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A COMPARATIVE ANALYSIS OF HALAL AND FOOD SAFETY AUDITING PRACTICES IN MALAYSIA, INDONESIA, SINGAPORE AND BRUNEI DARUSSALAM

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Abstract:

Halal quality assurance ensures food is not only permissible but also safe, hygienic, and of high quality. Auditing is essential to establish this assurance; however different countries have different methods for conducting halal and food safety audits. This study compares the auditing practices in Malaysia, Singapore, Indonesia, and Brunei Darussalam to assist in the development of a standardised internal audit checklist for Brunei's food manufacturing companies. A qualitative approach was adopted through the review of national halal standards, food safety regulations, and relevant academic literature. The comparative analysis reveals that all four countries share several core halal and food safety auditing practices. At the same time, differences exist in the comprehensiveness of their auditing practices and the degrees of food safety integration. Based on these findings, this paper recommends that Brunei implement a risk-based internal auditor checklist that integrates both halal and food safety requirements. This tool further strengthens halal governance, improves audit consistency, and enhances national recognition of Brunei's halal certification system.

Keyword:

Auditing Practices, Brunei, Food Safety, Halal, Internal Audit Checklist



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Introduction

Halal food is projected to exceed USD 6.0 trillion by 2024, indicating halal is not only about religious obligatory but also a global symbol of a high-quality products adhere to strict quality assurance and a lifestyle choice (Azam & Abdullah, 2020; Azalie & Samad, 2022). Halal food consumption is essential in Islam encompass of halal (permissible) and *thayyib* (good or wholesome). This has been emphasised in the Quranic verses including Surah al-Baqarah (2:168, 2:172) and Surah Al-Ma'idah (5:5, 5:88). The demand of safe and halal food is increasing especially with halal developing into global presentation of quality assurance (Sulaiman et al., 2023).

Other than halal, food safety is another critical component in halal quality assurance representing *Thayyib* that guarantees that food will not harm consumers when it is prepared or consumed as intended (Hassan et al., 2015). Nowadays, people are more concern on the widespread issues regarding food safety such as threat of diseases. Although, the visible aspects of food quality can be verified but contamination or non-compliance towards halal and food safety standards may not be noticeable through sensory inspection only (A.Hanni & Hashim, 2025). Hence, a comprehensive internal audit processes are important in assisting to assure both halal integrity and food safety of the products complementing the role of external audits. The function of audit is to ensure members of the organization perform their responsibilities effectively, and also crucial for evaluating activities such as certification, registration and supervision (Aziz & Hussin, 2024; Amrizal et al., 2025). Meanwhile, internal audit is an independent mechanism that ensures compliance with regulations, effectiveness of risk management, and operational efficiency (Zunaedi et al., 2022; Amrizal et al., 2025). In halal certification process, halal audit is a critical component to confirm compliance on halal standards and procedures (A.Hanni & Hashim, 2025). Whereas food safety audit is a health protection employed by many food safety regulators in preventing foodborne illnesses by analysing food samples, assessing food handling practices, and evaluating condition to food production environment in ensuring the food safety standards are being met (Barnes et al., 2022). Hence, integrating both halal and food safety elements is important to fulfill the principle of *halalan thayyiban*.

Different countries adopt different approaches towards halal and food safety auditing practices. Malaysia, Singapore and Indonesia have developed globally for their halal standards and are widely referenced from accredited Halal Certifying Bodies (HCBs) across different countries worldwide (Azam & Abdullah, 2021). Additionally, Brunei Darussalam is also known for its stringent halal certification process, but there is still ambiguity on the audit scope and uncertainty regarding whether food safety have been incorporated in the current halal auditing practices (A.Hanni & Hashim, 2025). There is also lack of standardised internal audit checklist to enhance halal quality assurance and streamlining auditing processes among the food

manufacturing companies. As a result, this can create inconsistencies in interpretation among internal auditors and potential gaps in fulfilling the principle of *halalan thayyiban*.

Furthermore, majority of the existing studies mainly focused on halal certification, policy, branding, and governance (Asa, 2019; Deuraseh, 2020; Ibrahim, 2020; Hosen & Lathifah, 2020; Rahim & Sulaiman, 2024; Kamil et al., 2025). There is limited research on the practical auditing practices in Malaysia, Singapore, Indonesia and Brunei Darussalam. Therefore, this preliminary study aims to identify commonalities and differences in auditing practices in Malaysia, Singapore, Indonesia and Brunei. Hence, assisting in proposing recommendations in developing of a standardised checklist for internal auditor in Brunei's food manufacturing companies.

