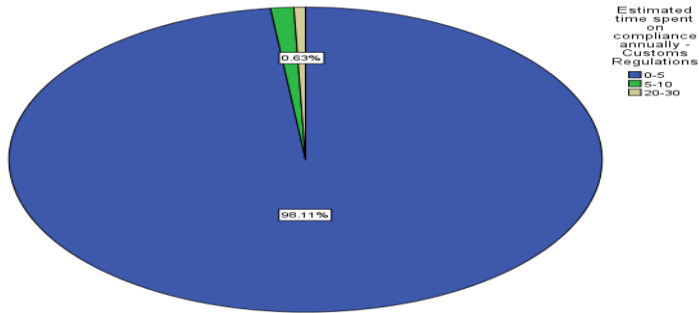
**B Vat**



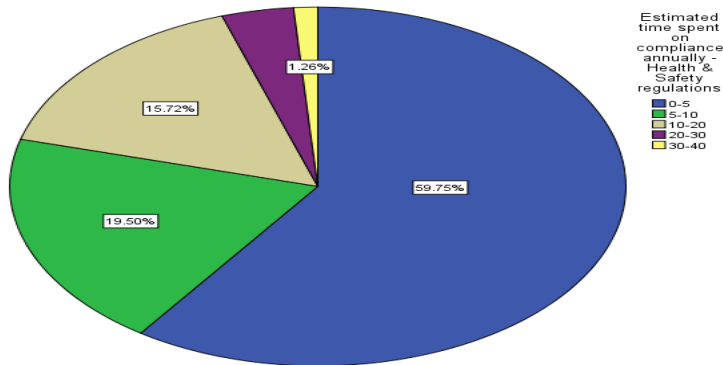
Estimated Time Spent on Compliance with VAT Annually as a % of Total Work Hours

# Appendix H

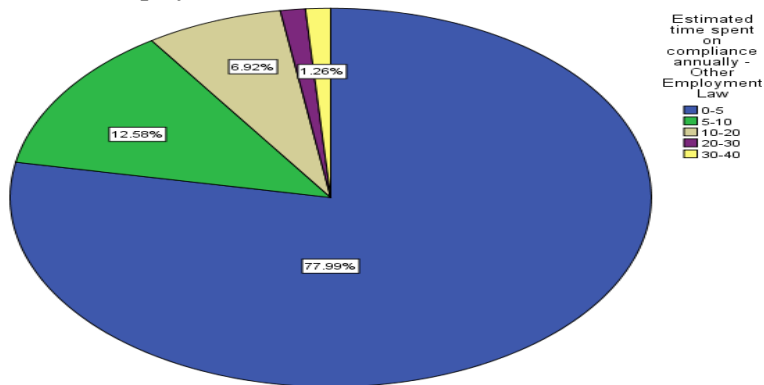
## C Customs Regulations



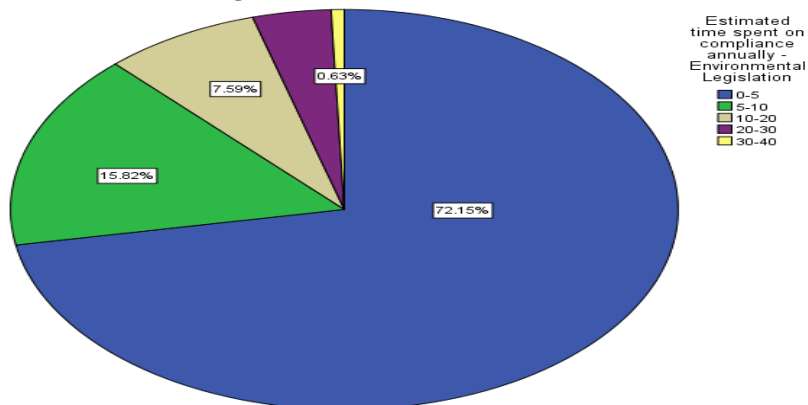
## D OHS Regulations



## E Other Employment Law

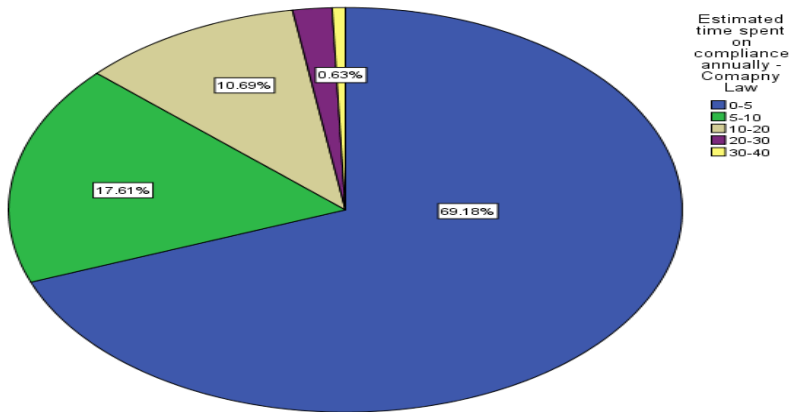


## F Environmental Legislation

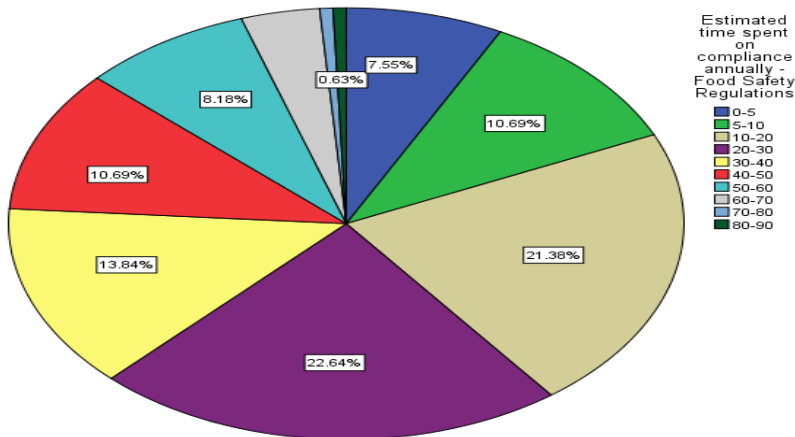


# Appendix H

## G Company Law



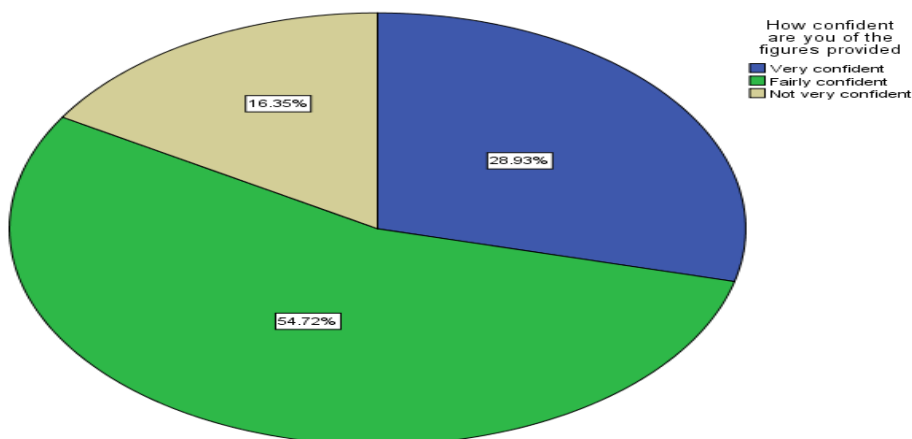
## H Food Safety Legislation



### E7 How confident are you of this figure? [TICK ✓ ONE BOX ONLY]

Very confident \_\_1 Fairly confident\_\_2 Not very confident\_\_3

Not at all confident \_\_4 Cannot provide figure\_\_5

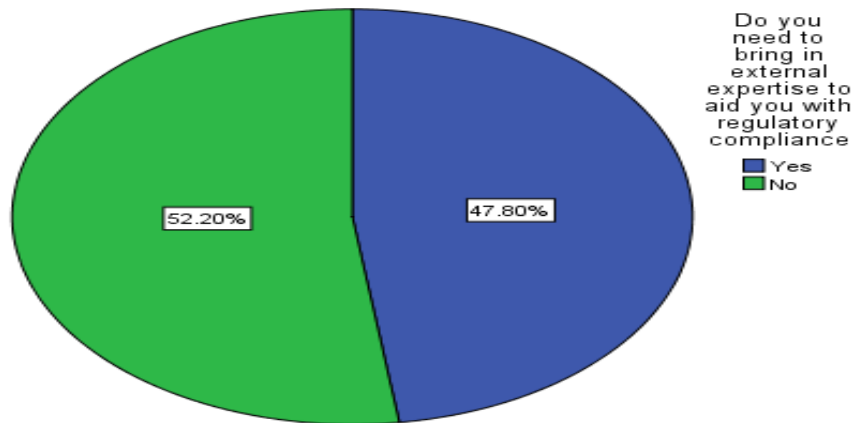


### E8 Do you need to bring in outside expertise to assist you in complying with regulatory requirements? This might include expertise in areas such as accountancy, legal expertise, human resource specialists, consultancy services or training courses for staff.

Yes \_\_1 GO TO E9

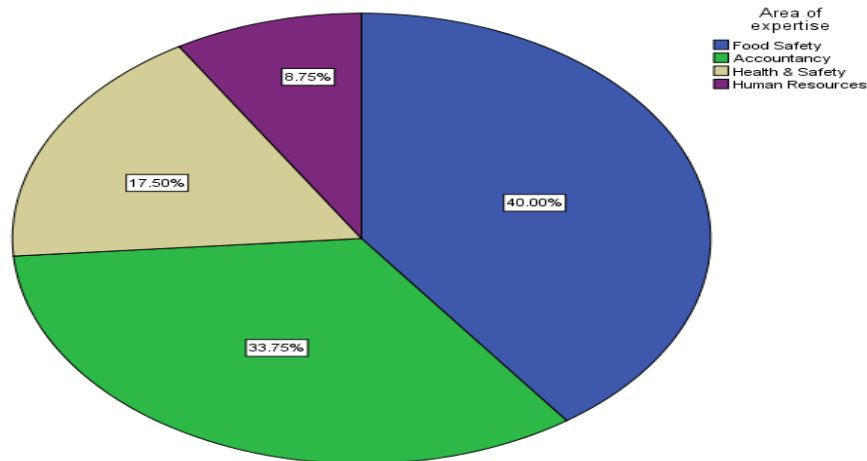
No \_\_2 GO TO E10

Appendix H



**E9 Is this outside expertise connected with....** [PLEASE ✓ TICK ALL THAT APPLY]

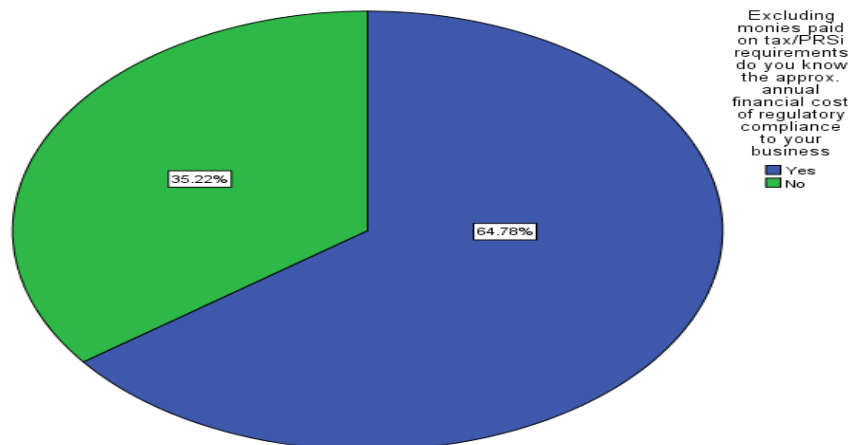
- a Accountancy \_\_1
- b Health and Safety \_\_2
- c Human Resource issues \_\_3
- d Food Safety \_\_4
- e Other (please specify) \_\_\_\_\_ \_\_5



**E10 Excluding monies that would be paid on tax / PRSI requirements, do you know the approximate annual financial cost to your business of complying with regulations? (e.g. from hiring in expertise, staff costs, having to buy-in or upgrade to new equipment to comply with requirements etc.)** [TICK ✓ ONE BOX ONLY]

Yes \_\_1 GO TO E11

No \_\_2 GO TO E12

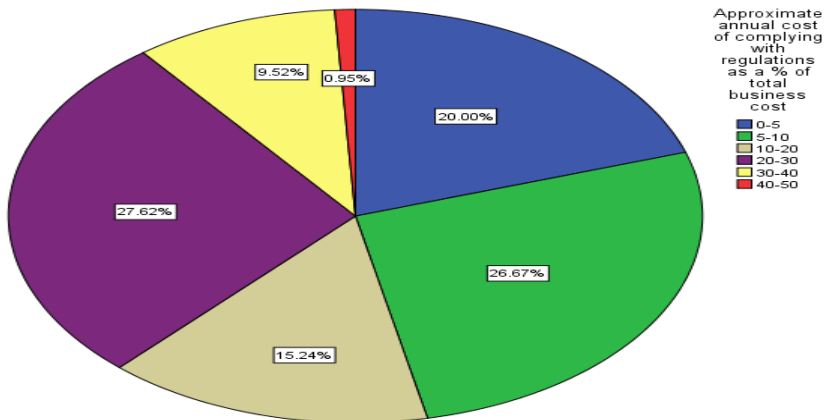


Do Know Approximate Cost of Regulatory Compliance in Your Business



Appendix H

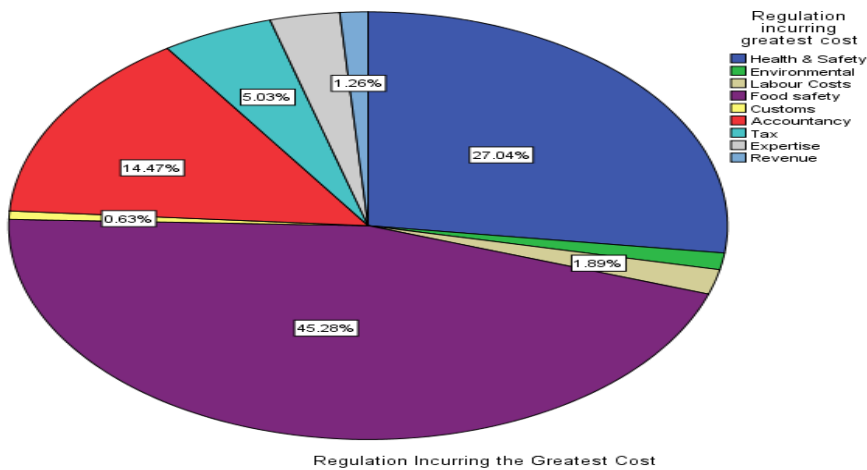
**E11 [IF YES] What is the approximate annual cost of complying with regulations, as a percentage of total business costs? \_\_\_\_\_ %**



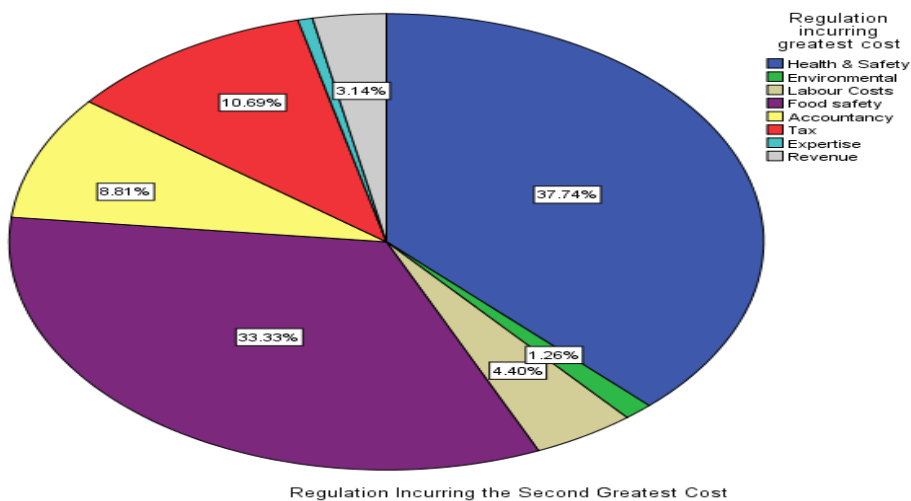
**E12 Rank from 1 to 3 the three regulations incurring the greatest cost?**

