

Thematic Analysis of Interview Insights: Challenges in Halal Auditing Practices in Malaysia

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Abstract

This study examines challenges faced by Halal auditors in Malaysia, focusing on their vital role in ensuring compliance with Halal standards in organisations. Using qualitative content analysis (QCA) and structured interviews, this study investigates issues including management, human factors, process complexities, and technology gaps. This research fills a critical gap by exploring the challenges internal Halal auditors encounter within their own companies, given their essential role in maintaining Halal certification integrity. Key findings highlight the absence of digital tools for managing Halal audit checklists and reports, leading to prolonged audits. Delays in checklist preparation, often due to inexperienced auditors, and time-consuming report generation were also noted. Incomplete documentation practices and a lack of structured filing systems compound these issues, affecting audit efficiency and alignment with Halal standards. To address these challenges, this study recommends implementing a digital Halal audit application to enhance efficiency, encourage accurate documentation, and maximise technology utilisation. Embracing digitalisation and tailored interventions can collectively strengthen Halal certification integrity, benefiting Muslim consumers and the industry.

Keywords: Halal Auditing, Internal Auditors, Challenges, Efficiency, Halal Certification

Introduction

Halal audits play a critical role in ensuring compliance with Halal standards, catering to the needs of Muslim consumers (JAKIM-MPPHM, 2020). They constitute an integral component of the Halal certification process, mandated by the Manual Procedure for Malaysia Halal Certification (MPPHM) guidelines (JAKIM-MHMS, 2020; Sunaryo et al., 2019). Halal audits are instrumental in confirming that organisations meet all requirements for Halal certification, aiding authorities in their approval decisions (Mohamad & Othman, 2009).

Despite their undeniable significance, existing literature highlights challenges commonly encountered during the Halal audit process (Mohd Sulaiman et al., 2018). These challenges encompass various concerns, such as the limited experience and knowledge of Halal auditors, technological constraints, delays in preparing audit checklists and reports, and

difficulties in managing record filing systems (Husny et al., 2018; Irfan & Iskandar, 2017; Sulaiman et al., 2019, 2016).

While challenges faced by external Halal auditors have been well-documented, a noticeable gap exists in research focusing on the challenges internal Halal auditors confront within their unique organisational contexts. This gap represents a substantial deficiency in the current literature, given the pivotal role of internal Halal auditors in upholding the integrity of the Halal certification process within their respective organisations.

This study aims to explore and address the challenges confronted by internal Halal auditors within various companies, as perceived from their professional viewpoints. By investigating these challenges through the lens of internal Halal auditors within their specific company contexts, this study seeks to illuminate the complexities they encounter and propose practical solutions to enhance the effectiveness and efficiency of the Halal auditing process.

Literature Review

Halal Audit

Halal audits are essential in ensuring the excellence and satisfaction of service or production organisations (JAKIM-MPPHM, 2020). These quality management systems are established to optimise organisational performance. Various quality systems exist in today's production organisations, including Total Quality Management (TQM), Quality Assurance (QA), Quality Control (QC), and the International Organization for Standardization (ISO). In the realm of consumer products and food production, standards such as Good Hygiene Practices (GHP), Good Manufacturing Practices (GMP), Hazard Analysis Critical Control Point (HACCP), and Halal Standards play vital roles (Rahman & Abdul, 2017; Sunaryo et al., 2019)..

According to MS19000-2015 and the ISO 14000 series, audits are essential management tools for controlling and validating the effectiveness of an organisation's quality implementation or environmental policy. Audits are also crucial for evaluating activities such as certification, registration, and supervision (Department of Standards Malaysia, 2019; Kadir Arifin et al., 2006). ISO 9000:2015 defines audits as systematic, impartial, and documented methods of gathering audit evidence and objectively analysing it to determine compliance with audit criteria (Department of Standards Malaysia, 2015). Malaysian Standard ISO 19011 (2020) classifies audits into three types

1. First-party audit (Internal audit): Internal auditors perform this audit on behalf of the organisation itself, ensuring compliance with the requirements of Malaysia Halal Certification.
2. Second-party audit (External audit): Customers conduct this audit against the organisation or supplier based on contract requirements, ensuring that all contract stipulations are met.
3. Third-party audit (External audit): Independent bodies perform these audits using certified standard requirements. These audits are formal and rigorous, often accompanied by several observers.