Literature Review

Concept Of Halalan Thayyiban

The concept of *halalan thayyiban* (HT) extends beyond the Muslim's belief and adherence to Islam. It has been applied as standards to all parties regardless the religion. The terminology of *halalan thayyiban* comes from the Arabic term Halal which means lawful or permissible, and also *Thayyib* which is defined as safe, clean, healthy, and unharmed for consumption (Awang, 2021). Allah has mentioned in the Quran in Surah Al-Ma'idah (5:88), Surah Al-Baqarah (2:168), and Surah Al-A'raf (7:157) highlighting that the product consumed should not only be halal but also *thayyib*.

Demirci et al. (2016), Raheem and Demirci (2018), Hamdan et al. (2024) and Matnor et al. (2024) further highlights that halal food must not only meet permissibility criteria but also adhere to the principles of *Thayyib* which prioritises wholesomeness, quality, ethical considerations and free from hazards to health.

From the *Halalan Thayyiban* explanation above, it is assured that food safety in halal is also important which can be further strengthened in Surah al-Baqarah, ayat 195 as translated below: "*Spend in the cause of Allah and do not let your own hands throw you into destruction by withholding. And do good, for Allah certainly love the good doers.*" (2:195)

This verse states that individuals should distance themselves from any form of destruction including harm from food. In food sector, this verse can be translated as preventing or avoiding hazards which are essential in food handling (Raheem & Demirci, 2018). Therefore, Mustaffa (2019) highlights that food that lacks guaranteed quality or clarity cannot be considered *Thayyib* despite its being nutritious.

Furthermore, Alzeer et al. (2018) emphasises halal food is not only free of alcohol and pork but also requires extensive evaluation to verify all ingredients are both halal and non-toxic. Food quality encompasses more than only health benefits, including product purity and production process integrity (Arif & Sidek, 2015; Dahlal & Ahmad, 2018). *Halalan Thayyiban* principles relate to the entire food processes from farm to fork, including manufacturing, preparing, processing, storage, and serving (Arif & Sidek, 2015; Yahaya & Ruzulan, 2020).

Guidelines For Halal Audit

A halal audit is a regular, independent, and documented process to assess compliance with audit criteria involving evaluating businesses in ensuring it meet the requirements for halal certifications. It serves as a crucial step in verifying halal compliance which are conducted by qualified personnel (Hamdan & Jamaian, 2024). This section explains guidelines and standards used in halal auditing for Brunei Darussalam, Malaysia, Singapore and Indonesia.

Brunei Darussalam

Halal certification is administered by BKM, covering halal-related matters in terms of preparation, food handling and site audit (Kifli, 2023). Company must comply to halal procedures and requirements indicated in the Halal Certificate and Halal Label Order 2005 (HCHLO), Brunei Darussalam Standard for Halal Food PBD 24:2007, and BCG Halal (Hosen & Lathifah, 2020). HCHLO is a regulation to control halal certification related matters for businesses dealing with products consumption food premises, products and services (Kifli, 2019; Ibrahim, 2022). PBD 24:2007 is a national standard providing comprehensive guidelines on production, preparation, handling, distribution and storage of halal food in accordance with what is allowed under the authority of Religious Council Negara Brunei Darussalam or *Majlis Ugama Islam Brunei (MUIB)* (Kifli, 2019). BCG Halal 1 Guideline for Halal Certification aims to clarify compliance requirements to obtain Halal Certificate or Halal Permit. BCG Halal 2 Guideline for Halal Compliance Audit provides third party verification that Halal elements have been implemented. BCG Halal 3 Guideline for Certification Halal Compliance Auditor aims to provide numbers of qualified auditors with relevant qualifications, skills and experience to perform Halal audits. Lastly, BCG Halal 4 Guidelines for Halal Surveillance Audit verify the Halal procedures and requirements are effectively maintained involving on-site observations and record review which are carried out by one or two appointed auditors by MUIB (MUIB, 2007).

Malaysia

The enforcement of halal law including overseeing Islamic affairs, creating halal-awareness programs for those involved in food businesses, and supervising food factories are managed by The Malaysian Department of Islamic Development, *Jabatan Kemajuan Islam Malaysia* (JAKIM) (Akbar et al., 2023). Malaysia's Halal Standard are documented under MS 1500:2019, Halal food – General requirements that outline the general requirements in the manufacturing and handling of halal food (Department of Standards Malaysia, 2019). Besides that, Malaysia Halal Standard also adopt other regulation known as Malaysia Halal Management System Manual (MHMS) 2020, encompassing of Halal Assurance System (HAS) for large and medium industries. Its main objective is to elaborate in detail the requirement in developing, implementing, and maintaining halal assurance to comply with Malaysian Halal Certification procedures. The development of HAS focuses on minimizing and eliminating non-conformance of halal requirements (Shafii & Zain, 2015).

