

# Halal Auditing Practice and Challenges in Food Service Industry: A Case Study of Royal Brunei Culinary (RBC)

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## ABSTRACT

This study examines the implementation of internal halal audit practices within the central kitchen operations of Royal Brunei Culinary (RBC), focusing on audit processes, responsibilities, operational practices, challenges, and improvement strategies. A qualitative case study approach was employed using semi-structured interviews with personnel involved in halal compliance and food safety management. The findings indicate that internal halal audits at RBC are systematically integrated into daily kitchen operations through routine monitoring of halal ingredients, documentation, food preparation processes, storage conditions, staff hygiene, and compliance with food safety requirements, including Hazard Analysis and Critical Control Points (HACCP). The audit process involves shared responsibilities among halal supervisors, the Quality Assurance and Quality Control (QAQC) team, kitchen staff, and management. However, several challenges were identified, including time constraints during peak operations, recurring audit findings, communication gaps, and resource-related issues. Despite these challenges, strong management support, routine monitoring, and corrective actions contribute to maintaining halal integrity and operational compliance. The study further highlights the importance of structured halal training, effective communication, proper documentation management, and stronger coordination between departments and external halal authorities to improve audit effectiveness and sustainability. This research contributes to the limited empirical literature on internal halal auditing within institutional foodservice operations in Brunei Darussalam and provides practical insights for foodservice operators, halal supervisors, and policymakers in strengthening halal governance and food safety practices.

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## 1. INTRODUCTION

Halal assurance has become an essential component of Muslim dietary compliance and an important quality measure within the global food industry. It involves systematic monitoring and control of food production processes to ensure compliance with halal requirements, food safety, hygiene, and quality standards throughout the supply chain (Hidayati et al., 2024). Halal assurance systems also emphasize traceability, documentation, and preventive measures to minimize the risk of contamination and non-compliance during food production and handling processes (Hassan & Osman, 2024).

Internal halal audits function as an important self-monitoring mechanism within halal-certified organizations to evaluate compliance with halal standards and operational procedures before external inspections are conducted. These audits commonly involve verification of ingredients, food preparation processes, storage practices, hygiene, and documentation systems (Jais, 2016). The integration of halal assurance with Hazard Analysis and Critical Control Points (HACCP) practices further supports risk management and contamination control within foodservice operations (Hidayati et al., 2024).

In Brunei Darussalam, halal compliance is regulated under the Halal Certificate and Halal Label Order (HCHLO) 2005, which requires food businesses to comply with halal certification requirements and operational standards. Large-scale foodservice facilities such as central kitchens face greater operational complexity due to high production volumes, multiple suppliers, and time-sensitive food preparation activities. Therefore, effective internal halal audit practices are necessary to maintain halal integrity and strengthen halal assurance systems within foodservice operations such as Royal Brunei Culinary (RBC) (Alwines, 2021; Kon, 2020).

RBC is a government-linked company under Darussalam Assets that provides professional culinary services to the aviation, healthcare, institutional, and catering sectors in Brunei Darussalam. Established in 1975 as a flight kitchen for the national carrier, RBC has expanded its operations to include airline catering, hospital meals, event catering, retail food services, and business-to-business food solutions (Royal Brunei Culinary, n.d; Alwines, 2021). The company operates a modern central kitchen equipped with integrated food production facilities and strict food safety and quality management practices.

Due to the large-scale and complex nature of its operations, maintaining halal compliance throughout food preparation, storage, handling, and distribution processes is essential (Tieman, 2013; Hassan & Osman, 2024). Internal halal audits therefore play an important role in ensuring continuous halal integrity and operational compliance within RBC's central kitchen (Jais, 2016). This study focuses specifically on the implementation of internal halal audit practices at RBC to examine how the organization manages halal compliance and maintains its halal assurance system within daily operations.

Despite the implementation of the HCHLO in 2005 and its 2017 amendments, maintaining consistent halal compliance within foodservice operations in Brunei Darussalam remains challenging. Although halal certification provides the legal framework for halal assurance, maintaining compliance after certification depends on effective internal monitoring through halal audits (Sulaiman et al., 2022). In practice, foodservice establishments may encounter issues such as incomplete documentation, inconsistent staff compliance with halal procedures, communication gaps, and the risk of cross-contamination during daily operations. These issues may affect the effectiveness of halal assurance if they are not monitored regularly (Kifli, 2023).

RBC is one of Brunei's largest institutional catering providers, operates a central kitchen that prepares food for airlines, government agencies, and large-scale events (Kon, 2020). The complexity of its operations, involving multiple food handlers, suppliers, ingredients, and production processes, increases the importance of an effective internal halal audit system to ensure continuous compliance with halal requirements (Hassan & Osman, 2024; Anggraini et al., 2024). As a halal-certified organization with high-volume food production, RBC provides an appropriate case study to examine how internal halal audits are implemented in a real operational environment.