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_

Regulation incurring the greatest cost RANK 1

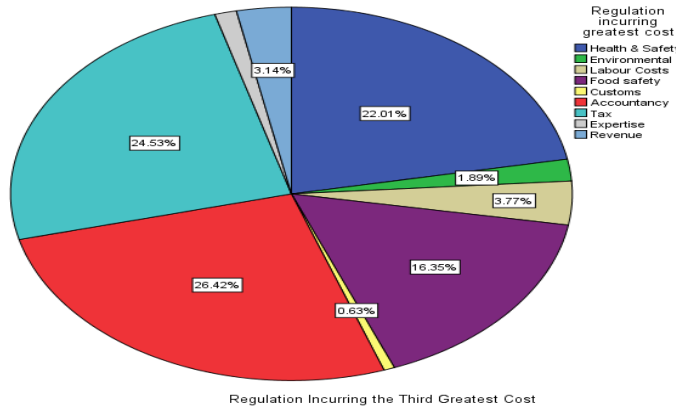


Regulation incurring the second greatest cost RANK 2



## Appendix H

### Regulation incurring the third greatest cost

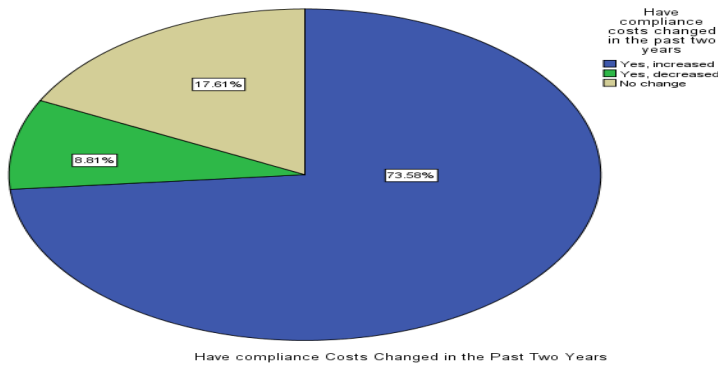


### E13 Have the compliance costs for regulations changed in the past two years? [TICK ONE BOX ONLY]

Yes, increased \_\_1 GO TO E14

Yes, decreased \_\_2 GO TO E15

No change \_\_3 GO TO F1



### E14 [IF INCREASED] What is the main reason for the increase in costs? [TICK ONE BOX ONLY]

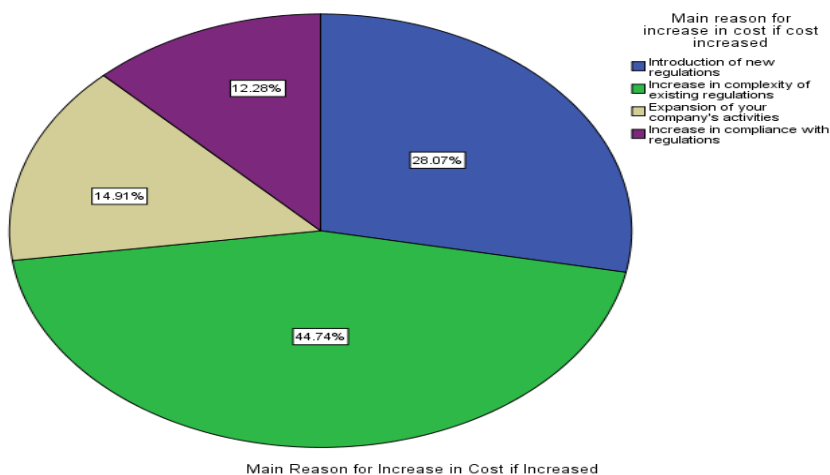
Introduction of new regulations \_\_1

Increase in the complexity of existing regulations \_\_2

Expansion of your company's activities \_\_3

Increase in the compliance with regulations \_\_4

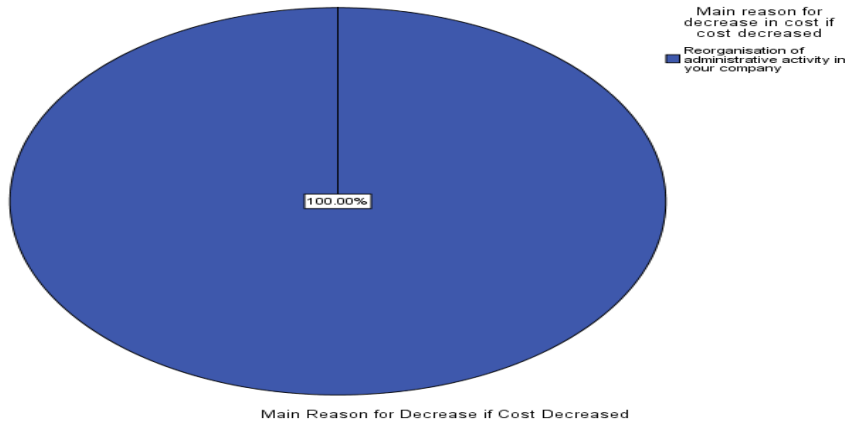
Other (please specify) \_\_\_\_\_5



### E15 [IF DECREASED] What is the main reason for the decrease in costs? [TICK ONE BOX ONLY]

## Appendix H

- Simplification or reduction of regulations \_\_1  
 Successful government reforms to reduce administrative compliance costs \_\_2  
 Reorganisation of administrative activity in your company \_\_3  
 Decrease in complying with regulations \_\_4  
 Termination of a regulated process, product or service \_\_5  
 Other (please specify) \_\_\_\_\_6

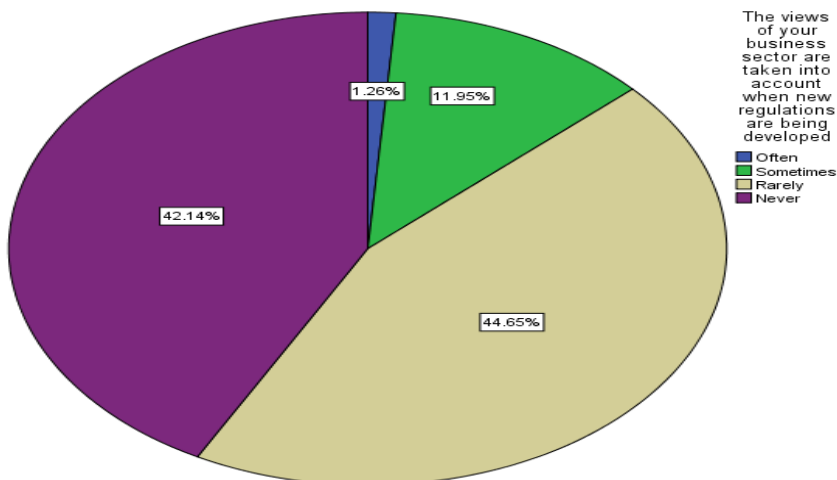


### SECTION F: Consultation and Communication

**F1 Please say whether, in your opinion** [TICK ✓ ONE BOX ONLY FOR EACH STATEMENT]

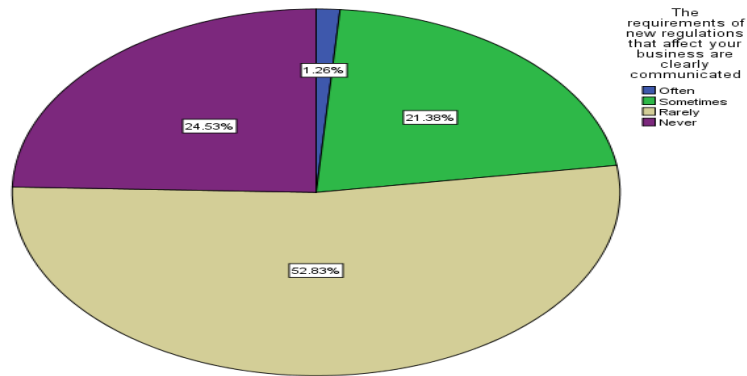
	Always	Often	Sometimes	Rarely	Never
a the views of your business sector are taken into account when new regulations are being developed	__1	__2	__3	__4	__5
b the requirements of new regulations that affect your business are clearly communicated	__1	__2	__3	__4	__5
c changes in regulations are announced in a timely fashion so that plans for compliance can be made	__1	__2	__3	__4	__5

A

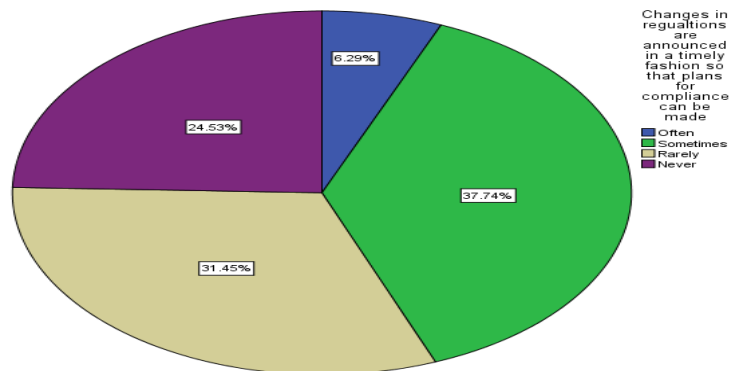


## Appendix H

**B**



**C**



**F2 How do you think that consultation with business could be improved? \_\_\_\_\_**

Consult with business directly

I really don't no. Cut the civil service in half.

Talk to small people

Farmers journal or local papers

Enterprise Ireland

Email news

Newsletter

By involving business people and not their consultants in drafting regulations. Involving consultants creates new jobs for consultants.

Through the local enterprise board

Consult with trade

Survey or some sort of consultation from the government department papers

Open days with government department

Company visits

There is little desire to consult in a positive manner with the artisan food sector, even though it is the sector most cited as representative of the Irish Quality branding. Lip service is done by government when consulting with representatives of the sector.

Regulation is put in place without much thought for the small business

Don't know but more of an effort is needed

Enterprise Ireland

Conference

Enterprise Ireland

Local boards

## Appendix H

Chamber of commerce  
 Talk to businesses  
 Enterprise boards  
 Enterprise Ireland  
 Ask small business owners  
 Decisions made by people unfamiliar with the business  
 Ask SME owners  
 Small businesses not consulted  
 No consultation with the people concerned  
 Newsletters  
 Ask the people who know - the little people  
 Local business enterprise  
 County boards  
 News letters  
 Consult business owners or at least inform us  
 Local papers  
 Enterprise boards  
 Farmers journal or local papers  
 So efficient in demands and checks for compliance, not so efficient in informing businesses of requirements and how to achieve compliance! Farmers journal or supplement monthly to local papers  
 Food industry magazine free for all businesses  
 Newsletter  
 Local papers  
 Radio or TV  
 Vets should inform and explain when food safety, other legislation maybe in a newsletter for the industry from Government

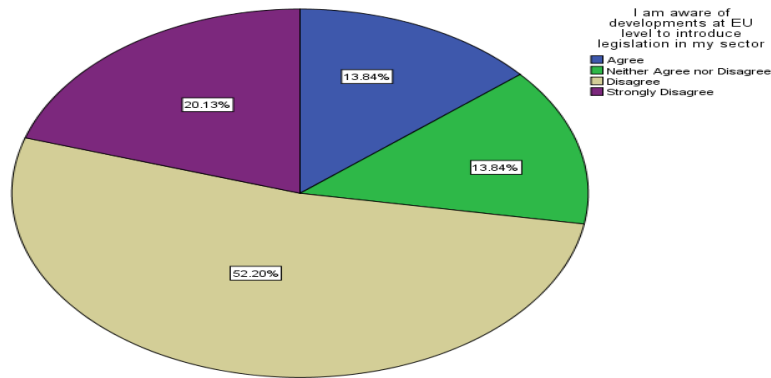
**F3 The following items are about legislation originating at the EU level. Please say to what extent you agree or disagree with the following statements.**

[TICK ✓ ONE BOX ONLY FOR EACH STATEMENT]

	Strongly Agree	Agree	Neither Agree nor Disagree	Disagree	Strongly Disagree
a I am aware of developments at EU level to introduce legislation in my sector	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
b Government Departments take account of the business requirements of my sector when negotiating EU legislation	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
c EU legislation is helping to break down barriers that can stop business from expanding and being more innovative	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5

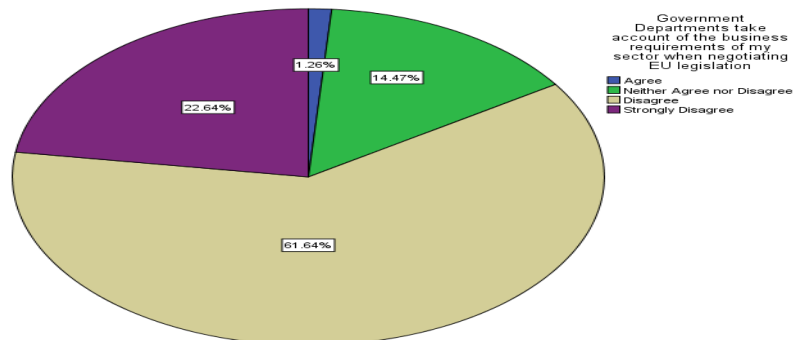
## Appendix H

A



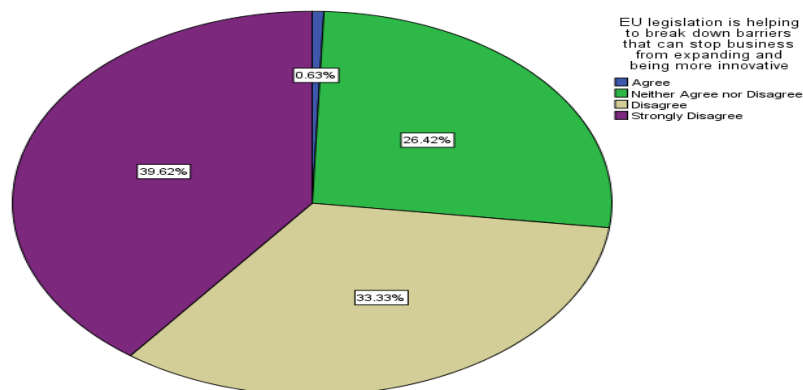
I'm Aware of Developments at EU Level to Introduce Legislation in my Sector

B



Government Departments take Account of the Business Requirements of my Sector when Negotiating EU legislation

C



EU Legislation is Helping to Break Down Barriers that Can Stop Business from Expanding and being more Innovative

**F4 Which area of regulation do you think that the Government should tackle as a priority? Please think specifically of the regulations affecting each of these areas rather than other issues such as investment in the areas. [PLEASE TICK ✓ ONE BOX]**