Singapore

Majlis Ugama Islam Singapore (MUIS) is in charge of overseeing halal certification in Singapore in order to facilitate trade and business opportunities, ensuring constant adherence to halal certification conditions (HCC), and offering religious and technical guidance for

halal certification. There are two standards used for halal that include MUIS-HC-S001 General Guidelines for the Handling and Processing of Halal Food, assisting in preparing and providing halal food. Secondly, MUIS-HC-S002 General Guidelines for the Development, Implementation and Management of a Halal System for adherence and development of halal quality management system (Akbar et al., 2023). HCC consists of different types of halal certification schemes including Product (PRO) Scheme, issued for partly manufactured/processed or manufactured products in Singapore. Meanwhile, Whole Plant (WP) Scheme is for manufacturing facilities and all products manufactured with it (MUIS, 2025).

Indonesia

Halal-related matters for food are overseen by *Majelis Ulama Indonesia* (MUI), serving as a national and international halal certification body to ensure it complies with the halal standards (Akbar et al., 2023). HAS 23000-1 Halal Certification Requirements for Processing Industry been the standard used in halal that includes criteria for the Halal Assurance System (HAS), policies and procedures for certification (LPPOM MUI, 2021; Akbar et al., 2023).

Guidelines For Food Safety Audit

Food safety audit is conducted to assess the safety and quality of food including manufacturing procedures, sanitation and hygiene. It also serves to verify if the food manufacturer complies to specific guidelines, requirements or rules of food safety (Powell et., 2013). Food Safety Management System (FSMS) is a globally recognised system designed to control and where possible, eliminate any potential food safety hazards that can be biological (e.g. microorganisms like bacteria, viruses or parasites), physical (e.g. presence of foreign elements in food like metal) or chemical (e.g. residues of cleaning and sanitising agents) in food product and production processes to ensure adherence with food safety regulation, retailer requirements and/or private third-party certification standards (Manning & Grant, 2025). Two types of assessments in determining a safe food, encompassing of the presence or absence of food safety hazards which can be assessed using Hazard Analysis Critical Control Point (HACCP). Secondly, evaluating the likelihood and severity of an adverse effect which are determined using a risk assessment method (Manning & Grant, 2025). This section describes the guidelines and standards used in food safety auditing in Brunei Darussalam, Malaysia, Singapore and Indonesia.

Brunei Darussalam

Brunei Darussalam Food Authority (BDFA) is responsible in ensuring food safety and quality for all food related businesses through monitoring and inspect, test and certifying food manufacturing (BDFA, 2022). BDFA mission and vision in ensuring safe, clean and high-quality of food are outlined in Brunei Darussalam Food Order, 2020. Whereas Public Health (Food) Act (Chapter 182) is the standard used on labelling, hygiene practices and food safety. Its main objective is to protect public from any element that may cause harm to human health, and fraud during the preparation, sales and consumption of food (Ibrahim, 2022).

Malaysia

Bahagian Keselamatan dan Kualiti Makanan (BKKM), Ministry of Health are the leader of national food safety and quality control, aiming to protect public from health hazards and fraud whilst the preparation, sale and consumption of food (BKKM, 2023). The Act and Regulations involved in achieving the purpose of BKKM are Food Act 1983, Food Regulations 1985, and Food Hygiene Regulations 2009. Meanwhile, Guideline on the Appointment and Competency Assessment of Personnel for the Food Safety Assurance Programme Certification Scheme and Other Certifications provides comprehensive guidance on the prerequisites for recruiting and assessing employees under the Food Safety Assurance Program (FSAP) and other certifications run by Food Safety Quality Programme (FSQP). FSAP is mandatory for food industry as stated in Food Hygiene Regulations 2009. This guideline comprises of different certification schemes including *Skim Pensijilan Makanan Selamat Tanggungjawab Industri* (MeSTI), Good Manufacturing Practices (GMP), and Hazard Analysis Critical Control Point (HACCP) (Ministry of Health Malaysia, 2025). Moreover, Guideline for Malaysian Certification Scheme for HACCP and GMP explains the requirements for HACCP and GMP, followed by certifications.

Indonesia

National Agency for Drug and Food Control (NAFDAC) ensure food safety in Indonesia with a special division, Deputy for Food Safety and Hazardous Substance Control to control food safety issues (Putri, 2018). Act 18/2012 on Food regulates the requirements to produce food that is safe, nutritious, qualified and affordable. Whereas Government Regulation 86/2019 on Food Safety elaborates the implementation of food safety that is conducted by food sanitation, control of food additives, control of Genetically Engineered Food Products, control of Food Irradiations, establishment of Food Packaging standard, issuance of Food Quality and Food Safety assurance and halal product assurance (NADFC, 2019). Government Regulation 28/2004 on Food Safety, Quality and Nutrition ensures a system of effective development and supervision for the security, quality and nutrition of food is implemented (Food and Agriculture Organisation of the United Nations, 2004). Lastly, Minister of Health Regulation 33/2012 on Food Additives is a regulation concerning the usage of food additives (Ministry of Health Indonesia, 2012).