Internal Halal audits fall under the category of first-party audits.

Internal Halal Audit

Companies or applicants must establish procedures for implementing internal Halal audits (JAKIM-MHMS, 2020, p. 2). Internal Halal audits must be conducted at least once a year at each branch or chain of premises (JAKIM-MPPHM, 2020). Internal Halal auditors must hold an Internal Halal Auditing Certificate/Halal Executive Certificate from a Halal Training Provider registered under the Halal Professional Board. The Internal Halal Committee (IHC) must officially appoint these auditors, and internal Halal audits must encompass compliance with the Malaysian Halal Certification procedure and Halal Critical Points (JAKIM-MHMS, 2020, p. 8).

Challenges in the Halal Audit Process

Halal audits aim to ensure compliance with Malaysian Halal standards, covering system assessment, Shariah compliance, raw materials evaluation, supporting documents, and assessment of domestic products (JAKIM-MHMS, 2020, p. 2). Undoubtedly, Halal auditors play a crucial role in ensuring the smooth operation of the Halal certification process. However, a review of current literature highlights several issues and challenges commonly encountered in the Halal auditing process. These challenges include a lack of experience and knowledge, limited technology adoption, delays in audit checklist preparation, delays in audit report preparation, and challenges in record management. A summary of these issues is presented in Table 1.

Table 1

The Challenges Faced by External Halal Auditors

No.	The Challenges Faced by Halal Auditors	Factors	References
1	Retrieving the checklists and Records permitted raw material validity without a system takes longer.	Management Issue	(Irfan & Iskandar, 2017; Sulaiman et al., 2016; Sunaryo et al., 2019; Yusuf et al., 2015)
2	Halal auditors are unfamiliar with halal-compliant standards and processes due to a lack of experience and knowledge, resulting in a delay in preparation.	Human Factor & Process Implementation	(Haleem et al., 2020; Karaman et al., 2012; Muhammad et al., 2020; Vanany et al., 2018; Yusuf et al., 2015)
3	The halal audit checklist is manually filled out in the form, delaying the process.	Process implementation	(Husny et al., 2018; Irfan & Iskandar, 2017; Muhammad et al., 2020; Vanany et al., 2018; Winosa & Alim, 2019)
4	Records go missing or are lost during documentation, indicating improper documentation practices.	Management Issue	(Sulaiman et al., 2016); (Irfan & Iskandar, 2017); (Sulaiman et al.,

			2019); (Husny et al., 2018)
5	Delay in audit report generation.	Process implementation and management issue	(Irfan & Iskandar, 2017)
6	The need for technology in auditing is evident, and its absence leads to slow processing.	Lack of technology	(Albersmeier et al., 2010; Noordin et al., 2014; Othman et al., 2015; Safiani et al., 2020; Sulaiman et al., 2019, 2018)

Research Methodology

Content Analysis

This study employed a qualitative content analysis (QCA) methodology to systematically extract and analyse themes from a comprehensive set of challenges faced by halal auditors, as documented in Table 1. QCA is a systematic approach used to interpret the significance of qualitative data. This process involves categorising the data based on predefined codes within a coding framework to provide a structured understanding of the material (Schreier, 2012).

Subsequently, an extensive literature review familiarised the researchers with these challenges, ensuring a nuanced understanding. The challenges were meticulously coded based on their inherent factors, segmenting them into manageable units for precise analysis enabling structured categorisation. Overarching themes encapsulating commonalities within the challenges were identified, rigorously reviewed, and refined for accuracy and coherence.