In addition, workforce diversity and varying levels of staff understanding regarding halal requirements may affect the effectiveness of halal compliance implementation (Ali & Suleiman, 2016; Islam et al., 2023). Although internal halal audits serve as an important monitoring mechanism, studies focusing on the practical implementation of internal halal audits within institutional foodservice operations in Brunei Darussalam remain limited. Therefore, this study examines the internal halal audit practices at RBC to identify current practices, operational challenges, and potential areas for improvement in strengthening halal assurance systems.

## **2. LITERATURE REVIEW**

### **2.1 Halal Assurance and Internal Halal Audit Practices**

Halal refers to products and practices that are permissible according to Islamic law, while haram refers to prohibited substances or activities. In the food industry, halal assurance involves ensuring that food ingredients, preparation, storage, handling, and distribution comply with halal requirements and remain free from contamination with non-halal elements (Tieman, 2013). Halal assurance systems are closely related to food safety, hygiene, traceability, and quality management practices (Hidayati et al., 2024; Hassan & Osman, 2024). In Brunei Darussalam, halal regulation is governed under the HCHLO 2005 and supported by national halal standards such as PBD 24:2007 (Sulaiman et al., 2022). The halal certification and compliance system is supervised by the Brunei Islamic Religious Council (BIRC) and relevant halal authorities to ensure that halal-certified establishments comply with established standards and procedures (Kifli, 2023; Sulaiman et al., 2022).

Internal halal audits are systematic monitoring activities conducted within organizations to evaluate compliance with halal requirements, standard operating procedures (SOPs), and food safety controls. These audits function as preventive and corrective mechanisms to identify non-compliance issues before external inspections or certification audits take place. Internal halal audits contribute significantly to maintaining halal integrity, improving operational efficiency, strengthening documentation practices, and supporting halal assurance systems within foodservice operations (Jais, 2016). They are commonly integrated with food safety systems such as HACCP to minimize contamination risks and improve monitoring processes throughout food production activities. Effective internal halal audits require cooperation between management, halal supervisors, quality assurance and quality control (QAQC) personnel, and operational staff to ensure continuous compliance with halal standards (Ali & Suleiman, 2016).

### **2.2 Internal Halal Audit Process and Challenges**

The internal halal audit process generally begins with audit planning and preparation, where the audit team determines the audit objectives, scope, criteria, and relevant documentation required for the assessment. This stage includes reviewing policies, SOPs, and previous audit records to ensure readiness

before the audit is conducted. The next stage involves an adequacy audit to evaluate whether the documented procedures and halal control systems are sufficient to meet halal requirements and operational standards. Following the document review, the on-site or compliance audit is conducted within the operational area to assess actual halal practices, including inspection of raw material storage, food preparation processes, equipment, hygiene practices, and staff compliance with halal procedures. Audit findings are then documented in an audit report, followed by corrective actions and follow-up monitoring before the audit process is formally concluded (Jais, 2016; Ali & Suleiman, 2016).

Despite their importance, several challenges affect the effectiveness of internal halal audits within large-scale foodservice operations. Issues such as limited staff training, inconsistent understanding of halal requirements, documentation weaknesses, operational pressures, and supply chain complexity are commonly identified as barriers to effective halal compliance management (Ali & Suleiman, 2016; Islam et al., 2023). Large-scale central kitchen operations often face additional challenges due to high production volumes, time-sensitive food preparation, and the involvement of multiple suppliers and employees from diverse backgrounds (Alwines, 2021; Kon, 2020). These factors increase the risk of cross-contamination, incomplete documentation, and inconsistent compliance practices if not properly monitored.

### **2.3 Impact of Internal Halal Audits**

Internal halal audits play an important role in strengthening halal assurance within foodservice operations. Regular audits help ensure that food preparation processes, ingredients, storage, hygiene, and documentation consistently comply with halal requirements, thereby reducing the risk of non-compliance and cross-contamination within halal-certified establishments (Ali & Suleiman, 2016). In addition, internal halal audits improve operational efficiency and food safety by identifying weaknesses in procedures, monitoring systems, and staff practices (Hidayati et al., 2024). Continuous auditing also supports better documentation management, corrective actions, and organizational readiness for external halal certification audits (Jais, 2016).

Furthermore, effective internal halal audits contribute to strengthening consumer trust and organizational reputation. Consistent compliance with halal standards enhances public confidence in halal-certified products and services, particularly within large-scale foodservice operations such as central kitchens (Sulaiman et al., 2022; Islam et al., 2023). Strong halal assurance practices may also support business sustainability and market competitiveness within the growing halal industry (Hidayati et al., 2024; Hassan & Osman, 2024).

## **3. METHODOLOGY**

### **3.1 Research Design**

This study adopted a qualitative case study design to explore the implementation of internal halal audit practices within the central kitchen operations of RBC. A qualitative approach was considered appropriate because it enables an in-depth understanding of organizational practices, operational challenges, and participants' experiences that cannot be adequately captured through quantitative methods. The case study design allowed the researchers to investigate internal halal audit implementation within its real-life organizational context.

### 3.2 Research Sample and Data Collection

Purposive sampling was used to select participants directly involved in halal compliance and audit management within RBC's central kitchen operations. The participants consisted of personnel from the Quality Assurance and Quality Control (QAQC) department. Five participants from the QAQC Department were selected based on being directly responsible for planning, implementing, monitoring, and evaluating internal halal audit activities. Although the participants had different years of working experience, each possessed responsibilities relevant to the study and provided perspectives from different levels of the halal audit process.