Singapore

Singapore Food Agency (SFA) ensure and secure supply of safe food (SFA, 2025). Food Safety and Security Act 2025 is a regulation relating to food safety inclusive of production of primary produce, supply of food, and the provision of drinking water. Whereas Conditions of Licensing for Food Establishment aims to assist in setting up food establishment with appropriate structures and features including HACCP to be incorporated during the design of premises in ensuring food safety (SFA, 2024). In addition, food manufacturing companies are also advised to align with Good Warehousing Practices. It encompasses of procedures and principles to ensure food and raw materials are stored under hygienic, safe and controlled conditions (SFA, 2011).

Methodology

This study focuses primarily on qualitative research design to conduct a comparative analysis of halal and food safety auditing practices across Malaysia, Singapore, Indonesia and Brunei Darussalam. It incorporates secondary sources comprising of government regulations, official guidelines and websites from national halal and food safety certification authorities covering auditing practices as illustrated in Table 1.

Table 1: Standards And Guidelines Governing Halal and Food Safety Audit in Brunei Darussalam, Malaysia, Singapore and Indonesia.

Country	Standards and guidelines
Brunei Darussalam	-BCG Halal 1 Guideline for Halal Certification -BCG Halal 2 Guideline for Halal Compliance Audit -BCG Halal 3 Brunei Guidelines for Halal Auditors -BCG Halal 4 Brunei Guidelines for Halal Monitoring Audit -Public Health Act, Chapter 182.
Malaysia	-Malaysia Halal Management System 2020 (MHMS 2020) Food Act 1983 -Guideline on the Appointment and Competency Assessment of Personnel for the Food Safety Assurance Programme Certification Scheme and Other Certifications -Guideline for Malaysian Certification Scheme for HACCP and GMP -Food Safety is Responsibility of the Industry (MeSTI)
Singapore	-General Guidelines for the Handling and Processing of Halal Food (MUIS-HC-S001) -General Guidelines for the Development, Implementation and Management of a Halal System (MUIS-HC-S002) -MUIS Halal Certification Conditions (MUIS HCC) for Product / Whole Plant Scheme -MUIS Halal Competency Assessment Modules (Halal Certifications Conditions) -Food Safety and Security Act 2025 (No.7 of 2025)
Indonesia	-Halal Certification Requirements for Processing Industry (HAS 23000-1) -Act 18/2012 on Food -Government Regulation 86/2019 on Food Safety

The other main source is academic literature from online source such as Google Scholar. The data collected were then analysed by categorising manually themes related to food safety and halal auditing practices for comparison to identify commonalities and differences among the four countries.

Results And Discussion

Comparative analysis was conducted on both halal and food safety auditing practices in Malaysia, Singapore, Indonesia and Brunei Darussalam focusing on audit process, criteria, scope, food safety aspects (where relevant to halal audit), checklist, auditor requirements,

evaluation measurement and frequency. Table 2 shows the comparison of the halal auditing practices between these four countries.

Table 2: Comparative Analysis of Halal Auditing Practices in Brunei Darussalam, Malaysia, Singapore and Indonesia.

Criteria	Brunei	Malaysia	Indonesia	Singapore
Audit process	√	√	√	√
Audit Criteria	√	√	√	√
Food safety aspects	√ (partial)	√ (partial)	√ (partial)	√ (fully)
Audit scope	Process flow, site inspection, sampling, documents, raw materials, processing, equipment, segregation, hygiene, packaging, labelling, records review, CCPs, training, management review	Documentation, company profile, halal assurance system, raw materials & additives, tools/equipment, packaging & labelling, storage, processing, transport, workers, sanitation & cleanliness, waste, premises, HCPs, halal risk management, traceability, halal committee, halal training, lab analysis, sertu, certification mark	Halal inspection board, documentation, halal label, forbidden information, segregation waste, halal supervisor, production site checks, HAS manual, management team, training, materials, production facility, product verification, critical procedures, traceability, non-conformance product handling, internal auditor, management review, evidence verification, facility & storage observation, material and product sampling	ingredients, menu and marketing, transportation, receiving, storage and handling of ingredients and processing aid; Production, packing, labelling, storage of finished products; Washing and handling of equipment(s).
Audit Checklist	List down contents of checklist in general	Checklist in the form of tables comprises of	No official checklist but audit verifies the	No official checklist but need to refer