The findings, synthesised and presented, are organised by themes and their associated challenges. In the ensuing section, these themes are presented, substantiated by evidence from Table 1, offering a comprehensive portrayal of the challenges faced by external halal auditors. As a result, Table 3 provides the themes extracted from challenges identified by external halal auditors in the previous study. Later, these themes are used for interview design.

Simultaneously, the research methodology incorporates a structured interview approach, aiming to capture the perspectives and experiences of internal Halal auditors, thereby gaining first-hand insights into the complexities of the auditing process. This section outlines the interview process, including participant selection, interview design, and data collection techniques, providing a clear overview of the methodology employed to explore the identified themes in greater detail. Ultimately, in the discussion section, these themes are interpreted within the context of the research objectives, elucidating their implications for halal auditing processes of halal certification, and offering recommendations for process enhancement.

Interview

The interview aims to better understand the Halal audit process from the viewpoint of the internal Halal auditors regarding the procedure, limits, concerns, and associated problems. Respondents were selected based on their roles as internal Halal auditors. After scheduling appointments, one-hour semi-structured interviews were conducted via phone calls and video conferences. With the respondents' consent, the interviews were recorded. The

discussions began with a brief description of the study and an outline of the session to ensure that the respondent was aware of the topics to be covered before the session began. The recorded data was examined and transcribed, with details of respondents tabulated in Table 2.

Table 2

The Challenges Faced by External Halal Auditors

Companies Person in Charge	Position	Experience
Interviewee 1	Halal Executive-in Halal Compliance / Internal Halal Auditor	3.5 years
Interviewee 2	Quality Management Executive / Internal Halal Auditor	8 Years
Interviewee 3	Administration Manager / Internal Halal Auditor	1 Year
Interviewee 4	Halal Executive/ Internal Halal Auditor	2 Years
Interviewee 5	Halal Executive/ Internal Halal Auditor	9 Years
Interviewee 6	Purchaser / Internal Halal Auditor	1 Year

Interview Design

The information is rooted in the themes extracted from the challenges identified earlier, enabling a comprehensive exploration of the intricacies and dimensions of the challenges encountered in Halal auditing. The Thematic information is organised in a Table 3 format.

Table 3

Themes Extracted Challenges by External Halal Auditors from Previous Studies

Theme	Issue	Category
Lack of experience and knowledge	Delay in preparation	Human Factor
Manual halal audit checklist filling	Delay in process	Process Implementation
Retrieval of checklists and records	Delay due to system absence	Management Issue
Raw material validity without a system	Delay due to system absence	Management Issue
Missing or lost records	Improper documentation	Process Implementation
Need for technology in the auditing process	Slow processing	Lack of technology

This interview design is derived from extracting relevant information themes earlier in the study. The questions have been crafted to focus on the internal Halal audit procedure. They are formulated based on open-ended interviews, allowing respondents to respond to inquiries or express their views freely. The sessions are recorded using audio recording applications (smartphone), and meticulous notes are taken to ensure no data is missed during the data collection. Sample questions are presented in Table 4.

Table 4

Interview Framework: Identifying Challenges in the Internal Halal Auditing Process