Energy regulation \_\_1

Finance/Banking regulation \_\_2

Taxation regulations \_\_3

Telecommunications regulation \_\_4

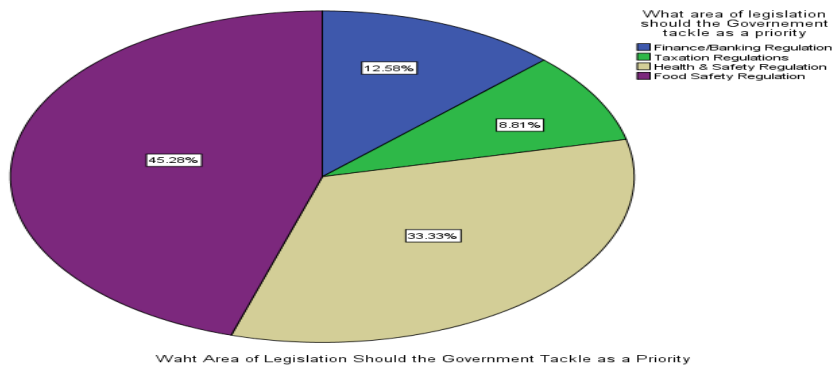
Transport regulation \_\_5

Health & Safety regulation \_\_6

Food Safety regulation \_\_7

Other regulation \_\_8 (specify, if other) \_\_\_\_\_

## Appendix H



### Reasons Given for Answer Regarding the Regulation that should be tackled as a Priority

- 'Access to credit is impossible and it is needed for compliance and expansion'
- 'Retailers leading regulators'
- 'No access to finance'
- 'So many regulations which apply?'
- 'Nothing left over to improve'
- 'Lack of flexibility and advise'
- 'One fella wants this and the other wants the other, no one on the same page!'
- 'Burdensome'
- 'How is one expected to do business?'
- 'Tax on labour and energy need to be reduced as the underlying costs have jumped in recent years'
- 'Lack of level playing field in interpretation of regulations by individual inspectors'
- 'No flexibility'
- 'Too much compliance with latest laws'
- 'Access to credit is a problem, can cause cash flow problems when trying to grow the business'
- 'No personal help'
- 'Over the top'
- 'Hammered'
- 'Struggling to get loans need to bridge cash flow issues and to purchase equipment for expansion'
- 'The current regulatory atmosphere is uncondusive to the development of a vibrant and productive artisan food sector that has the potential to increase localised employment and sustain a regional, local, economy of need. Small is beautiful.'
- 'Inconsistent requirements.'
- 'Large requirements small business.'
- 'Letter of the law when compared to other EU countries.'
- 'Inconsistencies.'
- 'Cash required, no credit.'
- 'What about the bottom line and safety!'
- 'We want this and that, no mention or concern of cost.'
- 'Tax for everything how can we afford compliance costs?'
- 'The legislation is illegible, means nothing, which one is the right one when so many amendments on the page.'
- 'Over the top, crazy requirements and we get sued anyway even with compliance.'
- 'How do I know what applies to me'
- 'Small business big regulation'

## Appendix H

- ‘Is Tesco the regulator?’
- ‘Red tape and courses for all regulations, more regulations more money for regulators’
- ‘Too many departments involved in the sector’
- ‘Where will it end, no practicality’
- ‘How much do the regulators actually know about our business sector’
- ‘No access to finance’
- ‘Retailers squeezing SMEs’
- ‘Can't get credit’
- ‘If regulation is for marketing purposes, it isn't working’
- ‘Where does one start with health & safety?, outside expertise is a requirement and an expense that is often out of reach.’
- ‘No loans’
- ‘Regulation is killing small business’
- ‘Accessibility to cash and grants is very poor’
- ‘Profit margins are too tight to invest in improvements’
- ‘Too many requirements for SMEs’
- ‘Reduce requirements, get back to basics of food safety, too much pass the book and cover your back requirements’
- ‘Over regulated, new regulations and requirements following every food scare whether or not you are involved’
- ‘Know very little about health & safety compliance apart from the fact that is law’
- ‘All regulation should be dealt with and re hashed to allow SMEs to comply, we can't compete with large companies.’
- ‘What is compliance, what level of training to what standard, certified or not? Very vague and complicated.’
- ‘Complex and difficult to comply’
- ‘The Food Safety Authority have all of the legislation on their website, it is unclear which form of the regulation is the current one as the amendments are all listed, there could be 5 different variations of same regulation???’
- ‘Simplify and make it work for employer as well as employee, with every effort to be compliant, an accident cost us money as training in health & safety was not in mother tongue although in a language understood and spoken by the employee. ‘
- ‘Where is the incentive? Damned if you do damned if you don't. It is not clear what exactly compliance is.’
- ‘No matter what is in place or what changes are made to follow vets instructions, he will always a list of things wrong every visit.
- ‘Food manufacturing is so regulated and therefore so expensive, that businesses take chances and don't comply’

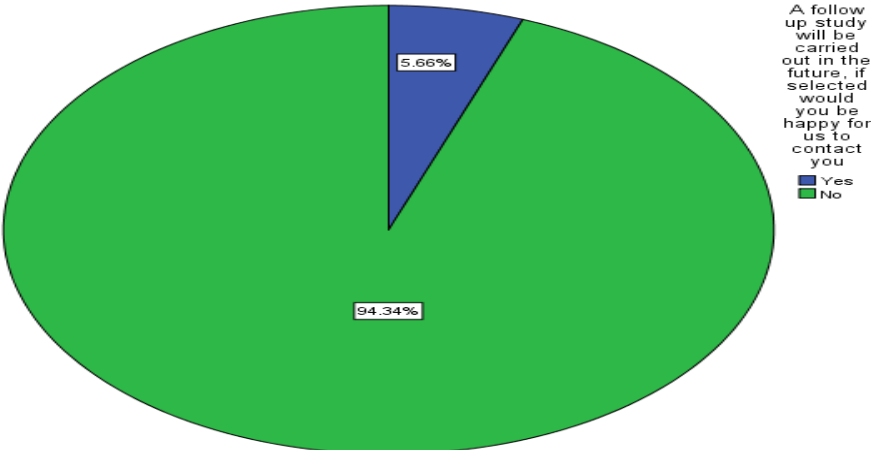
**F5 As part of a follow-up study in the near future, we may be contacting some businesses again to gather further information on these issues. If your company were selected, would you be happy for us to contact you again? [TICK ✓ ONE BOX ONLY]**

Yes \_\_1

No \_\_2



Appendix H



Would you be Happy to Partake in a follow up Study

# Appendix I: Business Regulatory Compliance Overview Extrapolation of Results

## A. Respondents Profile/Company Background

- The participating SMEs ranged in size with the survey population dominated by micro-sized enterprises. Almost half of the respondent enterprises were micro-sized at 48%, small-sized accounted for almost 38% and the remainder were medium-sized. The sample included one large enterprise for comparative analysis.
- 74.21% of SMEs surveyed were Irish Owned Private, 23.27% Sole traders and the remainder were Franchise.
- 82.39% of participating companies had one branch only, the remainder had more than one branch with the large case study enterprise having 9 branches.
- The survey population included enterprises representing all 10 NACE Rev 2 classification groups. The largest business activity at 30.19% corresponded to NACE Group Number 10.8 ‘Manufacture of Other Food Products’ to include;
  - o Sugar, cocoa, chocolate, confectionery, tea, coffee, condiments, prepared meals, food preparations, dietetic food, dried foods, broths etc.

## B. Areas of Regulation

Themes	Comments
Regulations generally are reported as burden for business.	Regulations are inconsistent, not easy to understand, do not achieve their objectives, are not flexible and are not appropriately enforced.
Importance of regulation when compared with other challenges faced by business	Regulation was cited as the most important challenge with 48.43% of participants selecting this option. Other areas cited were increased competition 20.75%, falling demand 12.58% and labour costs 11.32%.
The interpretation of the same body of regulations differs across companies.	Food safety regulations are regarded as the most significant regulation for business by 64.78% of participants and health & safety by 28.93%
Food safety regulations take priority	Food safety and health & safety are regarded as having a major negative impact on business. Other regulations are said to have a moderate or little impact. Food safety was ranked as a priority by 71.07% of participating enterprises and OHS by only 26.42%.
Awareness and communication of regulation was described as insufficient.	28.93% strongly disagreed and 48.34% disagreed with the statement, ‘there is sufficient communication of health & safety regulation by the Authority’. Regarding food safety regulation 5.03% strongly disagreed and 23.27% disagreed that there is sufficient communication. The majority agreed 32.08% that there is insufficient communication of food safety regulation by the authority.

### C. Contact with Regulators

Themes	Comments
Food safety is highly regulated, regulated more so than health & safety in the food and drink manufacturing enterprises surveyed.	All of the questions with the exception of one question regarding OHS were answered in relation to food safety and food safety regulators. Regulators most dealt with are the food safety regulators. None of the participants mentioned the Health & Safety Authority or OHS. The regulators listed were all in connection with food safety (Department of Agriculture, Food and the Marine (DAFM), Local authority County Council vets, environmental health officers (EHOs) etc.), revenue, tax etc.
Regulation is burdensome	Regulation is not appropriately enforced, is too rigid and is inconsistent across companies.
Seeking information on regulations and inspections account for the majority of contact with the regulator.	53.46% of business are inspected more than twice annually by a food safety regulator. 48.43% are required to make returns to their governing authority 2-3 times a year and 11.32% more than 6 times per year. The remainder make returns annually or less than once a year.
Participating enterprises report a moderate to high level of compliance with regulation in general.	20.75% of participating enterprises reported a high level of compliance and 62.89% reported a moderate level of compliance. However, when this compliance was broken down to specific areas of regulation i.e. when asked their level of compliance with OHS and food safety; OHS = 5.66% reported a high level of compliance and 37.74% reported a moderate level. Food safety = 40.88% reported a high level of compliance and 54.72% reported a moderate level. With regard to the level of compliance with regulations, 56.60% reported a low level of compliance with OHS regulation while only 4.40% reported a low level of compliance with food safety.

**D. Compliance with Regulations**

Themes	Comments
Enterprises report complying with regulations a burden on businesses.	<p>Participants were asked to state whether complying with regulations such as OHS, food safety, company law, Vat etc. was ‘not a burden, a moderate burden or a heavy burden’. 60.38% of enterprises reported OHS to be a heavy burden in comparison to 42.77% for food safety. Company law was also regarded as a heavy burden as reported by 31.45% of enterprises.</p> <p>Although the level of compliance with OHS is reportedly low, the burden of complying with OHS is reported as heavy. Enterprises report that is the ‘actual requirements of OHS legislation’ which account for the heavy burden, 73.29%. While the majority of enterprises report that the heavy burden of food safety regulations is due to both the ‘actual requirements of the legislation’ and ‘the reporting requirements’, 41.14%.</p>
The different governing regulations have many repetitive elements.	<p>44.03% of participants provide the same information to a number of different regulators. The regulators vary as follows:  HSE (Health Services Ireland)  Department Of Agriculture  Environmental Health Officer  Organic Trust  County Council Vets (Local Authority).</p> <p>The comments regarding this issue from participants are as follows:  ‘Numerous requirements’,  ‘Food Safety Information’,  ‘Too many regulators there are over 15 bodies involved in our industry’,  ‘Too many regulations and inspectors’,  ‘Safety systems with repetitive elements’.</p>
Records and record keeping are reported to be the most burdensome element of regulatory compliance for the enterprises.	<p>54.37% of participating enterprises when asked ‘is there any one requirement to supply information that is most burdensome’, replied ‘records and record keeping’. Other issues recorded were results, testing, checks etc. Additional comments provided were as follows:</p> <ul style="list-style-type: none"> <li>• ‘It is all burdensome’,</li> <li>• ‘Constant checks - over the top, twice a day should be enough’,</li> <li>• ‘The entire process is a financial burden’,</li> <li>• ‘All requirements are burdensome equally’.</li> </ul>

**E. Impact of Regulations**

Themes	Comments
Both positive and negative impacts were reported for regulatory compliance	Regulations were reported as having a positive impact on ‘competitiveness’, ‘entering new markets’ and on ‘maintaining the quality of products or services’. Participants reported that regulatory compliance has a negative effect on ‘other business costs (energy, insurance, transport)’ and also on ‘labour costs’. The regulation having the most negative impact on business was cited as food safety 62.89% with only 16.98% of participants selecting OHS. Again this may be evidence that OHS is not implemented in the majority of enterprises as it is regarded as a heavy burden.
Regulation was viewed as having a negative impact on most aspects of business, in particular to growth.	Only 8.81% agreed that regulation can help to break down barriers to competition and 60.38% disagreed with the statement that regulation prevents competitors unfairly selling below my prices. 57.23% agreed that regulation makes it difficult for new firms to enter the sector.
Compliance with regulation is a cost which is increasing all of the time.	62.26% of enterprises agree that there is too much regulation, with compliance costing on average 5 to 35% of total business costs per annum. 73.58% agree that the cost has risen over the past two years mainly due to an increase in the complexity of regulations 44.74%, and the introduction of new regulations 28.07%. Food safety regulation was cited as the regulation incurring the greatest cost, 57.86% of enterprises spend 10 to 40% of 10 to 40% of total working hours on food safety compliance while 59.75% spend 0 to 5 hours on OHS compliance.
External Expertise employed demonstrates the prioritisation of compliance with food safety.	Over half 52.20% of the enterprises surveyed employ external expertise. Food safety 40% and accountancy 33.75% are the main areas where external expertise is employed. Only 17.50% employed external expertise in OHS.

**F. Consultation and Communication**

Themes	Comments
<p>Regulator’s awareness of small business needs and the level of consultation with business.</p> <p>Insufficient communication and consultation according to the SME food &amp; drink business owner.</p>	<p>42.14% of participants deemed that their business needs are ‘never’ taken into account and 44.65% stated ‘rarely’ taken into account when new regulations are being developed.</p> <p>52.83% stated that the requirements of new regulations are ‘rarely’ clearly communicated and 24.53% stated that they are ‘never’ clearly communicated. The majority of participants also agreed, that changes in regulations are not communicated in a timely fashion so plans for communication can be made.</p> <p>Government Departments take account of the business requirements of my sector when negotiating new legislation. 62.64% disagreed with this statement and 22.64% strongly disagreed.</p> <p>39.62% strongly disagree and 33.33% disagree with the statement that EU legislation is helping to break down barriers that can stop business from expanding and being more innovative. Participants provided suggestions and comments on how they believe consultation and communication with small business by the regulators can be improved, for example;</p> <p>‘Enterprise Ireland, through the local enterprise board’,</p> <p>‘Farmers journal or local papers’,</p> <p>‘Newsletter’,</p> <p>‘There is little desire to consult in a positive manner with the artisan food sector, even though it is the sector most cited as representative of the Irish Quality branding. Lip service is done by government when consulting with representatives of the sector’.</p>
<p>Small business awareness regulation</p>	<p>Only 13.84% of participants agreed that they are aware of ‘developments at EU level to introduce legislation in my sector’.</p>

**F. Consultation and Communication Continued**

<p>Business owners opinion on regulation and their suggestions on what area of legislation need to be tackled by the Government and why?</p>	<p>45.28% stated that food safety legislation should be tackled by the Government as a matter of priority and 33.33% named health &amp; safety as the area of legislation that the Government should prioritise. Other regulations named were finance/banking 12.58% and taxation regulations 8.81%. Reasons given for the different areas of legislation chosen by participants to be tackled as a priority are as follows:                  ‘Access to credit is impossible and it is needed for compliance and expansion’ (in relation to finance/banking).                  ‘Retailers leading regulators’ (in relation to food safety).                  ‘Burdensome’ (in relation to health &amp; safety).                  ‘Tax on labour and energy need to be reduced as the Underlying costs have jumped in recent years’ (in relation to taxation legislation).                  A full list of the reasons provided by the participants is available in appendix 6.</p>
<p>Communication and consultation are regarded as unsatisfactory</p>	<p>Greater than 70% of participants revealed that the communication of health and safety regulation by the authority is insufficient. Only 25% of participants found the communication of food safety regulation by the authority to be insufficient.                  More than 85% of participants say that the views of their business sector are not taken into account when regulation is being developed. 75% say that the requirements of new regulation are not clearly communicated and more than 50% report that regulations are not announced in a timely fashion, the time frame does not allow the SMEs to make plans for compliance.</p>