Data was collected through semi-structured interviews conducted face-to-face at RBC's central kitchen. Each interview lasted approximately 30 to 45 minutes and was conducted using an interview guide developed from the research objectives. With participants' consent, the interviews were audio-recorded and supplemented with field notes to ensure the accuracy of the collected information. The recordings were transcribed for analysis.

The interview questions were developed based on research objectives and organised into three main themes. The first theme explored the implementation of internal halal audit procedures for monitoring compliance. The second theme examined operational challenges encountered during the audit process. The third theme focused on participants' recommendations for improving the effectiveness of internal halal audit practices. The semi-structured interview approach allowed respondents to provide detailed explanations and share their experiences regarding the implementation of halal audit practices within RBC's central kitchen operations. The interview protocol is provided in Appendix A.

### 3.3 Data Analysis

The data collected from the interview transcripts were analyzed using thematic analysis to identify recurring themes and patterns related to internal halal audit implementation, operational challenges, and improvement strategies. Interview responses and observational findings were systematically reviewed and categorized according to the research objectives.

## 4. RESULT AND DISCUSSION

This study employed a qualitative approach through semi-structured interviews with five respondents directly involved in the internal halal audit process at RBC. The respondents consisted of QAQC personnel, with different roles and years of experience. To maintain confidentiality, respondents were identified using codes (R1–R5). The findings are presented according to the research objectives and thematic analysis derived from the interview responses.

### 4.1 Respondent Profile

Table 1. Respondent Profile

| Respondent   | Code | Gender | Position                         | Years of Experience |
|--------------|------|--------|----------------------------------|---------------------|
| Respondent 1 | R1   | Female | Acting Assistant Manager of QAQC | 10 years            |
| Respondent 2 | R2   | Male   | QAQC Assistant                   | 6 years             |
| Respondent 3 | R3   | Female | QAQC Assistant                   | 1 year              |
| Respondent 4 | R4   | Male   | QAQC Assistance Visual Checker   | 2 years             |
| Respondent 5 | R5   | Male   | QAQC Assistant                   | 2 months            |

Source: Developed by the author

Table 1 presents the demographic profile of the respondents involved in this study. The participants consisted of five personnel from the QAQC department of RBC with varying positions and years of experience in halal compliance and audit-related responsibilities. Their experiences ranged from two months to ten years, providing diverse perspectives regarding the implementation of internal halal audit practices within the organisation.

#### 4.2 Kitchen Operation and Practice within RBC

The findings indicate that RBC implements a structured internal halal audit process to ensure halal integrity throughout its central kitchen operations. According to R2, the audit process begins with the use of approved ingredient lists and menu checklists that have been verified by the relevant halal authorities. These documents are used as references to monitor ingredients, particularly when new menu items are introduced. Similarly, R5 explained that the audits involve monitoring kitchen workflows, food preparation areas, supplier documentation, and workers' personal hygiene to ensure compliance with halal and food safety requirements. R3 further highlighted that kitchen staff are responsible for checking ingredients and food preparation processes on a daily basis to ensure that halal standards are maintained during operations. In addition, R4 stated that the internal halal audit focuses on ensuring that products used in cooking are properly registered, safe, and sourced from trusted suppliers.

The study also found that the scope of internal halal audits at RBC extends beyond ingredient verification and includes food safety, cleanliness, storage practices, staff hygiene, and operational monitoring. R2 noted that RBC's HACCP certification requires the monitoring of Critical Control Points (CCPs), particularly temperature controls during cooking, cooling, blast freezing, and plating procedures. R3 emphasized that audits also ensure staff compliance with hygiene practices such as the use of personal protective equipment (PPE). Meanwhile, R5 explained that audits cover storage segregation between raw materials and cooked products, receiving procedures for halal-certified ingredients, and maintenance activities within the kitchen. These findings suggest that halal compliance at RBC is integrated with broader food safety and operational management systems.

The findings further reveal that halal compliance is treated as a shared responsibility among halal supervisors, QAQC personnel, chefs, and kitchen staff. R1 explained that halal supervisors and the QAQC team are primarily responsible for monitoring internal halal audits, while kitchen staff assist by providing information regarding ingredients and food preparation processes. R2 similarly stated that all personnel involved in food preparation are expected to understand halal requirements and permissible ingredients. R4 added that RBC works closely with external agencies such as Halal Food Control Division (HFCD) and Brunei Darussalam Food Authority (BDFA) to ensure staff receive appropriate guidance and training related to halal compliance. However, R1 noted that most training is currently conducted informally through knowledge sharing between senior and junior staff.

In terms of audit frequency, respondents reported that internal halal audits are conducted through both routine monitoring and scheduled inspections. R1 stated that monthly QAQC audits include halal compliance checks alongside cleanliness and food quality inspections. R2 further explained that daily checks are also conducted to ensure that prohibited products are not used within kitchen operations. R5 described that internal audits are conducted twice a month, consisting of scheduled audits and occasional

surprise audits to evaluate real-time compliance. In contrast, R1, R3, and R4 clarified that external halal audits conducted by HFCD mainly focus on halal certification, renewal, and approval of new products, which differs from RBC's routine internal halal monitoring practices.