Introduction:	<ul style="list-style-type: none"> - Introduce the interviewer's name and explain the purpose of the interview. - Ensure the participant's comfort and consent.
Opening Questions:	<ol style="list-style-type: none"> 1. Can you briefly describe your role as an internal halal auditor in your company? 2. How familiar are you with the halal-compliant standards and processes? 3. Can you share your experiences in conducting halal audits?
Theme 1: Lack of Experience and Knowledge:	<ol style="list-style-type: none"> 4. In your opinion, how does a lack of experience and knowledge affect the halal auditing process? 5. Have you encountered any challenges or delays due to unfamiliarity with halal-compliant standards and processes? Can you provide an example?
Theme 2: Manual Halal Audit Checklist Filling:	<ol style="list-style-type: none"> 6. Could you describe the process of filling out the halal audit checklist? 7. How does the manual filling of the halal audit checklist impact the efficiency of the auditing process?
Theme 3: System Absence and Delay:	<ol style="list-style-type: none"> 8. Have you faced challenges in retrieving checklists and records for halal audits? 9. How does the absence of a system impact the time taken for audit-related tasks?
Theme 4: Record Management:	<ol style="list-style-type: none"> 10. Can you share your experiences regarding managing records during the halal auditing process? 11. Have you encountered any instances where records have gone missing or were lost during documentation? How does it affect the process?
Theme 5: Delay in Audit Report Generation:	<ol style="list-style-type: none"> 12. How do you usually generate audit reports after conducting a halal audit? 13. What are the factors contributing to the delay in generating audit reports?
Theme 6: Technology Integration:	<ol style="list-style-type: none"> 14. In your view, how essential is technology in the halal auditing process? 15. Have you experienced challenges due to the lack of technology in halal audits?
Closing Questions:	<ol style="list-style-type: none"> 16. Based on your experiences, what improvements can be made to streamline the halal auditing process? 17. Are there any specific technological solutions or changes that you believe could address the challenges you've discussed?
Conclusion:	<ul style="list-style-type: none"> - Thank the participant for their valuable insights. - Mention that their input will contribute to a better understanding of challenges in the halal auditing process. - Offer the opportunity for the participant to provide additional comments or suggestions.

Results and Discussions

In the realm of Halal auditing, achieving a comprehensive understanding of the challenges and dynamics of the process is crucial. Data extracted from participant interviews shed light on various dimensions of the Halal audit process. Table 5 provides a concise overview of the interview analysis, organised based on its thematic content and alignment with the research objectives.

Table 5

Interview Framework: Identifying Challenges in the Halal Auditing Process

Internal Halal Auditors	Response Summary
Interviewee 1 Interviewee 5	<ul style="list-style-type: none"> No digital technology is used for file Halal audit checklist or report management systems that can faster-auditing process—all this while using manual procedures. The digital Halal audit app is needed to make it easier for auditors to update photo evidence and generate quick audit reports.
Interviewee 2 Interviewee 3 Interviewee 4 Interviewee 6	<ul style="list-style-type: none"> Delay in preparing audit checklist tools (lack of experience and knowledge for newly appointed IHA) Delay in generating Halal audit report (NC pictures must properly select and note the area of concern before being compiled in the report). Delay in report generation Improper documentation: the auditee takes time to prepare (Incomplete Information). No proper filling management system is used for file Halal audit checklist or report management systems—all this is used in manual procedure saved in local data storage. Some issues are revealed in tracking report systems / Storing without a systematic way. The digital Halal audit app should be implemented during the audit process because it can make it easier to respond quickly.

The insights gleaned from interviews with internal Halal auditors present a clear picture of the challenges faced within the Halal audit process. The interviews highlight the absence of digital technology in managing Halal audit checklists and report systems, resulting in a prolonged auditing process. Specifically, Interviewees 1 and 5 emphasised the lack of digital tools and the reliance on manual procedures, which can hinder the efficiency and speed of the process.

Interviewees 2, 3, 4, and 6 identified several recurring challenges. Notably, there is a delay in preparing audit checklist tools, attributed to the lack of experience and knowledge among newly appointed Internal Halal Auditors (IHA). The delay in generating Halal audit reports emerged as a common issue, often stemming from the need to meticulously select and annotate non-conformity (NC) pictures before compiling them into the final report. This delay is compounded by the challenge of improper documentation, where auditees require time to prepare complete and accurate information.

Furthermore, a significant hurdle arises from the absence of a structured filing management system. Instead, relying on manual procedures and local data storage hampers efficient report tracking and storage. The lack of a systematic approach poses difficulties in maintaining the audit trail.

The interviewees collectively endorse implementing a digital Halal audit app in light of these challenges. This technological intervention is perceived as a remedy to streamline the auditing process, enabling quicker photo evidence updates, generating rapid audit reports, and enhancing the overall efficiency of the Halal audit process. The consensus among the auditors underscores the urgent need for digitalisation to alleviate the identified challenges and optimise the Halal audit process.