	encompassing halal procedures and pre-requisite programs.	Malaysia Halal Certification procedures and Halal Control Point.	compliance with HAS 23000-1.	HCC for list of requirements for audit.
Auditor requirements	Must have a science/technical background with a few years' experience, complete several supervised audits, and be officially approved. Listed down the attributes, code of ethics, and terms to be auditor.	Must hold a recognized Halal Auditing or Halal Executive Certificate from an approved training provider and be formally appointed by the Internal Halal Committee (IHC). Third-party auditors, if used, must also hold a certified qualification from a registered training centre under JAKIM.	Competence in planning, implementing, evaluating, and improving HAS following HAS23000-1 halal certification requirements and their responsibilities in internal auditor	Not stated
Evaluation measurement	Not stated	Percentages comprise of very good, good, satisfactory, and unsatisfactory.	Using HAS grading simulation for Halal Assurance System implementation by identifying type of weakness.	Not stated
Frequency	At least 6 months. It will vary according to needs.	At least once a year. It can be done more than once a year for companies operating in high risk level sectors.	Once a year.	Repeat audit conducted when necessary.

Sources: MUIB, 2007; Hosen & Lathifah, 2020; Working Committee for MHMS, 2020; LPPOM-MUI, 2021; Aziz & Hussin, 2024; MUIS, 2025.

Audit Process

Brunei applies adequacy, compliance, follow-up, on-site, and surveillance audits, highlighting its focus on verifying both documentation and implementation (MUIB, 2007). Whereas, Malaysia emphasizing on-site, surveillance audit, supplier audit, if necessary, alongside internal audit which is implemented by the company internally (Working Committee for MHMS, 2020). This is similar to Indonesia by adopting pre-audits, on desk audits, surveillance

audits, and also internal audit reflecting comprehensive verification (LPPOM-MUI, 2021). It has been found that 66.3% of internal audit positively affects good governance and performance of the organization (Gollopenni et al., 2022). Internal audits further add value in improving the control within organization to detect fraud (Coram et al., 2006). Therefore, indicating the importance of internal audit. Meanwhile, Singapore demonstrates broad coverage involving forensic audits if needed together with desktop, site inspections, surprise audit and repeat audit highlighting investigative orientation (MUIS, 2025).

Audit Criteria and Food Safety Aspects

Brunei's audit criteria are set out in multiple standards and guidelines indicating strong regulations. It also emphasizes hygiene, sanitation and food safety by ensuring compliance with Good Manufacturing Practices (GMP), and employees attended both training in HACCP and GMP (MUIB, 2007). Malaysia's employ compliance towards its halal standards alongside GMP, Good Hygienic Practices (GHP), and Veterinary Hygiene Practices (VHP) (Working Committee for MHMS, 2020). This is also similar to Indonesia halal auditing criteria, focusing on halal standards, clean facilities and adherence to GMP and GHP (LPPOM-MUI, 2021). Whereas, Singapore's halal audit criteria encompassing integration of halal and food safety which has been highlighted under Basic Principles about Hygiene and Sanitation that "All foods shall be prepared, processed, packaged, transported and stored in such a manner that they are in compliance to hygiene and sanitary requirements of the relevant authorities," emphasizing operational compliance that food handling processes meet safety and sanitation standards (MUIS, 2025). Furthermore, the business also needs to be recognised by relevant authority in meeting both food safety and workplace safety regulations (MUIS, 2025).

Audit Scope

Brunei's scope emphasizes process flow, site inspections, segregation, hygiene, packaging, labeling, and training (MUIB, 2007). Malaysia expands this to sanitation, risk management, traceability, and laboratory analysis (Hosen & Lathifah, 2020; Working Committee for MHMS, 2020; Aziz & Hussin, 2024). Indonesia's scope is the most detailed, encompassing product verification, traceability, certification, and sampling, alongside internal auditor evaluation (Hosen & Lathifah, 2020; LPPOM-MUI, 2021). Singapore focuses more heavily on operational aspects such as handling, transport, production, packing, storage, and washing of equipment (MUIS, 2025).

Audit Checklist

Brunei provides general contents of the auditing checklist in BCG Halal 2 Halal Compliance Audit inclusive of halal procedures and prerequisite programs aimed at not only maintaining the halal integrity but also food safety and quality during production (MUIB, 2007). However, it was found that there is still ambiguity about how food safety is also integrated in halal assurance processes as stated in the literature review before (A.Hanni & Hashim, 2025). A.Hanni and Hashim (2025) emphasized that the existing audit focuses on religious compliance while holding a passive role of food safety in halal certification, indicating minimal emphasis on food safety. Raheem and Demirci (2018) also supported this statement in which currently practical integration of food safety elements in halal certification remains vague leading to passive approach towards Thayyib assurance. Malaysia provides structured checklists covering certification procedures and control points (Working Committee for MHMS, 2020).

Indonesia does not employ a formal checklist but evaluates compliance directly against HAS 23000-1 (LPPOM-MUI, 2021). Singapore also lacks a specific checklist but requires reference to MUIS standards (MUIS, 2025).