Table 2. Summary of Respondents' Findings on Internal Halal Audit Practices

| Theme                   | Summary of Findings                                                 | Respondents |
|-------------------------|---------------------------------------------------------------------|-------------|
| Ingredient Verification | Use of approved halal ingredient lists and supplier verification    | R2, R5      |
| Kitchen Monitoring      | Monitoring of workflow, cleanliness, hygiene, and food safety       | R2, R3, R5  |
| Shared Responsibility   | Halal compliance involves QAQC, halal supervisors, chefs, and staff | R1, R2, R3  |
| Audit Frequency         | Daily monitoring and monthly internal audits are conducted          | R1, R2, R5  |
| External Audit          | BKMH conducts certification and renewal audits                      | R1, R3, R4  |

Source: Developed by the author

Table 2 presents a summary of respondents' findings regarding the implementation of internal halal audit practices at RBC's central kitchen operations, including audit processes, monitoring activities, ingredient verification, operational compliance, and the distinction between internal and external halal audits.

### 4.3 Challenges in Internal Audit Processes

The findings reveal that RBC faces several challenges in implementing internal halal audits effectively. One of the main challenges identified by respondents relates to operational workload and staff cooperation during busy periods. R1 explained that kitchen staff may become less responsive or less cooperative during audits when operational demands are high, particularly during peak production periods. Similarly, R2 noted that staff occasionally make minor food safety and compliance mistakes, such as improper labelling or failure to cover food properly, despite having received training. To address these issues, daily briefings are conducted to reinforce proper procedures and maintain compliance. In addition, R3 highlighted that some products or materials entering the kitchen are not always updated or reported promptly to halal supervisors, creating difficulties in monitoring halal compliance consistently.

Communication and coordination between departments were also identified as key challenges affecting audit effectiveness. According to R4, communication difficulties sometimes occur between the halal committee, QAQC personnel, and operational staff, particularly when committee members are occupied with off-site catering or other responsibilities. R5 similarly reported that recurring audit findings remain unresolved in some cases due to limited maintenance resources and weak communication between the maintenance team and kitchen personnel. These findings suggest that stronger interdepartmental coordination and timely corrective actions are necessary to improve audit efficiency and operational compliance.

The study further found that resource and operational constraints can affect the consistency of internal halal audits. R2 explained that during major national events and large-scale catering operations, the kitchen remains extremely busy while audits must still be conducted to maintain food safety, cleanliness, and halal integrity. R1 added that time constraints during food preparation activities can make it difficult to maintain ideal cleanliness standards during inspections. Additionally, R4 highlighted issues related to storage facilities, such as chillers and freezers failing to maintain required temperatures, which may compromise

food safety and require products to be discarded. R1 and R5 also noted delays in obtaining halal certification documents from suppliers and the need to continuously update documentation to maintain audit readiness.

Despite these challenges, the respondents generally agreed that internal halal audits remain important in maintaining halal integrity, monitoring food quality, reinforcing staff hygiene practices, and ensuring operational compliance within RBC's central kitchen. The findings demonstrate that routine monitoring, corrective actions, and continuous communication among staff contribute positively to sustaining halal assurance practices within the organisation.

Table 3. Summary of Challenges in Internal Halal Audit Processes

| Theme                                | Summary of Findings                                              | Respondents |
|--------------------------------------|------------------------------------------------------------------|-------------|
| Staff Workload and Cooperation       | Staff may be less responsive during busy operational periods     | R1          |
| Food Safety and Compliance Errors    | Minor issues such as improper labelling and uncovered food items | R2          |
| Information and Reporting Gaps       | Some new items are not updated or reported to halal supervisors  | R3          |
| Communication Challenges             | Coordination issues between halal committee, QAQC, and staff     | R4, R5      |
| Recurring Audit Findings             | Some issues continue to reappear in subsequent audits            | R5          |
| Resource and Maintenance Constraints | Limited maintenance support and storage temperature issues       | R4, R5      |
| Time Constraints During Events       | Busy operations make audits more challenging                     | R1, R2      |
| Documentation and Supplier Issues    | Delays in updating halal certificates and documentation          | R1, R5      |

Source: Developed by the author

Table 3 summarises the respondents' findings on the challenges encountered during the internal halal audit process at RBC, including operational constraints, communication issues, recurring audit findings, staff responsiveness, and resource-related limitations affecting audit effectiveness.

## 4.4 DISCUSSION

### 4.4.1 Kitchen Operation and Practice within RBC

The findings indicate that internal halal audits at RBC are systematically integrated into daily kitchen operations to ensure continuous halal compliance, food safety, and operational hygiene. The audit process involves routine monitoring of ingredient verification, food preparation procedures, storage segregation, cleanliness, temperature control, staff hygiene, and documentation practices. The findings demonstrate that halal compliance at RBC is not treated as a separate activity but rather embedded within the overall operational workflow of the central kitchen.