## Appendix J: Industry Assessment Extrapolation of Results

### Companies Background

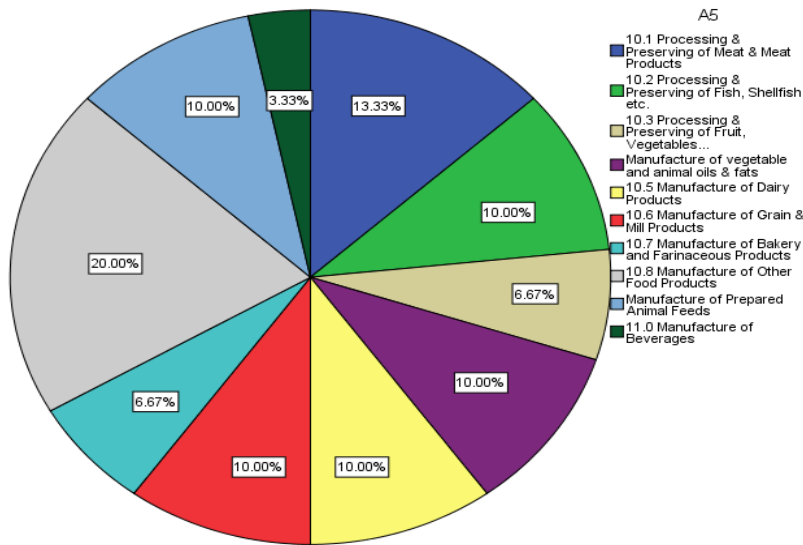
- 90% of the companies were private Irish owned and 10% were sole traders.
- All of the enterprises had one branch only throughout the Republic of Ireland.
- 50% were all Ireland and 50% were local branch only.
- The interviewee was in a position to answer for all branches of the company.
- 33% had 1-10 employees, 40% had 10-50 and 26.67% had 50-250 employees.
- The distribution of enterprises by size was as follows:

Medium-sized enterprises = 8

Small-sized enterprises = 12

Micro-sized enterprises = 10

- The main activity of the enterprises as per NACE Rev 2 classifications was as follows;

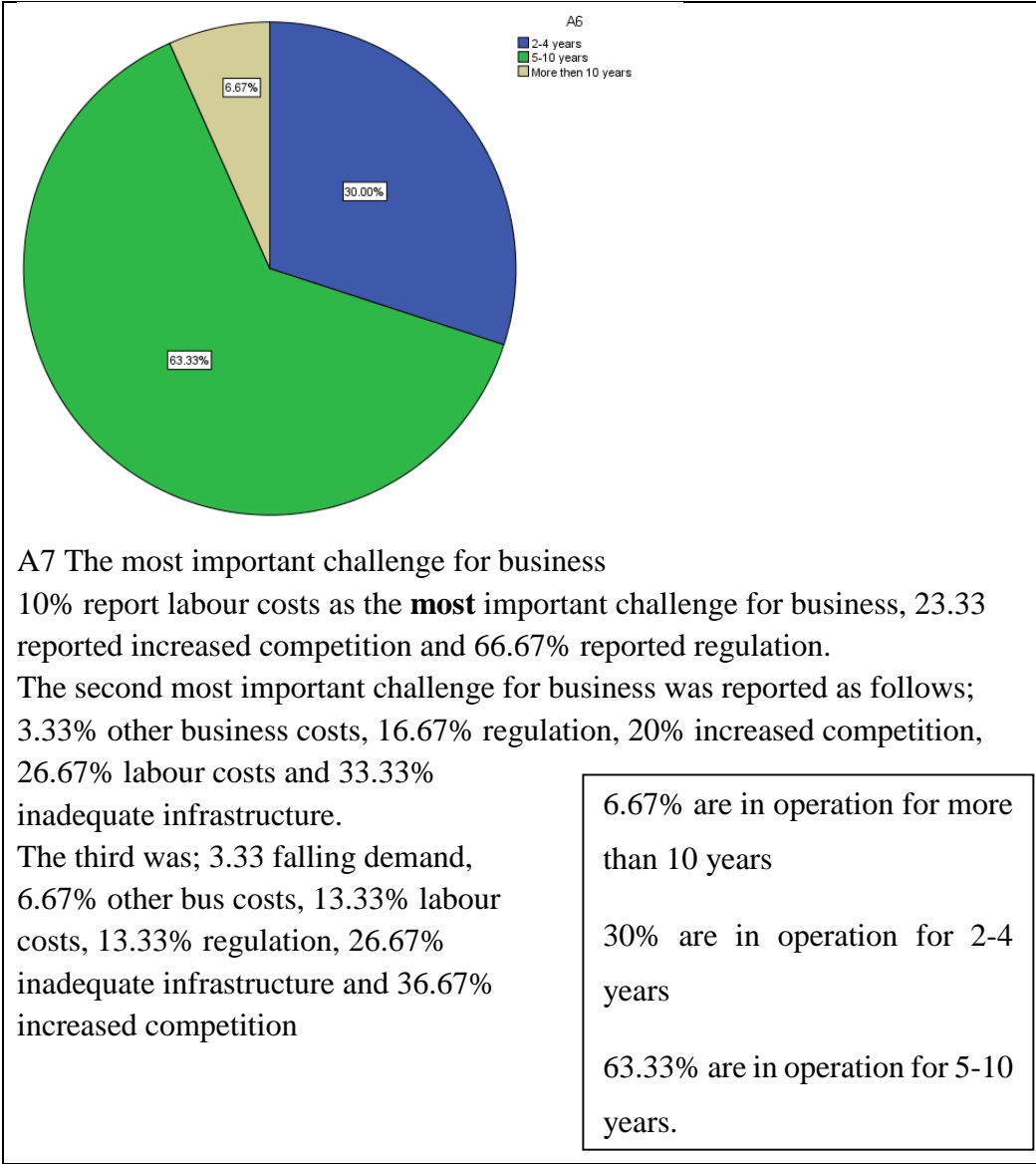


NACE Rev. 2 Classification Food & Drink Manufacturing Sector

- The number of years in operation for each enterprise is as follows;



Appendix J



Areas of Regulation

NOTE – The term ‘regulator’ is used to cover independent or sectoral regulators and any Government Department office. The ‘impact’ refers to a negative impact.

**B1** *Is your business regulated by a regulator outside of Ireland?*  
 None of the participating enterprises are regulated by a regulator outside of Ireland.

**B2** *How much impact does each of the following areas of legislation have on your business?*  
**Income tax** was reported as having a moderate negative impact by 70% and having little impact by 30%  
**Vat** was reported as having a moderate negative impact by 73.33% and having little impact by 26.67%

**Customs regulations** was reported as having a major negative impact by 63.33% and having moderate impact by 36.67%

**OHS regulations** was reported as having a major negative impact by 70% and having moderate impact by 30%

**Other employment law** was reported as having a moderate negative impact by 76.67% and having little impact by 23.33%

**Environmental** was reported as having a moderate negative impact by 70% and having little impact by 30%

**Company law** was reported as having no impact by 10%, having a moderate negative impact by 33.33% and having little impact by 56.67%

**Food Safety Regulation** was reported as having a major negative impact by 63.33% and having moderate impact by 36.67%.

*B3 Which area of regulation listed above is most significant for your business?*

Food safety regulations was reported by 70% and OHS reported by 30% as having the most significant negative impact on business.

*B4 Thinking of the area of regulation that is most significant for your business do you agree or disagree with the following?*

**Regulations are easy to understand**, 60% disagreed, 26.67% strongly disagreed and 13.33% neither agreed nor disagreed with this statement.

**Regulations achieve objectives**, 73.33% disagree and 26.67% neither agree nor disagree.

**Regulations are flexible enough to be implemented efficiently**, 73.33% disagree and 26.67% neither agree nor disagree.

**Regulations are consistent with one another**, 46.67% neither agree nor disagree 40% agree and 13.33% disagree.

**Despite the number of regulations it is still possible to comply**, 75% disagree and 25% neither agree nor disagree.

**Regulations are appropriately enforced**, 50% strongly disagree and 26.67% disagree and 23.33% neither agree nor disagree.

*B5 Which of the following three areas of legislation would you say takes priority in your business today?*

Food safety was ranked as taking priority by 70% of enterprises and OHS by 30%.

(OHS was ranked 1<sup>st</sup> by 33.33% of enterprises as taking priority, ranked 2<sup>nd</sup> by 56.67% and third by 10%).

*B6 Please say to what extent you agree with the following statements.*

**Government Regulations & Policy influence behaviour in our company** 3.33% Strongly Agree, 33.33% Agree and 26.67% Neither Agree nor Disagree,

16.67% Disagree and 20% Strongly Disagree.

**Health & safety legislation** is easy to understand 33.33% Agree, 26.67% Neither Agree nor Disagree, 26.67% Disagree and 13.33% Strongly Disagree.

**Food Safety legislation** is easy to understand 36.67% Strongly Disagree and 63.33% Disagree.

There is sufficient communication of **health & Safety regulation by the authority** 20% Strongly Disagree, 73.33% Disagree and 6.67% Neither Agree nor Disagree.

There is sufficient communication of **food safety regulation by the authority** 13.33% Strongly Disagree, 33.33% Disagree, 50% Neither Agree nor Disagree and 3.33% Agree.

### *Contact with Regulators*

*C1 What Regulator do you most regularly deal with regarding regulations affecting your business?*

76.67% are regulated by the HSE, 13.33% Local Authority County Council vet, 6.67% DAFM, 3.33% EHO

*C2 Which of the following best describes the nature of your contact?*

The nature of contact with the regulator for all companies was in relation to the 'Seeking information on a regulation' 100%.

*C3 How frequently have you been inspected or audited by any regulator in the past three years?*

Frequency of Inspection 10% once, 43.33% twice and 46.67% more than twice.

*C4 If once or more which regulator?*

Health & Safety Executive (HSE) 80%, County Council Veterinary Department 10% and 6.67% Department of Agriculture, Food and the Marine (DAFM).

**Questions C5 to C8 are answered in relation to the regulator the participants most often deal with.**

*C5 How often do you have to make returns/supply information to this regulator?*

56.67% make returns to the regulator 2 to 3 times annually and 43.33% annually

*C6 Please say to what extent you agree with the following statements about your contact with the regulator*

a **Officials give definite answers to queries**, 30% strongly disagree, 56.67% disagree and 13.33% agree.

b **The response of the regulator is given within a reasonable time**, 3.33% Strongly agree, 10% agree, 13.33% neither agree nor disagree and 73.33% disagree.

c **It is clear who is responsible for regulatory decisions**, 80% disagree and 20% neither agree nor disagree.

d **The process for appeals and complaints is clear**, 13.33% strongly disagree, 43.33% disagree, 30% neither agree nor disagree and 13.33% agree.

e **The Regulator's practices are flexible and not bureaucratic**, 13.33% agree, 33.33% disagree and 53.33% neither agree nor disagree.

*C7 Do you think that regulations are appropriately enforced?*

90% reported that regulations are not appropriately enforced and 10% reported they are.

*C8 This because.....*

96.30% find this is because enforcement of regulation is too rigid 3.7% say it is because regulation is inconsistently enforced.

*C9 In your opinion, what is the general level of compliance with regulations in general among firms in your industry?*

General level of compliance with regulation within firms in your industry 13.33% reported having a high level of compliance, 53.33% a moderate level of compliance and 33.33% low level of compliance.

*C10 In your opinion, what is the general level of compliance with Health & Safety regulations in general among firms in your industry?*

General level of compliance with Health & Safety regulation within firms in your industry 66.67% reported having a low level of compliance and 33.33% a moderate level of compliance.

*C11 In your opinion, what is the general level of compliance with Food Safety regulations in general among firms in your industry?*

General level of compliance with Food Safety regulation within firms in your industry 26.67% reported having a high level of compliance, 70% a moderate level of compliance and 3.33% low level of compliance.

*Compliance with Regulations*

D1 *Please say whether complying with regulations in each of the following areas is not a burden, a moderate burden or a heavy burden for your business*

- a. **Income Tax and Corporation Tax**, 3.33% report it as a heavy burden, 43.33% a moderate and 53.33% not a burden.
- b. **VAT**, 46.67% report it as a moderate and 53.33% not a burden.
- c. **Customs Regulations**, 10% report it as a heavy burden, 70% as a moderate burden and 20% as not being a burden.
- d. **Health & Safety regulations**, 66.67% report it as a heavy burden and 33.33% as a moderate burden.
- e. **Other Employment Law**, 90% report it as a heavy burden and 10% as being a burden.
- f. **Environmental Legislation**, 76.67% as a moderate and 23.33% as not being a burden.
- g. **Company Law**, 46.67% as a heavy burden and 53.33% as not being a burden.
- h. **Food Safety Regulations**, 46.67% report it as a heavy burden and 53.33% as a moderate burden.

D2 *For these areas where compliance is a heavy burden, please say whether it is the actual requirements of the regulation, the reporting requirements or both that is most burdensome*

- a. **Income Tax and Corporation Tax**, 59.09% reported that it is due to the reporting requirements, 36.36% actual requirements of regulation and 4.55% report it is due to both.
- b. **VAT**, 73.68% actual requirements of regulation and 26.32% report it is due to both.
- c. **Customs Regulations**, 90.91% actual requirements of regulation 9.09% report it is due to both.
- d. **Health & Safety regulations**, 63.33% actual requirements of regulation and 36.67% report it is due to both.
- f. **Environmental Legislation**, 80% actual requirements of regulation and 20% reported that it is due to the reporting requirements.
- h. **Food Safety Regulations**, 36.67% actual requirements of regulation and 26.67% reported that it is due to the reporting requirements 36.67% report it is due to both.

D3 *In your experience, are you required to provide the same information to a number of different regulators?*

86.67% report that they are required to provide the same information to a number of different regulators and 13.33% do not.

D4 *If yes, please give details*

The environmental test results are required by the Environmental protection Agency (EPA) and by the Department of Agriculture, Food and the Marine.

D5 *Is there any one requirement to supply information that is most burdensome for your business?*

76.67% replied 'Yes' report that there is one requirement that is most burdensome and 23.33% replied 'No' report that there is not?

D6 *If yes, please give details*

Those who replied yes, 75% report record keeping as the most burdensome regulatory requirement for businesses 12.50% testing, 8.33% reports 4.17% compliance generally.

D7 *Please say to what extent you agree or disagree with the following statements about compliance with regulation*

a **Compliance is having a documented system only**, 23.33% strongly disagree that compliance is having a documented system only 50% disagree and 26.67% agree.

b **Compliance is having a system in practice only**, 6.67% strongly agree, 20% agree, 23.33% strongly disagree and 50% disagree.

c **Compliance is having both a system in practice and having a documented system**, 23.33% strongly agree and 76.67% agree.

#### *Impact of Regulations*

E1 *Thinking about the impact of complying with all regulations, is the impact on the following generally positive, generally negative or neutral from a business perspective?*

**Maintaining the quality of products or services**, 53.33% report a positive impact and 46.67% a negative impact.

**Development of new products and services**, 73.33% are neutral and 26.67%

report a negative impact.

**Entering new markets**, 26.67% report a negative impact, 46.67% positive and 26.67% neutral.

**Competitiveness**, 46.67% report a negative impact and 53.33% a positive impact.

**Labour costs**, 36.67% negative and 63.33% neutral.

**Other business costs (insurance, energy, transportation etc.)**, 33.33% negative and 66.67% neutral.

*E2 Rank from 1 to 3 the three regulations having the most negative impact from a business perspective*

86.67% cited food safety as the regulation having the most negative impact on business, 10% cited health & safety and 3.33% cited energy.

*E3 Please say to what extent you agree or disagree with the following statements regarding the impact of regulation on competition in your sector.*

**a Regulations help to break down barriers to competition**, 53.33% strongly disagree and 33.33% disagree.

**b Regulations make it difficult for new firms to enter the sector**, 30% strongly agree and 50% agree 36.67% neither agree nor disagree.

**c Regulations increase the intensity of competition between firms in this sector**,

13.33% strongly agree, 13.33% agree, 56.67% disagree and 16.67% neither agree nor disagree.

**d Regulations prevent competitors unfairly selling below my prices**,

13.33% strongly agree, 13.33% agree, 56.67% disagree and 16.67% neither agree nor disagree.

*E4 Thinking about regulation in your sector, would you say there is too much, about the right amount or too little regulation*

80% of participants report that there is too much regulation and 20% reported that there is about enough.

*E5 How much of a problem for your firm are the following practices of competitors in Ireland?*

**a. Competitors avoid VAT or other taxes**, 73.33% report that this is a major problem and 26.67% a moderate problem.

**b. Competitors do not pay duties or observe trade regulations**, 46.67% report it to be a major problem, 33.33% a moderate problem and 20% a minor problem.

**c. Competitors unfairly sell below my prices**, 33.33% report it to be a major problem,

16.67% a moderate problem and 50% a minor problem.