Auditor Requirements

In Brunei, auditors must have a technical or scientific background, experience, and formal approval, with attributes and ethical codes outlined (MUIB, 2007). Malaysia requires recognized halal auditing or executive certification from an approved provider, with appointment by the Internal Halal Committee (Aziz & Hussin, 2024; Working Committee for MHMS, 2020). Indonesia emphasizes competence in implementing HAS requirements, focusing on technical capability and responsibility (LPPOM-MUI, 2021). Singapore does not publicly state requirements, possibly reflecting reliance on MUIS control rather than on individual qualifications or due to confidentiality concerns.

Evaluation Measurements

The evaluation measurements vary in each country. Brunei and Singapore do not explicitly state on how evaluation is measured in their standards and guidelines, possibly due to confidentiality concerns. Meanwhile, Malaysia uses grading by percentages (very good, good, satisfactory, unsatisfactory), offering an organized scoring system (Working Committee for MHMS, 2020). Indonesia applies a HAS grading simulation, identifying weaknesses in halal assurance implementation, thus supporting continuous improvement (LPPOM-MUI, 2021).

Frequency

Audit frequency varies considerably. Brunei mandates surveillance audits in at least six months depending on necessity. More frequent audit will be conducted based on the recommendation of compliance report and cases (MUIB, 2007; Hosen & Lathifah, 2020). Malaysia requires at least annual audits, with additional audits for high-risk sectors. Furthermore, its halal audit effectiveness and frequency must be assessed by Internal Halal Committee in ensuring non-compliance towards the halal certification is not repeated (Hosen & Lathifah, 2020; Working Committee for MHMS, 2020; Aziz & Hussin, 2024). Indonesia applies an annual cycle (LPPOM-MUI, 2021), while Singapore conducts repeat audits only when necessary and the halal system shall be reviewed at least once every year. However, immediate review is required for Singapore if controls are ineffective, change in halal team, changes are made to the monitoring schedules, and change in operations (MUIS, 2025). This shows that countries like Brunei, Singapore and Malaysia demonstrate a proactive approach to handle potential non-compliance, whereas Indonesia rely more on routine schedules.

Comparative Insights

Across all systems, similarities include reliance on adequacy, on-site and surveillance audits, and alignment with national halal standards. Key differences lie in the comprehensiveness of auditing practices in terms of scope, checklist, auditor requirement, evaluation, and frequency of audit. These differences indicate Brunei's system is compliance-driven, Malaysia and Indonesia integrate more technical and risk-oriented features, and Singapore stresses on operational and customer assurance. Moreover, there is variation in the degree of food safety integration within halal auditing comprises of partial and fully integration. As highlighted in

the literature review, food safety audit is adhering to food safety standards and guidelines including assessing food safety hazards (biological, chemical and physical), and evaluating the severity and likelihood of an adverse effect (Manning & Grant, 2025). This principle has been implemented in Singapore where their halal auditing practices fully integrate food safety as stated under Basic Principles about Hygiene and Sanitation for halal and Halal Certification Condition for Product / Whole Plant Scheme such that food safety is not entirely about certificate compliance or general principle of cleanliness but also ensuring the procedures from farm to fork adhere to the food safety standards and regulations of relevant authorities (MUIS, 2025). In contrast, Brunei Darussalam, Malaysia and Indonesia focuses primarily on compliance with GMP, and GHP among factory and employees, indicating partial integration of food safety. As shown in Table 3, food safety auditing practices from these countries are not incorporated in their halal audit and is treated as two separate entities. Raheem and Demirci (2018) further argue that halal certificate itself does not reflect *Thayyib* part if food safety holds a passive role during halal audit because incorporating food safety assessment into halal certification process would have an active approach towards *Thayyib* assurance.

Table 3: Comparative Analysis of Food Safety Auditing Practices in Brunei Darussalam, Malaysia, Singapore and Indonesia.

Criteria	Brunei	Malaysia	Indonesia	Singapore
Audit process	Enter premises, production site, storage and also transport vehicles to examine food, packaging and documents; verify relevant documents, records, identity, and business license; ensure proper weighing, and measurement of food items; take samples for food analysis; stop and detain vehicle transport with food suspected non-compliance, conduct inspection, surveillance and lab test.	Regulatory audit: similar to Brunei and Indonesia with additional information in allowing transport vehicles not to be detained for those making an international voyage in which International Health Regulations apply MeSTI: field and follow-up audit HACCP and GMP: compliance, adequacy, renewal, surveillance and follow-up audits	Enter premises, production site, storage and also transport vehicles to examine food, packaging and documents; verify relevant documents, records, identity, and business license; ensure proper weighing, and measurement of food items; take samples for food analysis; stop and detain vehicle transport with food suspected non-compliance	Inspection on compliance, internal audit, surveillance audit including lab analysis
Audit Criteria	Comply with food safety standards relating to	Regulatory: Comply with food	Comply with Food Safety Standards and	Comply with Food Safety and Security