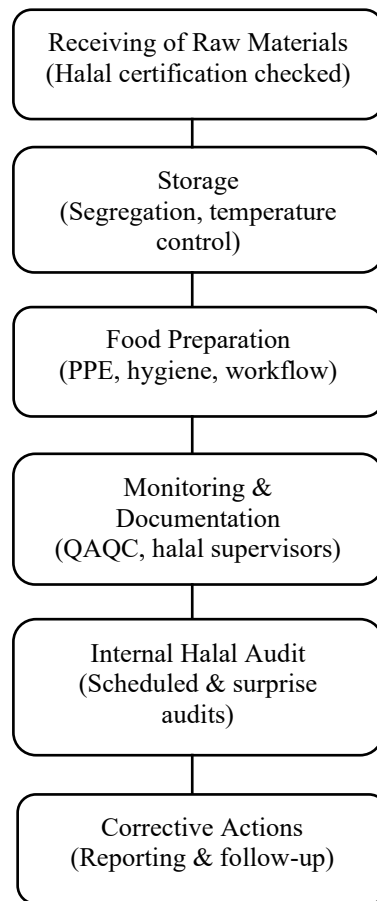


Fig.1. Internal Halal Audit Process at RBC

Source: Developed by the author based on interview findings

Figure 1 illustrates the overall internal halal audit process implemented at RBC's central kitchen. The process includes ingredient verification, storage inspection, monitoring of food preparation procedures, hygiene checks, documentation review, corrective actions, and follow-up monitoring to ensure continuous halal compliance.

The study also found that the internal halal audit process at RBC is implemented collaboratively through the involvement of halal supervisors, QAQC personnel, chefs, kitchen staff, and the halal committee. Regular monitoring is conducted through monthly QAQC audits, daily routine inspections, and occasional surprise audits. This reflects a shared responsibility approach in maintaining halal integrity across all operational areas. Similar findings were reported by previous studies, which emphasized that internal halal assurance systems function as continuous monitoring mechanisms that help organizations identify potential non-compliance before external certification audits. According to Adilah and Kumalasari (2023), the implementation of a halal assurance system includes internal audit as an important mechanism for evaluating compliance with halal requirements and identifying areas that require improvement.

In addition, the findings reveal that RBC integrates halal requirements with food safety management through the application of HACCP principles, particularly in monitoring CCPs such as chilled storage, freezer storage, blast chilling, cooking temperature, and final food handling. Proper documentation, food labelling, segregation practices, and traceability systems were also identified as important components supporting halal assurance. These practices are consistent with halal supply chain literature, which highlights the importance of traceability, preventive monitoring, and systematic documentation in maintaining halal integrity. This is supported by the Codex Alimentarius Commission (2024), which highlights that proper food labelling is essential for ensuring traceability, product identification, and consumer protection. Similarly, Mohamed et al. (2024) highlighted the importance of halal supply chain management practices in maintaining halal integrity throughout food-related operations.

The study further highlights the preventive measures such as ingredient verification, segregation between raw and cooked items, and removal of doubtful products align with Islamic principles emphasizing the avoidance of doubtful matters in food consumption. This demonstrates that RBC's internal halal audit practices not only support regulatory compliance but also reflect broader Islamic ethical principles in food management.

However, several operational limitations were also identified. The findings show that knowledge transfer among staff is largely informal, relying heavily on senior staff guidance rather than structured halal training programs. Inconsistent staff responsiveness during busy operational periods may also affect audit effectiveness. Previous studies similarly note that continuous halal training and formalized operational procedures are essential to strengthen staff awareness, improve consistency, and minimize the risk of non-compliance. This observation is supported by Ahmad Nizar et al. (2022), who highlighted that continuous halal training is essential to improve staff awareness and reduce the risk of non-compliance. Similarly, Voak et al. (2023) found that organizations with formalized halal training systems demonstrate higher levels of audit effectiveness and operational consistency. Therefore, strengthening structured training programs could further enhance RBC's internal halal audit practices.

Overall, the findings suggest that RBC demonstrates generally effective halal kitchen operations and internal halal audit practices. Nevertheless, improvements in structured training, communication, and operational consistency could further strengthen the effectiveness of its halal assurance system.

#### **4.4.2 Challenges in Internal Audit Processes**

The findings reveal that RBC faces several operational and organizational challenges in implementing internal halal audits effectively. One of the main challenges identified by respondents is time constraints and workload pressure, particularly during peak operational periods and major events. During busy kitchen operations, staff may become less responsive to audit activities due to production demands, which may affect cleanliness, documentation, and overall audit readiness. This finding is consistent with previous studies, which reported that high workload and operational pressure often reduce staff compliance with standard procedures in food service environments.

This finding is consistent with previous studies on food service operations, which indicate that time pressure and high workload are common barriers to effective audit implementation. According to the Food and Agriculture Organization of the United Nations (2003), effective national food control systems are

essential for protecting consumer health. Operational pressure in food production environments can reduce staff compliance with standard procedures, particularly when production demand is high.