**d. Competitors avoid labour taxes/regulations**, 3.33% a moderate problem and 96.67% a minor problem.

e. **Competitors violate my copyrights, patents or trademarks**, 33.33% report it to be a major problem, 16.67% a moderate problem, 46.67% a minor problem and 3.33% not to a problem.

E6 *How much time would you estimate that your business spends on an annual basis in complying with regulations that affect your business? Please provide an estimate as a percentage of total work hours.*

a **Income Tax and Corporation Tax**, 60% 0-5 hours, 30% 5-10 hours and 10% 10 to 20 hours.

b. **VAT**, 96.67% spend 0-5 hrs and 3.33% 5-10 hours.

c. **Customs Regulations**, 100% 0-5 hours.

d. **Health & Safety regulations**, 56.67% 0-5, 20% 5-10, 20% 10-20, 3.33% 20-30 hours.

e. **Other Employment Law**, 93.33% 0 to 5 and 6.67% 5-10 hours.

f. **Environmental Legislation**, 76.67% 0 to 5, 16.67% 5-10 and 6.67% 10-2 hours.

g. **Company Law**, 13.33% 0 to 5, 6.67% 5-10, 30% 10-20, 16.67% 20-30, 13.33% 30-40, 13.33% 40-50 and 6.67% 50-60 hours.

h. **Food Safety Regulations**, 100% 0-5 hours.

E7 *How confident are you of this figure?*

36.67% Very confident, 56.67% reported they were fairly confident and 6.67% not very confident.

E8 *Do you need to bring in outside expertise to assist you in complying with regulatory requirements?*

76.67% need to bring external expertise.

23.33% do not.

E9 *Is this outside expertise connected with....*

Expertise needed is in Food Safety.

E10 *Excluding monies that would be paid on tax/PRSI requirements, do you know the approximate annual financial cost to your business of complying with regulation?*

56.67% know the cost of regulatory compliance with the exclusion of tax/PRSI, 43.33% no.

E11 *If yes, what is the approximate annual cost of complying with regulations, as a percentage of total business costs?*

16.67% reported the cost to be 0-5%, 33.33% reported it to be 10-20%, 33.33% reported it to be 20 to 30% of total business costs and 16.67% reported it to be 30 to 40 % of business costs.



E12 *Rank from 1 to 3 the three regulations incurring the greatest cost?*

Food safety incurs the greatest cost for 83.33% of participating enterprises, health & safety for 10% and 6.67% revenue.

E13 *Have the compliance costs for regulation changed in the past two years?*

100% report that costs have changed in the past two years.

E14 *If yes, what is the main reason for the increase in costs?*

Introduction of new regulations is cited by 53.33% of participants and 46.67% increase in complexity of existing regulations as the main cause for the increase in compliance costs in the past two years

E15 *If decreased, what is the reason for the decrease in costs?*

None of the enterprises reported a decrease in costs

### *Consultation and Communication*

F1 *Please say whether, in your opinion*

**a the views of your business sector are taken into account when new regulations are being developed**, 46.67% report rarely and 53.33% report never.

**b the requirements of new regulations that affect your business are clearly communicated**, 30% sometimes, 56.67% rarely and 13.33% never.

**c changes in regulations are announced in a timely fashion so that plans for compliance can be made**, 40% sometimes, 46.67% rarely and 13.33% never.

F2 *How do you think that consultation with business could be improved?*

-Enterprise boards

-Farmers journal or local papers

-So efficient in demands and checks for compliance, not so efficient in informing businesses of requirements and how to achieve compliance! -Farmers journal or supplement monthly to local -papers

-Food industry magazine free for all businesses

-Newsletter

-Local papers

F3 *The following items are about legislation originating at EU level. Please say to what extent you agree or disagree with the following statements.*

**a I am aware of developments at EU level to introduce legislation in my sector**, 46.67% Strongly disagree, 36.67% disagree and 16.67% neither agree nor disagree.

**b Government Departments take account of the business requirements of my sector when negotiating EU legislation**, 30% Strongly disagree, 53.33% disagree and 16.67% neither agree nor disagree.

**c EU legislation is helping to break down barriers that can stop business from expanding and being more innovative**, 30% neither agree nor disagree and 70% strongly disagree.

*F4 Which area of regulation do you think that the Government should tackle as a priority? Please think specifically of the regulations affecting each of these areas rather than other issues such as investment in the areas.*

Regulation you believe the government should tackle as a priority

73.33% food safety and 26.67% OHS

Reasons provided to back this up are as follows:

- Accessibility to cash and grants is very poor.
- Profit margins are too tight to invest in improvements.
- Too many requirements for SMEs.
- Reduce requirements, get back to basics of food safety, too much pass the book and cover your back requirements.
- Know very little about health & safety compliance apart from the fact that is Law.

# Appendix K: Industry Assessment Semi Structured Interview Responses

## Industry Assessments Semi Structured Interview Questions and Subsequent Responses from SMEs

Question 1. Does your company work to a recognised OHS standard/food safety standard and why?

NACE NO.	Micro	Small	Medium
10.1	No	No	No
10.2	No	No	No
10.3	No	No	No
10.4	No	No	No
10.5	No	No	No – but we have an OHS management system in place.
10.6	No	No	Yes - British Retail Consortium Standard (BRC Issue 6) & BS OHSAS 18001:2007 (globally recognised occupational health & safety standard)
10.7	No	No	No – but we have an OHS management system in place.
10.8	No	No	No
10.9	No	No	No
11.0	No	No	Yes – British Retail Consortium Standard (BRC Issue 6) & BS OHSAS 18001:2007 (globally recognised occupational health & safety standard)
PILOT STUDY	No		
<p><b>Summary:</b> The participants while aware of external recognised management standards, with the exception of the medium-sized grain and drink enterprise, businesses chose not to implement standards. Reasons for this were; cost, time, complexity &amp; audits. The enterprises did not agree that standards can be used as a marketing tool and add value to their businesses. The medium-sized drink &amp; grain companies agreed that standards added value to their company and enhanced customer base.</p>			

Appendix K

Question 2. Would you consider implementing a standard that was designed specifically for SMEs with the needs of SMEs taken into consideration?

<b>NACE NO.</b>	<b>Micro</b>	<b>Small</b>	<b>Medium</b>
10.1	No	Yes	Yes
10.2	Yes	Yes	Yes
10.3	No	Yes	Yes
10.4	Yes	Yes	Yes
10.5	Yes	Yes	Yes
10.6	Yes	Yes	Yes
10.7	Yes	Yes	Yes
10.8	No	Yes	Yes
10.9	Yes	Yes	Yes
11.0	Yes	Yes	Yes
<b>PILOT STUDY</b>	Yes		
<p><b>Summary</b> – The majority of participants agreed that a standard designed specifically with the needs of small business in mind is the way forward. Business owners reported ‘authorities are losing sight of the basics of safety’, with so much paper work, the focus is no longer on the actual practices/procedures. A number of the enterprises claimed that their companies are too small to implement all of the ‘crazy requirements’, ‘how could they possibly need the same systems as larger companies’! The medium-sized companies and the pilot enterprise were interested but would not be able to take up such a system as the BRC standard requirements would exceed a standard designed specifically for small businesses. If it became a standard recognised by major customers such as retailers, these enterprises would implement it.</p>			

Appendix K

Question 3. **(If applicable)** Does your company operate any other management systems or work to any other standards?

<b>NACE NO.</b>	<b>Micro</b>	<b>Small</b>	<b>Medium</b>
10.1	No	No	No
10.2	No	No	No
10.3	No	No	No
10.4	No	No	No
10.5	No	No	No
10.6	No	No	No – as above only British Retail Consortium Standard (BRC Issue 6) & BS OHSAS 18001:2007 (globally recognised occupational health & safety standard)
10.7	No	No	No
10.8	No	No	No
10.9	No	No	No
11.0	No	No	No – as above only British Retail Consortium Standard (BRC Issue 6) & BS OHSAS 18001:2007 (globally recognised occupational health & safety standard)
PILOT STUDY	No		
<b>Summary:</b> None of the enterprises worked to any external standards other than British Retail Consortium Standard (BRC Issue 6) & BS OHSAS 18001:2007.			

## Appendix K

Question 4. What are the key business drivers for OHS management and for food safety management?

<b>NACE NO.</b>	<b>Micro</b>	<b>Small</b>	<b>Medium</b>
10.1	County Council vets require and monitor food safety	Department of Agriculture require and monitor food safety	Department of Agriculture require and monitor food safety
10.2	Department of Agriculture require and monitor food safety and customer requirement	Department of Agriculture require and monitor food safety and customer requirement	Department of Agriculture require and monitor food safety and customer requirement
10.3	Environmental Health Officer (EHO) requirement	Environmental Health Officer (EHO) requirement	Environmental Health Officer (EHO) requirement and customer requirement
10.4	Environmental Health Officer (EHO) requirement and customer requirement	Environmental Health Officer (EHO) requirement and customer requirement	Environmental Health Officer (EHO) requirement
10.5	Department of Agriculture requirement	Department of Agriculture requirement	Customer requirement Department of Agriculture
10.6	Environmental Health Officer (EHO) requirement	It's the law and the Environmental Health Officer (EHO) enforces it	Legislation, customer requirements and business needs. Added value to the company and enhanced customer base.

Appendix K

10.7	Environmental Health Officer (EHO) requirement	Environmental Health Officer (EHO) requirement	Environmental Health Officer (EHO) requirement
10.8	Environmental Health Officer (EHO) requirement	Environmental Health Officer (EHO) requirement	Environmental Health Officer (EHO) requirement
10.9	Environmental Health Officer (EHO) requirement	Environmental Health Officer (EHO) requirement	Department of Agriculture require and monitor food safety
11.0	Environmental Health Officer (EHO) requirement	Environmental Health Officer (EHO) requirement	Environmental Health Officer, customer requirement and marketing tool. Added value to the company and enhanced customer base.
PILOT STUDY	Customer requirement and enforcement by the Department of Agriculture.		
<p><b>Summary</b> – The majority of enterprises identified the enforcement agency as the driver for safety management, none of the enterprises mentioned the Health &amp; Safety Authority. A number of companies quoted legislation and customer requirements as a driver for food safety also. It was noted that the production of safe food or the protection of the safety of people was not mentioned.</p>			

Appendix K

Question 5. What is the involvement of workers in OHS and food safety management?

<b>NACE NO.</b>	<b>Micro</b>	<b>Small</b>	<b>Medium</b>
10.1	Safety is part of the job.	Operatives are trained in their job tasks which incorporate safety.	Safety is part of the job.
10.2	Very small company operatives are aware of safety.	Safety is part of the job.	Safety is part of the job.
10.3	Safety is part of the job.	Safety is part of the job.	Safety is part of the job.
10.4	Safety is part of the job.	Safety is part of the job.	On the job training covers the safety aspects both food and health & safety
10.5	Safety is part of the job.	Safety is part of the job.	Training in basic food safety and health & safety has been provided to staff.
10.6	Company is too small for formal training, the basic safety requirements have been covered.	Safety training has been provided.	Formal food safety and health & safety as per legislative and standard requirements. Operative are aware of company policies and manuals are available for their review at all times. Signage and preventive measures are in place.



## Appendix K

10.7	Operatives are know that they must be aware of their safety	Safety is part of the job	Employees have received basic food safety and health & safety training. We have signage posted also
10.8	Safety is part of the job	Safety is part of the job	Safety is part of the job
10.9	Safety is part of the job	Safety is part of the job	Food safety and health & safety training have been provided for employees and safety is monitored daily.
11.0	Safety is part of the job	Safety is part of the job	Training has been provided and meetings are held regularly with supervisors to update on all safety matters. Management meetings monthly and an annual review meeting.
PILOT STUDY	No formal methods of communication, operatives can access manuals and procedures if they wish. A number of operatives have received training, there were a number of new operatives who have not yet been trained.		
<p><b>Summary:</b> Worded in a number of ways, the main message was: the food and drink manufacturing industry is regarded as hazardous by nature, it involves many manual job tasks which due to small size of business or actual job task cannot be eliminated or modified to be less hazardous. Small business cannot afford to automate job tasks for which equipment is available. Owners and managers reported that operatives are aware of the hazards as the majority have worked in the industry for years.</p>			

Appendix K

Question 6. How are OHS and food safety implemented and communicated to staff?

<b>NACE NO.</b>	<b>Micro</b>	<b>Small</b>	<b>Medium</b>
10.1	Owner implements and communicates safety, food safety only in this case.	Owner implements and communicates safety, food safety only in this case.	Owner implements and communicates safety, food safety only in this case.
10.2	Owner implements and communicates safety, food safety only in this case.	Owner implements and communicates safety, food safety only in this case.	Owner implements and communicates safety, food safety only in this case.
10.3	Owner implements and communicates safety, food safety only in this case.	Owner implements and communicates safety, food safety only in this case.	Owner implements and communicates safety, food safety only in this case.
10.4	Owner implements and communicates safety, food safety only in this case.	Owner implements and communicates safety, food safety only in this case.	Through induction and on the job training.
10.5	Owner implements and communicates safety, food safety only in this case.	Owner implements and communicates safety, food safety only in this case.	Through training and instruction and the employment of consultants for both food safety and OHS
10.6	Owner implements and communicates safety, food safety only in this case.	Owner implements and communicates safety, food safety only in this case.	Through training and instruction and the employment of consultants for both food safety and OHS
10.7	Owner implements and communicates safety, food safety only in this case.	Owner implements and communicates safety, food safety only in this case.	Through training and instruction and the employment of consultants for both food safety and OHS

## Appendix K

10.8	Owner implements and communicates safety, food safety only in this case.	Owner implements and communicates safety, food safety only in this case.	Owner implements and communicates safety, food safety only in this case.
10.9	Owner implements and communicates safety, food safety only in this case.	Owner implements and communicates safety, food safety only in this case.	Communication is promoted through training and supervision.
11.0	Owner implements and communicates safety, food safety only in this case.	Owner implements and communicates safety, food safety only in this case.	Communication by means of meetings, training and daily supervision of work.
PILOT STUDY	Informal communication with employees during work hours.		
<p><b>Summary</b> – Owner/managers due to the size of their businesses communicate with all staff members a number of times a day. This is particularly true of the micro and small enterprises where the owner/manager also works in production with employee. The following quotes summarise the approach to safety;</p> <ul style="list-style-type: none"> <li>- ‘Formal meetings are not required’,</li> <li>- ‘We have an informal structure, employees feel free to speak out’,</li> <li>- ‘We have a close team of workers, formal meetings are not required’,</li> <li>- ‘We meet every day in the workplace and discuss any issues then’.</li> </ul> <p>Those who can afford to, employ food safety consultants to implement/update food safety systems. Only 5 of the enterprises have employed an OHS consultant. The remaining enterprises had never employed or had considered employing a health &amp; safety consultant. In a number of enterprises where food safety systems were implemented by an external consultant the owner/manager and/or the operatives did not understand the system. The majority of SME owners/managers follow the instructions of the enforcing officer and have informal systems developed which they don’t understand. Two of the medium enterprises have part-time food safety employees and none of the enterprise had an OHS employee.</p>			

## Appendix K

Question 7. Is there more of an emphasis on OHS now than there was 10 years ago? Why?

NACE NO.	Micro	Small	Medium
10.1	No	No	No
10.2	No	No	No
10.3	No	No	No
10.4	No	No	People are more aware of their rights with regard to safety now than they were 10 years ago.
10.5	No	No	No
10.6	No	No	There is more emphasis now, machinery and equipment are designed against strict safety standards now. Also there is more awareness and insurance and customers are requesting health & safety management.
10.7	No	No	Health & safety management is the law now if someone is injured and you don't have health & safety you'll pay the price.
10.8	No	No	No
10.9	No	No	People are more aware but there is not a lot of emphasis on food manufacturing, it is more so farming.
11.0	No	No	There is definitely more of an emphasis, people are more aware, there are more guidance regulations and documents. Also customer are pushing for proof that health & safety is managed, especially the large retailers.
PILOT STUDY	‘Not at this premises. However, I am aware of a number of companies who have customers who request a health & safety policy. Some customers require it and insurance companies are jumping on it also’.		
<p><b>Summary</b> – The medium-sized companies were more aware of the requirements than the smaller businesses, with a number of micro and small sized enterprises expressing awareness of the existence of OHS but not having any knowledge of the requirements. This led to the majority of enterprises answering ‘no’ to the question.</p>			

Appendix K

Question 8. Would you report a reportable incident/accident? Reportable to include an employee absent for more than 3 days, not including the day of the injury OR not absent for more than 3 days but could not perform normal work for more than 3 days.