In summary, Table 6 comprehensively compares challenges identified within the Halal audit process across two distinct sources: a previous study and recent interview insights. The consistent recurrence of themes such as lack of experience and knowledge, manual audit checklist processes, system absence and delay, and the demand for technology integration underscores the ongoing nature of these challenges. The insights gained from both sources highlight the critical need for targeted interventions to improve process efficiency, enhance documentation practices, and leverage technology effectively to overcome these challenges and advance the effectiveness of the Halal audit process.

Table 6

Comparative Analysis of Challenges Encountered by Halal Auditors: Previous Studies and Current Interview Insights

No	Theme	Category	Previous Study	Current Interview Insights
1	Theme 1: Lack of Experience and Knowledge	Human Factor	Lack of experience and knowledge leads to delays.	Delay in preparing audit checklist tools (inexperienced IHA).
2	Theme 2: Manual Halal Audit Checklist Filling	Process Implementation	Manual halal audit checklist processes contribute to delays.	Manual processes for halal audit checklists cause delays.
3	Theme 3: System Absence and Delay	Management Issue	Retrieval of checklists and records without a system.	No digital technology is used for file management systems.
4	Theme 4: Record Management	Management Issue	Raw material validity without a system.	No proper filling management system is used for file Halal audit checklist or report management systems—all this while is used in manual procedure saved in local data storage.
5	Theme 5: Delay in Audit Report Generation	Process Implementation	Issues with record management and	Improper documentation:

			improper documentation.	auditee takes time to prepare
6	Theme Technology Integration	6: Lack of technology	of Lack of technology integration hinders efficiency.	No digital technology is used for file management systems.

Conclusions

The Halal auditing process is paramount in ensuring compliance with Halal certification standards, particularly in the Muslim consumers' context. This study embarked on a journey to unveil and address the challenges faced by internal Halal auditors in their pivotal roles across various companies. Drawing upon extensive research, which included interviews with Internal Halal Auditors and a systematic analysis of challenges, this study has illuminated crucial insights.

The research revealed recurring themes encapsulating the challenges inherent in the Halal audit process. These challenges span various dimensions, including management issues, human factors, process implementation, and technological aspects. Noteworthy challenges encompassed the absence of digital technology in managing Halal audit checklists and reports, leading to prolonged auditing processes. Furthermore, delays in preparing audit checklist tools, often attributed to the inexperience of newly appointed Internal Halal Auditors (IHA), and the meticulous nature of audit report generation, added complexity to the process. Improper documentation practices, characterised by incomplete information, also emerged as a significant challenge. Additionally, the absence of a structured filing management system posed difficulties in efficient report tracking and storage.

The implications of these challenges are far-reaching, impacting the efficiency of the Halal audit process and, subsequently, adherence to Halal standards. The study recommends implementing a digital Halal audit app to address these challenges and enhance the effectiveness of Halal auditing practices. This technological intervention is poised to streamline auditing procedures, enabling swift photo evidence updates, and expedited audit report generation.

It is important to note that the challenges identified in this study align with those documented in previous research. This consistency underscores the persistent nature of these challenges within the Halal audit process. Targeted interventions are imperative to overcome these hurdles and advance the effectiveness of Halal auditing. These interventions should improve process efficiency, promote accurate documentation practices, and effectively leverage technology.

While this study sheds light on critical challenges faced by Halal auditors, future research endeavours should delve deeper into the impacts of these challenges on the broader Halal certification ecosystem. Moreover, continuous efforts should be made to adapt and evolve auditing practices to address the dynamic landscape of Halal standards and changing consumer expectations.

In conclusion, this study provides a comprehensive understanding of the challenges within the Halal audit process and offers practical recommendations for improvement. By embracing digitalisation and implementing targeted interventions, stakeholders can collaborate effectively to overcome these challenges and ensure the integrity of Halal certification, benefiting Muslim consumers and the industry as a whole.

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