Another challenge identified relates to communication and coordination among departments. Respondents reported that communication gaps occasionally occur between kitchen staff, halal supervisors, the halal committee, and QAQC personnel, particularly when committee members are involved in off-site catering or other operational duties. In addition, information regarding newly introduced or unregistered products may not always be communicated promptly to halal supervisors. Previous studies similarly emphasize that effective communication and coordination are essential components of a successful halal assurance system, as weak information flow may increase the risk of non-compliance.

Murniyanto (2023) emphasised that effective management systems are important for implementing and maintaining halal assurance practices. Furthermore, Ahmad Nizar et al. (2022) highlighted the importance of proper training and knowledge among halal executives in supporting the implementation of halal requirements and maintaining halal food supply chain practices.

The findings also indicate that recurring audit findings remain a significant issue within the internal halal audit process. Respondents noted that some non-compliance issues identified in previous audits continue to reappear due to delayed corrective actions, limited maintenance resources, and weak follow-up mechanisms. Storage-related issues, particularly involving chillers and freezers failing to maintain required temperatures, were also highlighted as operational constraints affecting both food safety and halal compliance. This observation aligns with audit management literature, which identifies ineffective corrective action and insufficient follow-up procedures as major factors contributing to repeated audit findings.

This observation aligns with existing literature, which identifies recurring non-compliance as a common issue in audit systems. According to International Organization for Standardisation (2018), the standards on audit management (ISO 19011), ineffective corrective action and weak follow-up processes are key factors contributing to repeated audit findings. Similarly, Adilah and Kumalasari (2023) found that gaps in the implementation of the halal assurance system, including internal audit requirements, can affect the organisation's ability to consistently fulfil halal requirements.

In addition, respondents explained that internal audit activities are sometimes affected by unplanned external inspections conducted by halal authorities and other regulatory agencies. Although external audits are separate from RBC's routine internal halal monitoring system, sudden inspections may place additional pressure on staff and operational resources. Nevertheless, the findings indicate that internal halal audits remain the primary mechanism for continuous daily halal monitoring, while external audits mainly function as periodic regulatory verification processes.

This distinction is supported by Adilah and Kumalasari (2023), who highlight that internal audit function as a proactive monitoring tool, whereas external audits provide independent validation of compliance. The interaction between these two types of audits may create operational pressure, particularly when organisations are required to respond to both simultaneously.

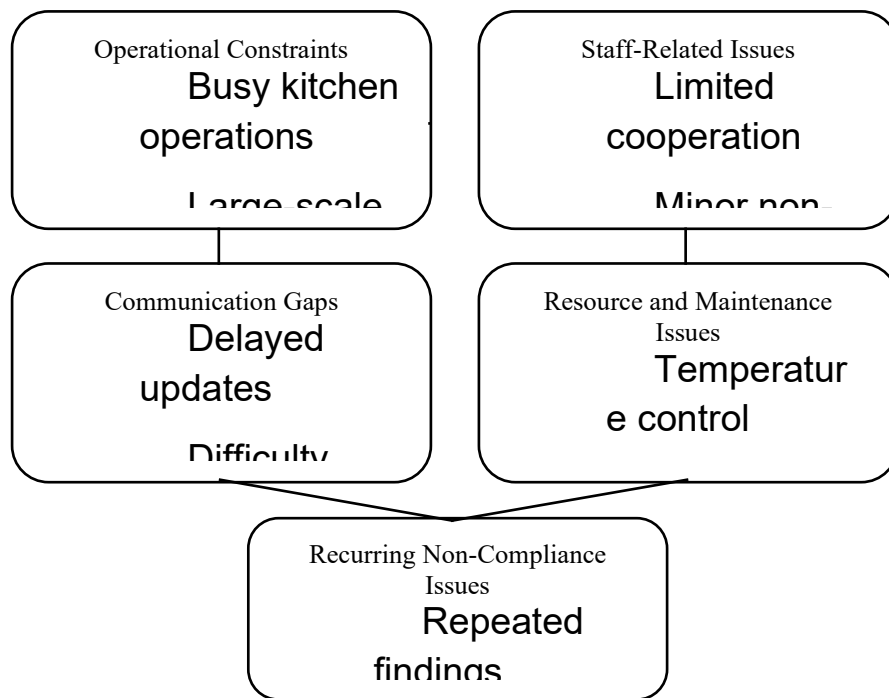


Fig. 2. Common Challenges Affecting Internal Halal Audit at RBC

Source: Developed by the author

Figure 2 illustrates the common operational and organisational challenges affecting the effectiveness of internal halal audits at RBC, including workload pressure, communication gaps, recurring non-compliance findings, maintenance issues, and resource limitations.

Overall, the findings suggest that although RBC has established systematic internal halal audit mechanisms, the effectiveness of the process is still influenced by operational workload, communication gaps, recurring non-compliance issues, and resource limitations. Strengthening corrective action procedures, communication channels, staff coordination, and maintenance support could further improve the effectiveness of RBC's internal halal audit system.

#### 4.4.3 Recommendations for Improving RBC's Internal Halal Audit Practices

The findings identified several areas for improving the effectiveness of internal halal audit practices at RBC. Respondents emphasised the importance of enhancing staff training, strengthening communication, improving documentation management, and reinforcing corrective action follow-up procedures. These recommendations are closely related to the operational challenges identified earlier, particularly recurring audit findings, informal knowledge transfer, communication gaps, and workload pressure during peak operational periods.