<b>NACE NO.</b>	<b>Micro</b>	<b>Small</b>	<b>Medium</b>
10.1	No	No	No
10.2	No	No	No
10.3	No	No	No
10.4	No	No	No
10.5	No	No	No
10.6	No	No	No
10.7	No	No	This would depend on the severity of the accident, if it could be handled in-house, then it would not be reported.
10.8	No	No	No
10.9	No	No	No
11.0	No	No	Yes
PILOT STUDY	No		
<b>Summary</b> – 23 of the enterprises reported one or more incidences had occurred in the past, with 15 reportable incidences. None of the incidences were reported and none of the incidences were logged. Non e of these incidence occurred in the enterprises with OHS management systems.			

Appendix K

Question 9. Is there more an emphasis on food safety management now than there was 10 years ago? Why?

<b>NACE NO.</b>	<b>Micro</b>	<b>Small</b>	<b>Medium</b>
10.1	Yes	Yes	Yes
10.2	Yes	Yes	Yes
10.3	Yes	Yes	Yes
10.4	Yes	Yes	Yes
10.5	Yes	Yes	Yes
10.6	Yes	Yes	Yes
10.7	Yes	Yes	Yes
10.8	Yes	Yes	Yes
10.9	Yes	Yes	Yes
11.0	Yes	Yes	Yes
PILOT STUDY	Yes		
<p><b>Summary</b> – All of the participants reported a greater emphasis on food safety, due to food safety scares and food poisoning outbreaks. Environmental factors and new processing methods were also cited as reasons for the emphasis, with all enterprises agreeing that each scare leads to more regulation or updates with more requirements.</p>			

## Appendix K

Question 10. Did the economic downturn effect commitment to OHS? Commitment to food safety? What training is provided for operatives? This question was answered with regard to food safety with the exception of where OHS is mentioned in the reply.

<b>NACE NO.</b>	<b>Micro</b>	<b>Small</b>	<b>Medium</b>
10.1	No, on the job training and procedures signed off.	No, on the job training	No, on the job training
10.2	No, on the job training	No, on the job training and procedures signed off.	No, on the job training
10.3	No, on the job training	No, on the job training	No, on the job training
10.4	No, on the job training and procedures signed off.	No, on the job training	No, on the job training
10.5	No, on the job training	No, on the job training and procedures signed off.	Induction training & training in basic food safety and health & safety has been provided to staff.
10.6	No, on the job training	No, on the job training	Yes to a certain extent e.g. the micro testing schedule was reviewed and reduced. Overall, the commitment to food safety and health & safety management did not change.  Formal food safety and health & safety as per legislative and standard requirements.

Appendix K

10.7	No, on the job training	No, on the job training and procedures signed off.	Employees have received basic food safety and health & safety training.
10.8	No, on the job training	No, induction and on the job training	No
10.9	No, on the job training and procedures signed off.	No, on the job training and procedures signed off.	Food safety and health & safety training has been provided for employees
11.0	No, on the job training	No, on the job training	Induction, on the job, food safety, HACCP, health & safety and refresher training is provided
PILOT STUDY	A number of operatives have received food safety training. All operatives receive on the job training.		
<p><b>Summary</b> – The enterprises did not report any changes to their food safety management. ‘Food safety is a requirement and therefore has to be managed to stay open’, 24 of the enterprises agreed that their business would suffer if there wasn’t a commitment to food safety. Those enterprises who have OHS management did not report any less of a commitment to management of their systems.</p> <p>All of the enterprises provide on the job training, with some employers requesting operatives to sign off on their job task procedures, these procedures do not include health &amp; safety hazards or controls. Five of the medium-sized enterprises have provided some form of food safety and health &amp; safety training to employees with at least three enterprises employing external expertise to train staff.</p>			



Appendix K

Question 11. Would you say there is a ‘business case’ for health and safety management other than the legal requirement?

<b>NACE NO.</b>	<b>Micro</b>	<b>Small</b>	<b>Medium</b>
10.1	No	No	Yes – but not with current requirements
10.2	No	No	No
10.3	No	No	No
10.4	No	No – it’s too expensive and time consuming to pay.	Yes – if a business had the time to meet the requirements or the money to employ the expertise
10.5	No	Can’t see how more record filling and checks could make business sense	Could protect profit margins in the event of an accident.
10.6	No	Yes, looking after safety can reduce the costs of employees getting sick and being absent, however, the cost to get a working system is too much to start with and therefore out of reach.	Yes, safety of employees prevents costly problems and downtime.
10.7	No	No	Yes, covered for accident costs

Appendix K

10.8	Don't know too much about it	No	I'm sure there is if a business could afford the expertise to implement and instruct on the management of such a system
10.9	No	No, food safety management doesn't pay it costs, so health & safety management would only add another cost	Yes overtime health & safety could make business sense but not in the current climate.
11.0	No	No – too many requirements, too complicated would have to employ a consultant and even then it may not be a working system	Yes – safety management reduces the occurrence of incidents which can cost everyone time and money. Also management systems impact on all staff and employees feel included in decision making.
PILOT STUDY	No – accidents will happen whether there is a system in place or not. The only business sense health & safety makes is to cover the company should something happen and a case is taken for compensation. The requirements on businesses now are 'gone mad, totally over the top, where will it end', legislation is putting people out of business. A system that made sense would get a better reception by the majority of businesses, we can't follow the legislation and don't know how to implement the requirements, training is expensive, time consuming and often complex. Consultants are expensive and floating in and out.		
<p><b>Summary:</b> There were mixed views regarding a 'business case' for health &amp; safety management. The majority of the micro and small sized enterprises regarded it as a further complication and cost for their business. The medium-sized enterprises were more likely to see the business case for health &amp; safety management with a reduction in accidents, absenteeism and downtime cited as benefits.</p>			

## Appendix K

Question 12. What are the main benefits of OHS and food safety management?

NACE NO.	Micro	Small	Medium
10.1	Food Safety Keeps vets happy	Food Safety Keeps vets happy	Food Safety Keeps vets happy & production is uninterrupted
10.2	Food Safety Required to allow production and customers need it.	Food Safety Vets let us work away and customers need it.	Food Safety Vets require it and customers need it.
10.3	Food Safety Keep the Environmental Health Officer (EHO) happy	Food Safety The EHO lets us work away when we meet her requirements	Food Safety Keep production running smoothly
10.4	Food Safety No business without it, we have to comply – if you call that a benefit!	Food Safety Keep the EHO and our customers happy.	Food Safety It is required by law and by customers therefore the benefit is keeping customers happy and buying from us.
10.5	Food Safety It is a business need rather than being of benefit to the business	Food Safety Keep the Vet and our customers happy.	Food Safety – it benefits the business in that we can't run without it. Health & safety benefit is being covered in the event of an incident.
10.6	Food Safety is a legal requirement rather than having any real benefit to a business, it benefits the consumer though!	Food Safety It's the law and without it a business is not allowed to produce or sell to consumers.	Food Safety protects the safety of our products, safe products are easier to sell! Health & safety protects the safety of employees and reduces training and incident costs.

## Appendix K

10.7	Keeps us in business and customers are happy	Food Safety protects product, so the benefit is a good reputation, an incident gives a bad reputation and could ruin a business.	Food Safety enhances product safety and saleability. Health & Safety – a safety net should an incident occur, without it a business could be ruined following a claim.
10.8	I can't see a benefit, we do as the EHO says and work away	Food Safety is a requirement more than a benefit	Both food safety and health & safety can only be of benefit to any business. Producing a safe food and happy employees prevents unfavourable incidents and associated costs. This business does not have the resources for formal systems but safety is regarded on daily basis.
10.9	Food Safety is a cost rather than a benefit for our enterprise, we are so small yet have to spend time and money on safety measures. We are feeding animals!	Food Safety – required by the authorities so it benefits us to have it as they require it.	Food safety and health & safety are beneficial to productivity and sales. Safe product produced and prevention of staff injury save problems and money.
11.0	Food Safety, the law says we have to have it therefore it benefits the business to be inside the law.	Managing safety will prevent problems, businesses can only benefit from this.	Food safety and health & safety are regarded as essential and benefit the business from a sales, marketing and reduced accidents, returns, downtime etc.
PILOT STUDY	Safety management system development costs too much money and time, it is complex and requires outside expertise in order to get processes compliant. Once up and running, the costs increase with added requirements constantly. There is little benefit to it really, if food safety wasn't required by the vets and health & safety required by the insurance company, a lot less time would be given to the paperwork. We are safety conscious but it all has to be on paper now, a document for everything, and most required daily, some twice daily!!!		
<p><b>Summary:</b> Although the question included a reference to health &amp; safety and food safety, the majority of participating enterprises replied with regard to food safety only. This may be as a result of their not having health &amp; safety management systems in place.</p>			

## Appendix K

Question 13. What are the main costs of management systems for your company?

NACE NO.	Micro	Small	Medium
10.1	Time	Time	Time
10.2	Time	Time	Time
10.3	Time	Time & resources, staff filling paper.	Time & money on testing and checks
10.4	Time spent filling paper, filing paper	Time spent filling paper work and taking measurements.	Checks and records eating into resources
10.5	Time, resources	Time, resources, staff	Testing, checks, staff, training, instruction and the employment of consultants for both food safety and OHS.
10.6	Time	Time, resources, staff	Testing, checks, staff, training, instruction and the employment of consultants for both food safety and OHS.
10.7	Time & resources	Time, resources, staff	Testing, checks, staff, training, instruction and the employment of consultants for both food safety and OHS.
10.8	Time & resources	Time, resources, staff & checks	Testing, checks, staff, training, audits etc.
10.9	Time	Time, resources, training & staff	Testing, checks, staff, training & records
11.0	Time & resources	Time, resources, staff	Testing, checks, staff, training, inspections, equipment and filing.
PILOT STUDY	Fulltime food safety employee, in house tests, lab testing, requesting information from suppliers, records, checks, updates, meetings..... inspections, new requirements, change this/change it back!! The list goes on...		
<b>Summary:</b> The main costs for the enterprises with regard to management systems were time, resources and staff.			

Appendix K

Question 14. What are your comments on the integration of management systems?

NACE NO.	Micro	Small	Medium
10.1	Management systems integrated or not are too much for a company of this size	It still doesn't get away from needing to manage systems	Doesn't reduce the requirements but would save time and therefore money.
10.2	It would want to be reduced to little paperwork to match our needs.	It is a good way to meet requirements, less paper	Designed in a less complex manner than current systems it should definitely work.
10.3	If it saves money and time, has to be the way to go.	Anything that reduces the paperwork is a good idea.	An integrated system would be considered before considering two separate management systems.
10.4	Great if they consider the size of my company	If it is easy to use – yes I'd try it.	Cutting paperwork in two and complying with both food safety and health & safety would be much better than current situation
10.5	It would have to be designed very simply for us, we are very small.	It's all about paper work now, so reducing the amount of sheets required is interesting for us.	It's about time something was done, it doesn't look like the law will be reduced so compliance with food safety and health & safety using one system sounds like the only way to move forward.
10.6	If it save money and protects business I'd welcome it.	I would welcome it.	It is a great idea, however, once we as a company sign up to independent standards I don't know how it would work.

## Appendix K

10.7	It should have done long ago, we are swamped with legislation and requirements.	The systems would have to be cut before integrating. It would definitely work for SMEs then.	Great idea
10.8	Anything that helps to keep the authorities happy and cuts cost is good.	Yes, integrating and cutting daily workload is an idea to be followed up on.	This is something that we would be interested in if it was accepted by the authorities.
10.9	It would have to be basic but is a good idea for small business.	Definitely the way forward.	If such a system could be standardised or backed by a recognised body such as Bord Bia (the Irish food board) or NSAI (National Standards Authority of Ireland) for example it would be wonderful for small business.
11.0	It would help SMEs greatly, we don't have time or money to sort these things out for ourselves.	Integration of systems would be welcomed in our business as less resources would be required.	A system to reduce the workload would be welcomed by small business. Integration is an idea worth investigating for future systems.
PILOT STUDY	An integrated system to manage food safety and health & safety would be welcomed by this business, it may free up time to actually manage safety rather than managing the records.		
<p><b>Summary</b> – The majority of business expressed interest in an integrated system as a means to reducing the time and cost required to comply with regulation.</p>			

## Appendix K

Question 15. Are you aware of the guidance available from the Food Safety Authority of Ireland (FSAI)/ Health & Safety Authority (HSA) / the National Standards Authority of Ireland (NSAI)?

<b>NACE NO.</b>	<b>Micro</b>	<b>Small</b>	<b>Medium</b>
10.1	Aware of the FSAI but not of the guidance available	Aware of the FSAI but not of the guidance available	Aware of all three bodies but not of the guidance available
10.2	Aware of these bodies but don't know much about their function. Other than to enforce regulation.	Aware of the FSAI & NSAI but not of the guidance available	Aware of the FSAI but not of the guidance available
10.3	Not really, we don't have time. I know that the FSAI have a site.	Aware of some FSAI documents.	Aware of availability of documents, no idea of what type of documents.
10.4	Aware of the FSAI but not of the guidance available	I have been told about food safety documents, I don't have any.	Yes, I am aware and have had HACCP guidance posted out from the FSAI.
10.5	Aware of the FSAI & NSAI but not of the guidance available	I'm not familiar with particular documents but know they are available.	Yes, I am aware of the websites but have not looked for any guidance.
10.6	Aware of websites with information but don't have access and don't know how to access them.	Not really sure, I don't bother with the internet.	Yes, aware of all three bodies and the availability of documents.



## Appendix K

10.7	Aware of all three bodies but not of the guidance available	Yes – aware of all three bodies but have not researched or contacted them regarding guidance.	Yes, but difficult to find information required, especially on the FSAI website.
10.8	Aware of the FSAI but not of the guidance available	Aware of the FSAI but not of the guidance available	Yes – it is too complex and difficult to find and then difficult to follow. Too many websites, more than one guidance note per topic at times and too many requirements.
10.9	Not aware of any guidance documents.	Yes, but haven't ever contacted them.	Yes, but we don't use the websites. An entire day could be spent searching the sites.
11.0	Aware of the existence of these bodies but nothing more than this.	I know there are websites not aware of the guidance available	Yes, however we don't use the sites very much. The legislation is very difficult to follow, there are so many amendments to each law and so many look the same, and we never know which one to actually use. The authorities make us as owner responsible for safety but do not consider our other business needs when designing their sites.
PILOT STUDY	Yes, but we have only used the FSAI. It is a requirement to register with the authority for updates on legislation etc. Small businesses don't have time to research on the internet.		
<b>Summary:</b> The majority of enterprises were at least aware of the existence of all three bodies but few had used the services.			

Appendix K

Question 16. **(If applicable)** - Are you aware of the simplification of HACCP and the ‘choose your option’ section on the FSAI website?

<b>NACE NO.</b>	<b>Micro</b>	<b>Small</b>	<b>Medium</b>
10.1	No	No	No
10.2	No	No	No
10.3	No	No	No
10.4	No	No	No
10.5	No	No	No
10.6	No	No	
10.7	No	No	No
10.8	No	No	No
10.9	No	No	No
11.0	No	No	No
PILOT STUDY	We were informed by a consultant who was told by our vet not to mention it to us!!!!!!! The consultant wanted to remove our CCP as we are a low risk industry dealing with raw meat and was advised to leave ‘well enough alone’		
<b>Summary:</b> None of the enterprises were aware of the ‘choose your option’ for HACCP and therefore unaware of the simplification measures on HACCP for small business. The pilot study enterprise were aware but could not benefit from the option as it was overruled or deemed unsuitable for their process by the veterinary inspector.			