	importation, production, processing, storage, distribution, and exportation of food.	safety standards and guidelines MeSTI: Comply with Food Hygiene Regulations 2009 requirements HACCP and GMP: comply with requirements of Malaysian Standards for GMP and HACCP	Food Quality Standards.	Act 2025, License to Operate a Food Processing Establishments, workplace safety and health (WSH) standards, Food Safety Management System
Audit scope	Cleanliness, food quality and safety, food storage, equipment and utensils, food handlers, facilities available at the food premise, waste disposal, waste management, loading area, pest control.	Regulatory: Food premises including production, storage, distribution and retail MeSTI: implementation of MeSTI elements HACCP and GMP: implementation of HACCP/GMP system	Food Sanitation, Food Contaminant, Food Additives, prohibited materials as Food Additives and Food Packaging.	Safe handling and storage of food, prevent cross-contamination between raw material and final product, store food at required temperature, good personal hygiene for food handlers, equipment cleaned and sanitised, arranged from raw to cooked food
Audit Checklist	Not stated	Not stated for regulatory, GMP, HACCP. MeSTI: Checklist comprises of control of premises, food handler, training, maintenance and sanitation, raw material control, process, storage and traceability.	Not stated	Not stated

Auditor requirements	Not stated	HACCP and GMP: Competency in HACCP and/or GMP system and audit. Maintain confidentiality and abided Code of Ethics. MeSTI: attended training by the Food Safety and Quality Programme (FSQP); recognised as MeSTI Compliance Auditor and eligible to act as Lead Auditor or Auditor for Compliance; auditor code of ethics	Food Inspectors must be competent in the Food Safety sector which includes the Food Sanitation, Food Contaminant, Food Additives, prohibited materials as Food Additives and Food Packaging.	WSQ Food Safety Course (FSC) Level 3, attended WSQ FSC refresher training
Evaluation measurements	Percentages comprise of satisfactory, unsatisfactory where the manager or supervisor will be invited for counselling session and carry out rectification measures, and unsatisfactory where the premise will be ordered immediate closure.	Not stated	Not stated	Not stated
Frequency	Carried out routinely and is an essential component of any foodborne diseases outbreak	GMP and HACCP: at least once (1) audit within the validity period	Conducted regularly, intensively within a certain time, and in the	Frequency of the inspection depends on 1) past inspection and enforcement

	investigations and public complaints	MeSTI: monitoring audit conducted once a year	case of the alleged violation	records 2) public feedback received 3) foodborne, outbreak. Additional inspection made for poor performers.
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Source: Laws of Brunei, 2012; Laws of Malaysia, 2012; Putri, 2018; NAFDAC, 2019; BDF, 2022; BKKM, 2023; SFA, 2025

Audit Process

All four countries conduct compliance audit. However, Malaysia applies additional multiple audit types such as field, follow-up, adequacy, renewal, and surveillance under *MeSTI*, HACCP and GMP certification schemes (BKKM, 2023). Meanwhile, Singapore adopts a broader approach by including internal audit as well in their auditing practices, indicating comprehensive verification (SFA, 2025).

Audit Criteria

Brunei's audit criteria emphasize compliance with general food safety standards related to importation, production, and distribution (BDF, 2022). Meanwhile, Malaysia ensures more technical depth by clearly specifying requirements under the Food Act 1983, Food Hygiene Regulations 2009, GMP, and HACCP (BKKM, 2023). Moreover, Indonesia ensures the audit align with food safety and quality standards (Putri, 2018). Additionally, Singapore includes Food Safety and Security Act 2025 together with workplace safety and health (WSH) standards and food safety management systems (SFA, 2025). Therefore, reflecting that Singapore and Malaysia adopt a more structured and holistic framework.

Audit Scope

Brunei focuses on cleanliness, food quality, waste disposal, and pest control (BDF, 2022). Malaysia's scope includes audits covering production and retail, while extending it to other schemes encompassing *MeSTI*, HACCP and GMP (BKKM, 2023). Indonesia's scope encompasses sanitation, additives, and packaging control, while Singapore emphasizes preventive control such as cross-contamination, temperature control, and hygiene management (Putri, 2018; SFA, 2025).

Audit Checklist

Only Malaysia specifies a detailed checklist, specifically under *MeSTI*, covering premises, handlers, maintenance, sanitation, and traceability (BKKM, 2023). As for HACCP and GMP in Malaysia, there are no official checklists provided but there is minimal manual stated in their schemes which could assist in the auditing (BKKM, 2023). On the other hand, the other three countries do not publicly outline their checklist format possibly due to confidentiality. This lack of standardized or transparent checklists in Brunei, Indonesia, and Singapore may lead to

inconsistencies in audit implementation and interpretation especially towards internal auditor in food manufacturing companies.