One of the key recommendations highlighted by respondents is the implementation of structured halal training programmes for kitchen staff, halal supervisors, and QAQC personnel. Currently, some operational knowledge is transferred informally between senior and junior staff, which may lead to inconsistencies in understanding halal requirements. Previous studies emphasise that continuous halal training improves employee awareness, operational consistency, and compliance with halal standards. Structured training programmes, including refresher courses and onboarding modules, could therefore strengthen staff competency and reduce recurring audit issues. This aligns with Ahmad Nizar et al. (2022), who found that continuous halal training significantly improves employee awareness, reduces human error, and enhances compliance with halal requirements. Similarly, Murniyanto (2023) highlighted the importance of effective management of halal assurance systems in supporting consistent implementation of halal requirements.

The findings also suggest the need to improve communication and coordination between departments involved in halal compliance, particularly among the halal committee, QAQC personnel, kitchen staff, procurement, and maintenance teams. Respondents noted that communication gaps occasionally affect audit readiness and follow-up actions. Existing literature highlights that effective communication channels are essential components of a successful halal assurance system, as they help ensure that all personnel remain informed regarding halal procedures, ingredient status, and operational updates.

From a theoretical perspective, these recommendations are consistent with the key components of an effective halal assurance system. According to Murniyanto (2023), an effective halal assurance system requires appropriate management and systematic implementation to ensure that halal requirements are consistently maintained. A comprehensive halal assurance system requires structured documentation, trained personnel, and clear communication channels to ensure consistent implementation across all operational levels. Similarly, Adilah and Kumalasari (2023) emphasise that organizational commitment, systematic procedures, and continuous monitoring are essential to sustain halal compliance in food service operations.

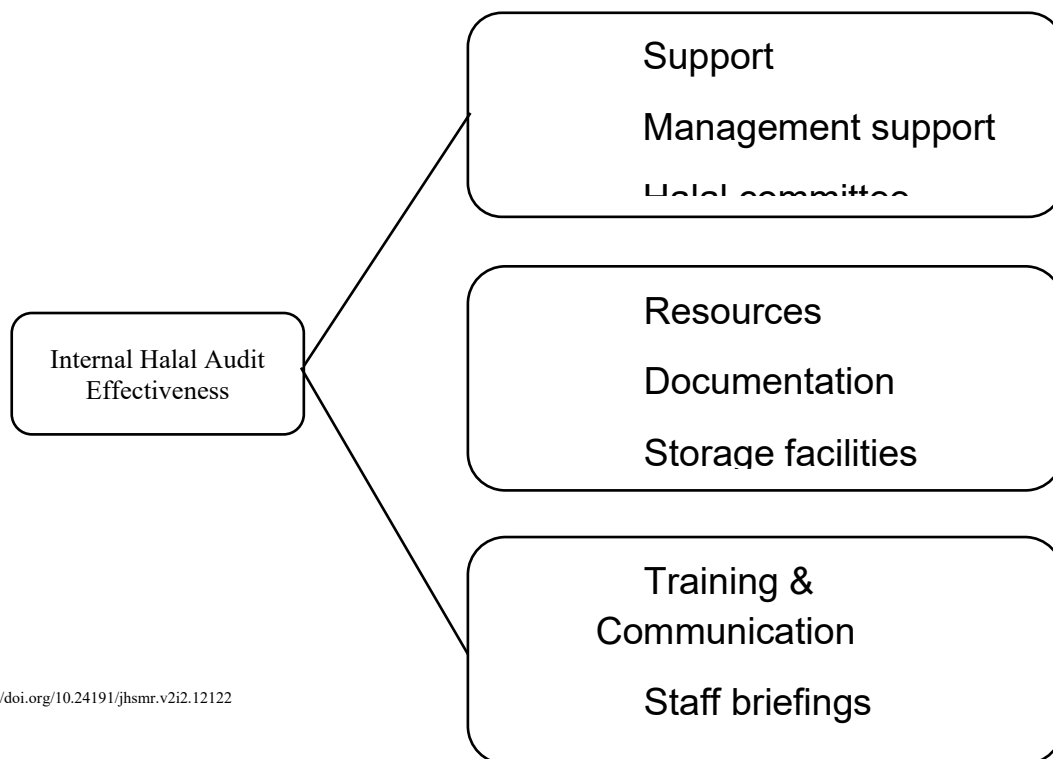


Fig.3. Recommendations and Suggestion for Improving RBC's Internal Halal Audit Practices

Source: Developed by the author

Figure 3 presents the key recommendations for strengthening internal halal audit practices at RBC, consisting of support, resources, and training and communication, which collectively contribute to effective internal halal audit practices.