Appendix K

Question 17. Awareness of the small business supporting bodies in Europe such as UEAPME (the voice of SMEs in Europe), CEN-CENELEC comprised of CEN (European Committee for Standardization) and CENELEC (European Committee for Electrotechnical Standardization), who are responsible for developing and defining standards at European level. Together as CENCENELEC they are the driving force behind a move to standardisation and harmonisation of standards.

NACE NO.	Micro	Small	Medium
10.1	No	No	No
10.2	No	No	No
10.3	No	No	No
10.4	No	No	No
10.5	No	No	No
10.6	No	No	No
10.7	No	No	No
10.8	No	No	No
10.9	No	No	No
11.0	No	No	No
PILOT STUDY	No		
<b>Summary:</b> None of the SMEs were aware and those with systems and interest in system management requested more information on these bodies and tools. None of the micro businesses requested further information.			

## **Appendix L: Visual Check for OHS and/or Food Safety Documented Management Systems**

### Industry Assessments Format of Observational Checks on OHS and Food Safety Management

The following list was used as a guideline for the observational checks in each of the 30 participating enterprises and the pilot enterprise. The guideline was adopted to ensure replication of the methodology when conducting the checks in each enterprise.

1. Is there a food safety management system in place?
2. Is this system documented?
3. Is the system working in practice (implemented and reflected in practice)?
4. Is there a health and safety management system in place?
5. Is this system documented?
6. Is the system working in practice (implemented and reflected in practice)?
7. Observation of practices in the form of field notes.

Appendix L

NACE No.	NACE Category	Food Manufactured	Food Safety Management System		Health & Safety Management System	
			Yes	No	Yes	No
10.1	Processing and preserving of meat and production of meat products	<b>Micro</b> - Preserved meat <b>Small</b> – Wholesale pork (slaughter and boning) <b>Medium</b> – Wholesale meat (beef and lamb)	Yes			No
			Yes			No
			Yes			No
<p><b>Field Notes</b> – Medium company interested in implementing an OHS management system as soon to be required by insurance company. Micro and small enterprise don't have the resources and are very displeased with all of the requirements placed on their businesses. None of the enterprises have had a health &amp; safety audit from the Health &amp; Safety Authority (HSA). Personal protective equipment was used in all enterprises – steel gloves, aprons etc. for knife handling, nonslip steel toe capped boots. Many unsafe practices but manual handling practices most insufficient, as most job tasks require physical forces (lifting, pulling, pushing, awkward posture, unsecure loads etc. The slaughtering operation did not have any safety practices employed or training provided for dealing with live animal in the lairage area, using the stun gun – animal welfare is prioritised rather than operative safety.</p>						
10.2	Processing and preserving of fish, crustaceans and molluscs	<b>Micro</b> - Smoked salmon <b>Small</b> – Shell Fish processing & cooking <b>Medium</b> – Fish processing & Smoking	Yes			No
			Yes			No
			Yes			No
<p><b>Field Notes</b> – Unsafe practices observed in all three enterprises such as – wet slippery floors, housekeeping very poor with many trip hazards (fish trim, trays etc.) on the floor with no defined walkways. PPE used as the first form of defence with regard to knife handling. Micro has a very basic food safety system, with no document control implemented and no requirement to do so. None of the enterprises have an OHS management system or have any intention of implementing one. Safety management systems are viewed as an unnecessary cost. The level of both food safety and OHS was unsatisfactory. A fire exit from the medium-sized enterprise was blocked with cardboard</p>						

Appendix L

<p>and pallets. Both the micro and small enterprises predominantly concerned with profit margins, both food business owners regarded safety management as a ‘fool’s game’ and only implemented the bare necessities in order to keep the authorities happy. Most records were filled retrospectively and the owners did not see the problem with this practice and did not understand the importance and value of record keeping. None of the enterprises have had a health &amp; safety audit from the HSA.</p>						
NACE No.	NACE Category	Food Manufactured	Food Safety Management System		Health & Safety Management System	
			Yes	No	Yes	No
10.3	Processing and preserving of fruit and vegetables	<b>Micro</b> – Jam production	Yes			No
		<b>Small</b> – Processing & packing vegetables and potatoes, prepared meals, cooked potatoes and vegetable meals.	Yes			No
		<b>Medium</b> – Production of salads	Yes			No
<p><b>Field Notes</b> – Again, the value of safety in any form was not understood but food safety systems due to enforcement were in place and managed. Formal OHS management systems had not been considered and was not of concern to any of the food business owners. Repetitive job tasks, awkward postures, slips and trips hazards were observed. A number of incidents had occurred in the small-sized enterprises but were not recorded or acted upon. The medium sized enterprise had provided basic training in both food safety and OHS to ‘cover his back’ in the event of an incident. However, observations of poor practice question the effectiveness of this training. None of the enterprises have had a health &amp; safety audit from the HSA.</p>						
NACE No.	NACE Category	Food Manufactured	Food Safety Management System		Health & Safety Management System	
			Yes	No	Yes	No
10.4	Manufacture of vegetable and animal oils and fats	<b>Micro</b> – Edible oils production	Yes			No
		<b>Small</b> – Edible oils and fats production	Yes			No
		<b>Medium</b> – Edible oils, Olives,	Yes			No

Appendix L

		Wine vinegar, Spanish wine production				
<p><b>Field Notes</b> – When asked about safety, only food safety was referred in all three enterprises. The medium sized enterprise was interested in complying with health &amp; safety but due to time constraints and resources have put a documented health &amp; safety system on the long finger, however, it was claimed that health &amp; safety systems were in practice. The enterprise had provided training on equipment and emergency evacuation. Both the micro and small-sized enterprises had not and did not consider health &amp; safety management as a requirement for their businesses ‘because they were small operations’. Again, slips &amp; trip hazards were evident, cluttered floor areas etc. None of the enterprises have had a health &amp; safety audit from the HAS.</p>						
NACE No.	NACE Category	Food Manufactured	Food Safety Management System		Health & Safety Management System	
			Yes	No	Yes	No
10.5	Manufacture of dairy products	<p><b>Micro</b> – Cheese production</p> <p><b>Small</b> – Farmhouse Goats Cheese (soft and hard cheese)</p> <p><b>Medium</b> – Yogurt &amp; deserts</p>	Yes			No
			Yes			No
			Yes		Yes	
<p><b>Field Notes</b> – Micro-sized enterprise had a very basic food safety system in place, no formal HACCP system. The other two enterprises had food safety management systems in place which addressed the hazards etc., however the small enterprise admitted to documenting checks on ‘a weekly basis as there was no time during the week’ i.e. retrospectively filling check sheets and records. Incorrect manual handling procedures, repetitive tasks with awkward postures, and cluttered work areas in the micro and small-sized enterprises. The medium enterprise had a documented OHS system in place, as required by the insurance company. The company had also provided comprehensive OHS training and good practices were observed. Health &amp; safety had not been considered by the micro or small-sized enterprises. None of the enterprises have had a health &amp; safety audit from the HSA.</p>						

Appendix L

NACE No.	NACE Category	Food Manufactured	Food Safety Management System		Health & Safety Management System	
10.6	Manufacture of grain mill products, starches and starch products	<b>Micro</b> – Organic Flour <b>Small</b> – Flour <b>Medium</b> – Porridge	Yes			No
			Yes			No
			Yes		Yes	
<p><b>Field Notes</b> – Food safety was prioritised in all three enterprises. The micro-sized enterprise did not see a ‘need’ for OHS, the small enterprise although not having a formal documented OHS system and had provided training to operatives regarding flour dust with masks provided. Dust was a major problem in the micro enterprise, other hazards observed in both the micro and small-sized enterprises were incorrect and frequent lifting of heavy loads, noise, and unsafe storage of empty and loaded pallets, poor lighting and welfare facilities/amenities etc. The medium-sized enterprise had a formal OHS management system in place and were on board with the value of safety practices with checks carried out. Correct PPE and training were provided, with training in silo safety, fire safety &amp; evacuation procedures in place etc. However, a fire drill has not been carried out! None of the enterprises have had a health &amp; safety audit from the HSA.</p>						
10.7	Manufacture of bakery and farinaceous products	<b>Micro</b> – Fresh and filled Pasta, ready meals and pasta sauces <b>Small</b> – Bread & cakes <b>Medium</b> – Bread, cakes and dietary products such as gluten free.	Yes			No
			Yes			No
			Yes		Yes	
<p><b>Field Notes</b> – Food safety was prioritised in all enterprises. Many OHS hazards exist in these business types, in addition to the common slip, trip and fall hazards, and businesses use a lot of equipment. OHS did not factor in the micro or small-sized enterprise. The medium-sized enterprise had a comprehensive OHS system documented, designed by a consultant. A number of records are filled, however an evacuation drill has not been carried out and there were drums of chemicals left around the production floor and dispatch areas. According to the owner, as a business they were proactive with regard to OHS to be covered legally should a serious incident occur! None of the enterprises have had a health &amp; safety audit from the HSA.</p>						



Appendix L

NACE No.	NACE Category	Food Manufactured	Food Safety Management System		Health & Safety Management System	
			Yes	No	Yes	No
10.8	Manufacture of other food products	<b>Micro</b> - Herbal Tea <b>Small</b> – Organic chocolate <b>Medium</b> – Chocolates, chocolate bars, chocolate cookies	Yes	No		No
<p><b>Field Notes</b> – OHS practice was not evident, many hazards in particular, slip and trip hazards and operating equipment with no formal training on safety. Health &amp; safety had not been considered by any of the enterprises, the micro-sized enterprise did not know that it was a legal requirement to have a health &amp; safety management system. The micro-sized enterprise did not have a formal food safety management system in place with the exception of a few check sheets. Both the small and the medium-sized enterprises demonstrated an interest in implementing OHS however, they were not in a position to do so at present due to a lack of resources and time. None of the enterprises have had a health &amp; safety audit from the HSA.</p>						
NACE No.	NACE Category	Food Manufactured	Food Safety Management System		Health & Safety Management System	
10.9	Manufacture of prepared animal feeds	<b>Micro</b> - Animal feed <b>Small</b> – Animal feed <b>Medium</b> – Specialised animal feed	Yes			No
<p><b>Field Notes</b> – Although food safety management was addressed, the systems were very basic and did not include a HACCP system with the exception of the medium-sized enterprise. The medium enterprise also had a risk assessment completed for manual handling which was referred to as an ‘OHS management system’.</p> <p>The other two enterprises did not practice OHS, with many hazards identified (slip, trip, equipment, lone working, entry to silos etc.) None of the enterprises have had a health &amp; safety audit from the HSA.</p>						

Appendix L

11	Manufacture of beverages	<b>Micro</b> - Fruit juice <b>Small</b> – Alcohol <b>Medium</b> – Tea and Coffee	Yes Yes Yes			Yes	No No
<p><b>Field Notes</b> – Food safety was prioritised in all enterprises, health &amp; safety was not documented in the micro or small-sized enterprise. As with the other enterprises, there were many hazards observed in these enterprises. There was a comprehensive OHS management system in the medium-sized enterprise and good OHS practices were observed. The hazards had been identified and were controlled and operatives trained. Accidents/incidents were logged and investigated and the fire/evacuation drill had been tested and is tested annually. None of the enterprises have had a health &amp; safety audit from the HSA.</p>							
Pilot Study		<b>Micro Meat Processor</b>	Yes			Yes	
<p><b>Field Notes</b> – Health &amp; safety system documented but not in date and not in use. A number of documents required by the insurance company were in place, however the system is not in practice. The enterprise had one health &amp; safety audit from the HSA, a list of non-conformances and requirements were documented. The enterprise actioned the requirements on paper, not in practice. They have not had another health &amp; safety audit since then (2010).</p> <p>The machines had guards and emergency stop buttons but these had not been tested and there was no system in place to test. Health &amp; safety training had not been provided despite the fact that all of the operatives were using knives, saws and other equipment. It was a very hazardous environment with cluttered walk ways, pools of water and trim from the meat on the floor. The enterprise deemed the environment to be hazardous by nature of the work carried out ‘it is just the way it is’.</p>							

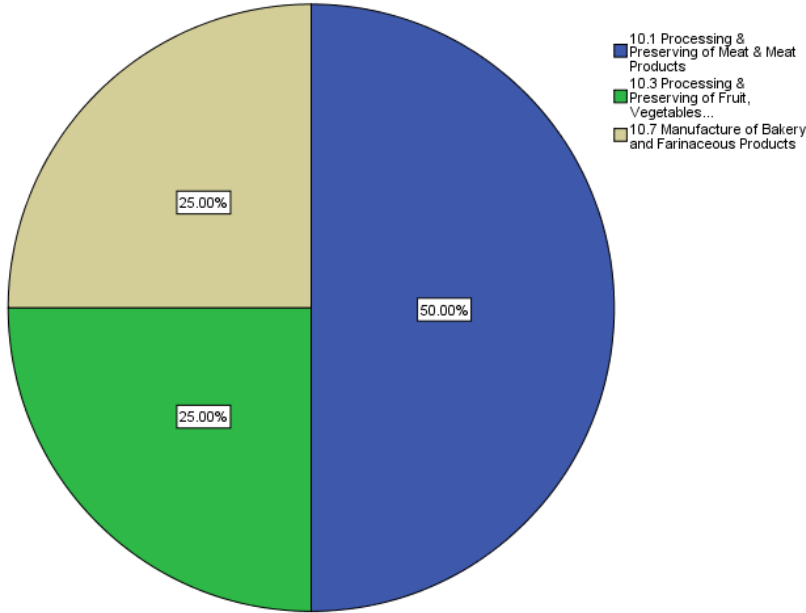


# Appendix M: Extrapolation of Results - Case Study

## Business Regulatory Compliance Overview

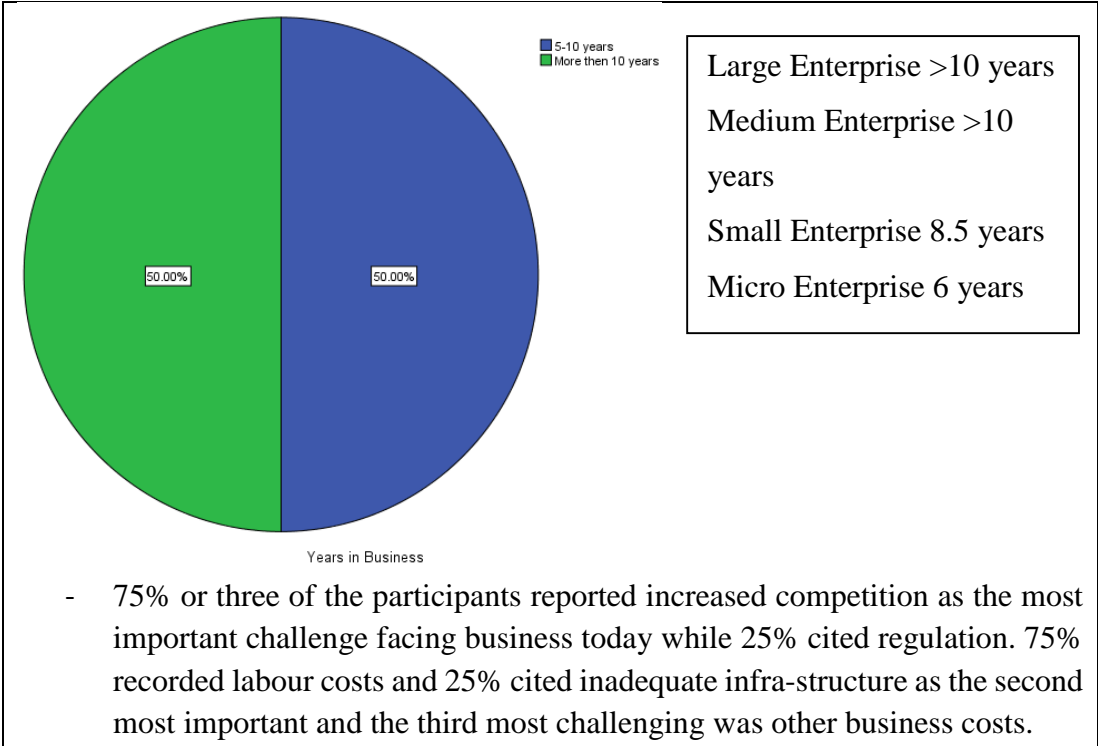
### Company Background

- All of the enterprises were Irish owned private companies
- The large enterprise has 7 branches throughout the Republic of Ireland while the other enterprises each have one branch only.
- The interviewee was in a position to answer for all branches of the company.
- The numbers employed were as follows:
  - Large enterprise employed >250 people
  - Medium enterprise 65 full-time and 5 part-time
  - Small enterprise 43 full-time
  - Micro enterprise 3 full-time and 1 part-time.
- The main activity of the enterprises as per NACE Rev 2 classifications was as follows;



- The number of years in operation for each enterprise is as follows;

Appendix M



*Areas of Regulation*

The term ‘regulator’ is used to cover independent or sectoral regulators and any Government Department office and the ‘impact’ refers to a negative impact.