Auditor Requirements

Malaysia requires auditors to be trained and certified under the Food Safety and Quality Programme (FSQP) and adhere to a code of ethics (BKMM, 2023). Indonesia entails food inspectors to demonstrate competence in food safety sector including contaminants, packaging, prohibited materials and additives. Singapore requires auditors to complete WSQ Food Safety Course Level 3 and refresher training (SFA, 2025). In contrast, Brunei has no publicly stated auditor qualification criteria which could be information unavailable in public documents.

Evaluation Measurements

Brunei employs a grading system using percentages to evaluate audit results, with follow-up actions such as counselling or closure for non-compliance (BDFA, 2022). Malaysia, Indonesia, and Singapore do not specify any evaluation measurements used which could be due to confidentiality as well. However, Singapore provides Safety Assurance for Food Establishments (SAFE) Grade Projection Self-Help Tool graded from their food safety track record and implementation of food safety management system. A tool designed to assist in knowing potential grade for food establishment license under SAFE (SFA, 2025).

Audit Frequency

All countries conduct audits regularly. Brunei's inspections are routine and essential during foodborne diseases outbreaks (BDFA, 2022). Malaysia performs scheduled audits under GMP, HACCP, or *MeSTI*, typically once a year or within the validity period (BKMM, 2023). Similar to Indonesia where audit is scheduled including where there is non-compliance (*Direktorat Standardisasi Pangan Olahan*, 2025). Singapore depends on establishment performance, complaints, and outbreak history, indicating a more adaptive approach (SFA, 2025).

Comparative Insights

Overall, it shows that Brunei Darussalam, Malaysia, Singapore and Indonesia shares similar regulatory purposes in assuring food safety. However, the level of integration and technical development varies in different countries. Brunei and Indonesia approach mainly compliance oriented, focusing on regulatory enforcement. Malaysia displays more structured and risk-based system through *MeSTI*, HACCP, GMP and their food standards acts while providing comprehensive checklist and general manual that can act as a reference for audit. Singapore is more towards operational, emphasizing food safety management system, operational control, and auditor competency.

Analytical insights for Halal and Food Safety Audits

Malaysia and Singapore implement more structured and risk-oriented auditing approaches, supported by clearer audit frameworks and the application of food safety system. These practices indicate a stronger emphasis on preventive control and systematic risk management within their audit processes. In contrast, Brunei Darussalam and Indonesia rely more heavily on compliance-based auditing models that focus on meeting regulatory requirements and

standard of operating procedures. This approach reflects an emphasis on enforcement rather than on integrated risk assessment. These differences help explain the variations observed across the four countries in terms of audit scope, depth of food safety integration, and overall operational focus.

Recommendation

Based on the comparative analysis of halal and food safety auditing practices, Brunei can strengthen its halal audit system by adopting systematic, risk-based, and competency-driven approaches similar to those observed in Malaysia and Indonesia. This includes establishing a halal assurance framework for instance HAS 23000-1 (Indonesia) and MHMS 2020 (Malaysia) to ensure consistency, transparency, and credibility across all audit activities. Another recommendation is developing a comprehensive standardised checklist integrating halal and food safety elements, incorporating risk assessment methods such as HACCP and GMP, and providing continuous training and certification for auditors. In general, Brunei should implement regional competency benchmarking to ensure auditors meet consistent skill standards, implement transparent audit evaluation criteria to reduce subjectivity and build stakeholder confidence, and utilise performance-driven, risk-based audit models to priorities high-risk areas and strengthen preventive controls. Thus, these measures will improve halal governance, audit consistency, and overall halal quality assurance in Brunei's food manufacturing sector.

Conclusion

This study highlights that Brunei, Malaysia, Singapore and Indonesia share similar goals in ensuring halal integrity and food safety, but their auditing approaches are different in structure, depth and level of integration. These differences have important implications on audit credibility particularly auditor competency requirements and checklist design that may result in inconsistent audit outcomes which could affect stakeholder confidence in halal certification systems. From a regional harmonisation perspective, the variations in audit scope, assessment methods, and treatment of food safety may limit mutual recognition of halal certification. Regarding food safety assurance, limited integration of food safety elements within halal audit may reduce effective implementation of *halalan thayyiban* concept.

The findings further indicate that the halal quality assurance in Brunei could be strengthened by developing a standardised, risk-based internal audit checklist that integrates both halal and food safety elements. Strengthening auditor competency and adopting a more structured approach will also help improve consistency, credibility, and overall effectiveness of Brunei's audit system. However, the depth of comparative analysis across the selected countries was due to differences in the availability and transparency of publicly accessible regulatory documentations. Hence, the analysis may not fully capture the intended scope of regulatory requirements for both halal and food safety.

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