In addition, respondents recommended strengthening documentation management and corrective action monitoring. Several respondents highlighted that recurring audit findings often persist due to delayed follow-up actions and inconsistent documentation updates. Establishing a more systematic tracking mechanism for audit findings, corrective actions, and responsible personnel could improve accountability and reduce repeated non-compliance issues. The findings further indicate that adequate operational support and resource allocation are necessary to sustain effective internal halal audits. This includes maintaining proper storage facilities, equipment, maintenance support, and updated documentation systems. Previous studies similarly identify proper documentation and continuous monitoring as critical elements in maintaining effective halal assurance systems.

According to International Organization for Standardisation (2018), the guidelines on audit management (ISO 19011), effective audits require sufficient resources, clear documentation systems, and competent personnel to ensure reliability and consistency. In the context of halal operations, Voak et al. (2023) also emphasize that appropriate competencies are necessary to support effective halal supply chain management and maintain halal integrity across supply chain activities.

Overall, the findings suggest that RBC has established a generally effective internal halal audit system. However, further improvements in structured training, communication practices, documentation management, and corrective action procedures could strengthen operational consistency and long-term halal assurance effectiveness.

## 5. CONCLUSION

The findings indicate that internal halal audits play an important role in maintaining halal integrity through continuous monitoring of ingredients, food preparation processes, storage practices, hygiene, documentation, and food safety controls. The audit system is integrated into daily kitchen operations through the involvement of halal supervisors, QAQC personnel, kitchen staff, and management, reflecting a shared responsibility approach toward halal compliance. The study also identified several operational challenges affecting audit effectiveness, including time constraints during peak operations, recurring audit findings, communication gaps, limited formal training, and resource-related issues. Despite these challenges, RBC generally maintains halal compliance at a satisfactory level through routine monitoring, corrective actions, and adherence to halal and HACCP requirements.

Based on the findings, several improvements are recommended to strengthen the effectiveness and sustainability of internal halal audits at RBC. These include implementing structured halal training programmes, improving documentation and corrective action systems, and strengthening communication

and coordination between departments. Such improvements would enhance operational consistency, audit readiness, and long-term halal assurance practices. This study contributes to the limited literature on internal halal auditing within Brunei's institutional foodservice sector and provides practical insights for halal-certified foodservice organisations in improving halal governance and operational compliance. However, the study is limited by its small sample size and focus on a single organisation. Future research may expand the scope by involving multiple halal-certified organisations and applying mixed-method approaches to provide broader insights into internal halal audit practices within the halal food industry.

Nevertheless, this study focused solely on personnel from RBC and is limited by its focus on a single organisation and a relatively small number of participants. Future research should include multiple halal-certified foodservice organisations and incorporate perspectives from halal regulatory authorities to provide a broader understanding of internal halal audit practices and facilitate comparison between organisational practices and regulatory expectations. Employing mixed-method approaches may also provide more comprehensive evidence on the effectiveness of internal halal audit systems across the halal food industry.

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## **7. CONFLICT OF INTEREST STATEMENT**

The authors declare that this research was conducted in the absence of any commercial, financial, or personal relationships that could be considered as potential conflicts of interest. The study was carried out solely for academic and research purposes, and the authors confirm that there were no external influences affecting the findings or conclusions of this study.

## **8. AUTHORS' CONTRIBUTIONS**

The first author conducted the research, collected and analyzed the data, and prepared the manuscript. The second author conceptualized the research framework, supervised the research progress, reviewed the manuscript, and approved the final version of the article for publication.

## **9. DECLARATION OF GENERATIVE AI IN THE WRITING PROCESS**

During the preparation of this work, the author(s) used Grammarly to improve the grammar, clarity, and readability of the manuscript. After using this service, the author(s) reviewed and edited the content as needed and take full responsibility for the content of the publication.

## 10. DATA AVAILABILITY STATEMENT/ SUPPLEMENTARY DATA

The data supporting the findings of this study are available from the corresponding author upon reasonable request. Due to organisational confidentiality and privacy considerations, the data are not publicly available.

## 11. ETHICS STATEMENT

The author confirms that this study was conducted in accordance with ethical research principles. Informed consent was obtained from all participants prior to the interview sessions, and confidentiality of organisational information and participant identities was maintained throughout the study.

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### 13. APPENDIX A

#### Interview Protocol

##### Section A. Procedures, Scope, and Practices of Internal Halal Audit at RBC

###### No. Interview Questions

- 1 Can you describe the overall process of internal halal audits carried out in the central kitchen?
- 2 What is the scope of these audits (e.g., areas, activities, or operations that are covered)?
- 3 Who is responsible for conducting and monitoring the halal audits, and how are they trained or prepared?
- 4 How often are the internal halal audits conducted, and what procedures are followed during each cycle?

##### Section B. Challenges Encountered During the Internal Halal Audit Process

- 5 What are the common challenges or difficulties encountered during the internal halal audit process?
- 6 How do staff members usually respond to or cope with the audit requirements?
- 7 Are there any resource or operational constraints that affect the effectiveness of the audits?

##### Section C. Recommendations and Suggestions for Improving the Effectiveness of RBC's Internal Halal Audit Practices

- 8 In your opinion, what improvements can be made to strengthen the halal audit process?
- 9 What support or resources would make the audit process more efficient and effective?
- 10 How could communication and training be enhanced to improve compliance with halal standards?