**B1** *Is your business regulated by a regulator outside of Ireland?*  
 None of the participating enterprises are regulated by a regulator outside of Ireland.

**B2** *How much impact does each of the following areas of legislation have on your business?*

**Income tax** has a moderate negative impact on all of the participants

**Vat** 75% or 3 reported a moderate impact and 25% or 1 reported little impact

**Customs regulations** 75% major and 25% moderate

100% or all of the enterprises reported **OHS regulations** as having a moderate impact.

**Other employment law** 25% major impact, 50% moderate impact and 25% little impact

**Environmental** 75% moderate impact and 25% little impact

**Company law** 75% little 25% no impact

**Food Safety Regulation** 50% major impact and 50% moderate impact

B3 *Which area of regulation listed above is most significant for your business?*

75% reported food safety regulations and 25% reported OHS as having the most significant impact on business.

B4 *Thinking of the area of regulation that is most significant for your business do you agree or disagree with the following?*

**Regulations are easy to understand** 100% disagreed with this statement

**Regulations achieve objectives** 75% disagree and 25% neither agree nor disagree

**Regulations are flexible enough to be implemented efficiently** 75% disagree and 25% neither agree nor disagree

**Regulations are consistent with one another** 50% strongly disagree and 50% disagree

**Despite the number of regulations it is still possible to comply** 75% disagree and 25% neither agree nor disagree

**Regulations are appropriately enforced** 50% strongly disagree and 50% disagree

B5 *Which of the following three areas of legislation would you say takes priority in your business today?*

OHS was ranked by 25% or one enterprise as taking priority and 75% or 3 enterprises ranked food safety as taking priority.

B6 *Please say to what extent you agree with the following statements.*

**Government Regulations & Policy influence behaviour in our company** 25% strongly agreed, 25% agreed and 50% Neither Agree nor Disagree

**Health & safety legislation** is easy to understand 75% disagree 25% Neither Agree nor Disagree

**Food Safety legislation** is easy to understand 25% Strongly Disagree and 75% Disagree

There is sufficient communication of **Health & Safety regulation by the authority** 25% Strongly Disagree and 75% Disagree

There is sufficient communication of **food safety regulation by the authority** 25% Strongly Disagree, 25% Disagree and 50% Neither Agree nor Disagree

*Contact with Regulators*

*C1 What Regulator do you most regularly deal with regarding regulations affecting your business?*

50% are regulated by the Department of Agriculture Food and the Marine (DAFM), 25% by the Environmental Health Officer (EHO) and 25% by the County Council Veterinary Department (Co.Co.).

*C2 Which of the following best describes the nature of your contact?*

The nature of contact with the regulator for all companies was in relation to the 'Seeking information on a regulation' 100%.

*C3 How frequently have you been inspected or audited by any regulator in the past three years?*

Large Enterprise = more than twice

Medium Enterprise = more than twice

Small Enterprise = twice

Micro Enterprise = once

*C4 If once or more which regulator?*

Large Enterprise = DAFM

Medium Enterprise = DAFM

Small Enterprise = EHO

Micro Enterprise = EHO

**Questions C5 to C8 are answered in relation to the regulator the participants most often deal with.**

*C5 How often do you have to make returns/supply information to this regulator?*

75% or three of the enterprises make returns to the regulator 2 to 3 times annually and 25% or 1 enterprise make returns annually.

*C6 Please say to what extent you agree with the following statements about your contact with the regulator*

a Officials give definite answers to queries, 100% Disagree

b The response of the regulator is given within a reasonable time, 100% Disagree

c It is clear who is responsible for regulatory decisions, 75% Disagree 25% Neither Agreed Nor Disagree

d The process for appeals and complaints is clear, 25 % Strongly Disagree, 50% Disagree and 25% Neither Agree Nor Disagree

## Appendix M

e The Regulator's practices are flexible and not bureaucratic, 75% Disagree 25% Neither Agreed Nor Disagree

f Decisions are consistent and predictable over time, 100% Disagree

g This Regulator has a good understanding of the processes and practices in my business sector, 75% Disagree 25% Neither Agree Nor Disagree

*C7 Do you think that regulations are appropriately enforced?*

100% or all of the enterprises reported that regulations are not appropriately enforced.

*C8 Is this because.....*

*a enforcement is too rigid \_\_1*

*b enforcement is inconsistent across companies \_\_2*

*c there are not enough inspections or audits \_\_3*

*d other (please specify)\_\_\_\_\_ \_\_4*

100% or all of the enterprises reported that that regulations are not appropriately enforced because 'enforcement of regulation is too rigid'.

*C9 In your opinion, what is the general level of compliance with regulations in general among firms in your industry?*

50% or 2 of the participants reported having a high level of compliance and 50% or 2 reported a moderate level of compliance.

*C10 In your opinion, what is the general level of compliance with Health & Safety regulations in general among firms in your industry?*

50% or 2 of the participants reported having a high level of compliance and 50% or 2 reported a moderate level of compliance

*C11 In your opinion, what is the general level of compliance with Food Safety regulations in general among firms in your industry?*

75% or 3 of the participants reported having a high level of compliance and 25% or 1 reported a moderate level of compliance.



*Compliance with Regulations*

D1 *Please say whether complying with regulations in each of the following areas is not a burden, a moderate burden or a heavy burden for your business*

- a. **Income Tax and Corporation Tax**, 25% reported it as a heavy burden, 50% moderate and 25% not a burden.
- b. **VAT**, 25% reported it as a heavy burden, 50% moderate and 25% not a burden.
- c. **Customs Regulations**, 100% reported it as a moderate burden.
- d. **Health & Safety regulations**, 25% reported it as a heavy burden and 75% as a moderate burden.
- e. **Other Employment Law**, 50% reported it as a moderate burden and 50% as not a burden.
- f. **Environmental Legislation**, 25% reported it as a heavy burden and 75% as a moderate burden.
- g. **Company Law**, 50% reported it as a heavy burden, 25% as a moderate and 25% as not a burden.
- h. **Food Safety Regulations**, 50% reported it as a heavy burden and 50% as a moderate burden.

D2 *For these areas where compliance is a heavy burden, please say whether it is the actual requirements of the regulation, the reporting requirements or both that is most burdensome*

- a. **Income Tax and Corporation Tax**, 75% reported both and 25% reported it as the actual requirements of the regulation.
- b. **VAT**, 50% reported both and 50% reported it as the actual requirements of the regulation.
- c. **Customs Regulations**, 75% reported it as the actual requirements of the regulation and 25% reported it as the reporting requirements.
- d. **Health & Safety regulations**, 75% reported it as both and 25% reported it as the actual requirements of the regulation.
- e. **Other Employment Law**, 75% reported it as the actual requirements and 25% reported it as both.
- f. **Environmental Legislation**, 100% reported it as the actual requirements of the regulation.
- g. **Company Law**, 75% reported it as both and 25% reported it as the actual requirements of the regulation.
- h. **Food Safety Regulations**, 75% reported it as both and 25% reported it as the actual requirements of the regulation.

D3 *In your experience, are you required to provide the same information to a number of different regulators?*

## Appendix M

50% reported that they are required to provide the same information to a number of different regulators and 50% are not required to do so.

*D4 If yes, please give details*

The environmental test results are required by the EPA and by the Department of Agriculture, Food and the Marine.

*D5 Is there any one requirement to supply information that is most burdensome for your business?*

75% replied 'Yes and 25% report 'No'

*D6 If yes, please give details*

Those who replied yes cited keeping records, writing reports and conducting testing as being most burdensome for business.

*D7 Please say to what extent you agree or disagree with the following statements about compliance with regulation*

**a Compliance is having a documented system only**, 75% strongly disagree that compliance is having a documented system only and 25% disagree.

**b Compliance is having a system in practice only**, 75% strongly disagree and 25% disagree.

**c Compliance is having both a system in practice and having a documented system**, 75% strongly agree and 25% agree.

### *Impact of Regulations*

*E1 Thinking about the impact of complying with all regulations, is the impact on the following generally positive, generally negative or neutral from a business perspective?*

**Maintaining the quality of products or services**, 100% report a positive impact.

**Development of new products and services**, 100% report a negative impact.

**Entering new markets**, 100% report a negative impact.

**Competitiveness**, 100% report a negative impact.

**Labour costs**, 75% negative and 25% neutral.

**Other business costs (insurance, energy, transportation etc.)**, 75% negative and 25% neutral.

E2 Rank from 1 to 3 the three regulations having the most negative impact from a business perspective

75% cited food safety as the regulation having the most negative impact on business and 25% cited energy as having the most negative impact.

The second regulation having the most negative impact was reported as being health & safety regulations by all 4 of the participants.

The third regulation having the most negative impact was reported as environmental regulations by 50%, food safety regulations by 25% and Employment regulations by 25%.

E3 Please say to what extent you agree or disagree with the following statements regarding the impact of regulation on competition in your sector.

a **Regulations help to break down barriers to competition**, 25% strongly disagree and 75% disagree.

b **Regulations make it difficult for new firms to enter the sector**, 50% strongly agree and 50% agree.

c **Regulations increase the intensity of competition between firms in this sector**, 50% agree and 50% disagree.

d **Regulations prevent competitors unfairly selling below my prices**, 50% agree and 50% disagree.

E4 Thinking about regulation in your sector, would you say there is too much, about the right amount or too little regulation.

100% of participants report that there is too much regulation

E5 How much of a problem for your firm are the following practices of competitors in Ireland?

a. **Competitors avoid VAT or other taxes**, 100% report that this is a major problem.

b. **Competitors do not pay duties or observe trade regulations**, 25% report it to be a major problem, 25% a moderate problem and 50% a minor problem.

c. **Competitors unfairly sell below my prices**, 25% report it to be a major problem, 50%

a moderate problem and 25% a minor problem 100% report it as a minor problem.

d. **Competitors avoid labour taxes/regulations**, 25% report it to be a major problem, 25% a moderate problem and 50% a minor problem.

e. **Competitors violate my copyrights, patents or trademarks**, 25% report it to be a major problem, 25% a moderate problem and 50% a minor problem.

E6 *How much time would you estimate that your business spends on an annual basis in complying with regulations that effect your business? Please provide an estimate as a percentage of total work hours.*

- a. **Income Tax and Corporation Tax**, 25% 0-5 hours, 50% 5-10 hours and 25% 10 to 20 hours.
- b. **VAT**, 100% spend 0-5 hours.
- c. **Customs Regulations**, 25% 0-5 hours, 75% 5-10 hours.
- d. **Health & Safety regulations**, 25% 0-5, 25% 10-20, 25% 20-30 and 25% 30-40 hours.
- e. **Other Employment Law**, 100% 0 to 5 hours.
  
- f. **Environmental Legislation**, 100% 0 to 5 hours.
- g. **Company Law**, 100% 0 to 5 hours.
- h. **Food Safety Regulations**, 25% 20 to 30, 50% 50 to 60 and 25% 60 to 70 hours.

E7 *How confident are you of this figure?*

75% reported that they were very confident and 25% said they were fairly confident.

E8 *Do you need to bring in outside expertise to assist you in complying with regulatory requirements?*

25% need to bring in external expertise and 75% do not.

E9 *Is this outside expertise connected with....*

Expertise is connected with OHS

E10 *Excluding monies that would be paid on tax/PRSI requirements, do you know the approximate annual financial cost to your business of complying with regulation?*

100% know the cost of regulatory compliance with the exclusion of tax/PRSI

E11 *If yes, what is the approximate annual cost of complying with regulations, as a percentage of total business costs?*

75% reported the cost to be 20 to 30% of total business costs and 25% reported it to be 30 to 40 % of business costs.

E12 *Rank from 1 to 3 the three regulations incurring the greatest cost?*

Food safety incurs the greatest cost for 100% of participating enterprises.

E13 *Have the compliance costs for regulation changed in the past two years?*

100% report that compliance costs have increased in the past two years

E14 *If yes, what is the main reason for the increase in costs?*

The introduction of new regulations is cited by 100% of participants as the main cause for the increase in compliance costs in the past two years

E15 *If decreased, what is the reason for the decrease in costs?*

0% reported a decrease.

*Consultation & Communication*

F1 *Please say whether, in your opinion*

**a the views of your business sector are taken into account when new regulations are being developed**, 50% report rarely and 50% report never.

**b the requirements of new regulations that affect your business are clearly communicated**, 50% sometimes, 25% rarely and 25% never.

**c changes in regulations are announced in a timely fashion so that plans for compliance can be made**, 50% sometimes, 25% rarely and 25% never.

F2 *How do you think that consultation with business could be improved?*

-Radio or TV

-Vets should inform and explain when food safety, other legislation maybe in a newsletter for the industry from Government

F3 *The following items are about legislation originating at EU level. Please say to what extent you agree or disagree with the following statements.*

**a I am aware of developments at EU level to introduce legislation in my sector**, 50%

Strongly disagree and 50% disagree.

**b Government Departments take account of the business requirements of my sector when negotiating EU legislation**, 25% Strongly disagree and 75% disagree.

**c EU legislation is helping to break down barriers that can stop business from expanding and being more innovative**, 25% agree, 25% neither agree nor disagree and 50% strongly disagree.

F4 *Which area of regulation do you think that the Government should tackle as a priority? Please think specifically of the regulations affecting each of these areas rather than other issues such as investment in the areas.*

50% cite food safety and 50% cite OHS.

Some reasons provided for this are as follows:

- ‘Simplify and make it work for employer as well as employee, with every effort to be compliant, an accident cost us money as training provided in

## Appendix M

health & safety was not in mother tongue although in a language understood and spoken by the employee. Where is the incentive? Damned if you do damned if you don't. It is not clear what exactly compliance is.'

- 'No matter what is in place or what changes are made to follow vets instructions, he will always a list of things wrong every visit.'
- 'Food manufacturing is so regulated and therefore so expensive, that businesses take chances and do not comply'.

## **Appendix N: Case Study Semi Structured Interview Questions**

1. Does your company have a working OHS management system?
2. Does your company have a working Food Safety Management system?
3. Does your company work to a recognised OHS standard/food safety standard?  
Why?
4. How many management systems/standards are implemented in the company?
5. What are the key business drivers for OHS management and for food safety management?
6. What is the involvement of workers in OHS and food safety management?
7. How are OHS and food safety implemented and communicated to staff?
8. Is there more of an emphasis on OHS now than there was 10 years ago? Why?
9. Would you report a reportable incident/accident? Reportable to include an employee absent for more than 3 days, not including the day of the injury OR not absent for more than 3 days but could not perform normal work for more than 3 days.
10. Is there more an emphasis on food safety management now than there was 10

## Appendix N

years ago? Why?

11. Did the recession effect commitment to OHS? Commitment to food safety?
12. If you were to list the management systems in order of the priority they receive from senior management, in what order would they appear?
13. What training is provided for operatives?
14. Would you say there is a 'business case' for health and safety management other than the legal requirement?
15. What are the main benefits & costs of OHS and food safety management?
16. What are your comments on the integration of management systems & integrated audits?
17. Are you aware of the guidance available from the FSAI/HSA/NSAI?
18. (If applicable) - Are you aware of the simplification of HACCP and the 'choose your option' section on the FSAI website?
19. Awareness of the bodies in Europe such as UEAPME = the voice of SMEs in Europe, CEN-CENELEC = standardisation, European Commission and the tools and strategies.....?