

**2001  
Draft**

# **Independent Forest Audit Process and Protocol**

**Ontario Ministry of Natural Resources  
March, 2001**

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Process and Protocol  
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## 1.0 Overview of Independent Forest Audit Process and Protocol

### 1.1 Notes on IFAPP for 2001 Audits

The following key changes have been made to the process for the 2001 audits:

- a. Included in the 2001 audit program again is the offering of a mandatory auditor orientation session. While auditors conducting the audits possess a great range of skills and knowledge, there are typically a number of relatively recent developments in the administration of MNR's forestry program of which all auditors may not be aware. A program is therefore being put in place for the spring of 2001 to provide updating on a series of new developments. All team leaders from firms selected to conduct audits should be prepared to attend the session, and any (or all) team members may attend if desired.;
- b. The use of aircraft in carrying out audit fieldwork is strongly recommended in the IFAPP. Some observation of the forest from the air provides a unique overview of the features and condition of the landscape, and can provide the audit team access to sites inaccessible by ground travel (Section 3.7);
- c. The IFAPP requires that vehicles to be used in audit fieldwork must be capable of travel on the relevant forest roads. (Section 3.7);
- d. The requirement for auditors to make diligent efforts to gather information from First Nations persons during the audit process has been emphasized in the IFAPP. (Section 3.1);
- e. The electronic copies of the final audit report provided to MNR should include a report in universal document format (a "pdf" file), in addition to the Word format. (Section 3.15)
- f. Some further minor changes/updates have been made to the IFAPP.

### 1.2 Purpose

The purpose of the independent forest audit is to assess the compliance with the Crown Forest Sustainability Act, the Forest Management Planning process, and planned versus actual forest management activities. The audit shall also assess the effectiveness of forest management activities in achieving audit criteria and management objectives. Finally, the audit will assess a licensee's compliance with the terms and conditions of the Sustainable Forest Licence where applicable.

The audit considers the compliance aspect of forest management planning through a thorough review of the management plan in relation to the specific planning manual requirements in place at the time of plan approval, a review of actual operations and the monitoring and reporting requirements thereon. The audit also considers the specific contractual compliance relative to the Forest Management Agreement (FMA) or Sustainable Forest Licence (SFL). For purposes of this audit, the effectiveness of forest management activities is examined based on planned versus actual results as verified through sample field testing. The audit reviews whether actual results are comparable with planned results, and whether those actual results are accurately tabulated in the reporting process.

The Independent Forest Audit Process & Protocol has been designed to meet the requirements of the Crown Forest Sustainability Act and the Class Environmental Assessment by the Ministry of Natural Resources for Timber Management on Crown Lands in Ontario, Term and Condition #86 for independent audits and Appendix 25.

In addition, the Independent Forest Audit provides an opportunity to improve Crown land management in Ontario through adaptive management. The audits will be conducted by

consultants that are independent of the Ministry of Natural Resources and the companies being audited.

### **1.3 Audit Scope**

The scope of the audit is determined by the MNR. Any subsequent changes to the audit scope require an agreement between the MNR and the lead auditor.

This audit applies to all licensees, prime and overlapping, on the management unit being audited.

The forest management unit will be assessed against forest management criteria that are applicable for the period being audited as well as best practices. The applicable criteria and best practices have been identified in the Audit protocol in Appendix “A”.

## 1.4 Guiding Principles

The audit protocol is based on a set of guiding principles described in Table 1.

**Table 1. The Eight Principles within the Audit Protocol**

**1. Commitment**

Commitment is reflected in vision, mission and policy statements of the company. Vision and mission statements are intended to provide long-term guidance for the organization. Policy statements reflect how the organization's vision and mission will be achieved. These statements must be reflected in the day-to-day operations of the organization.

**2. Public Participation**

The process of sustainable forest planning, implementation and monitoring is conducted in an open consultative fashion, with input from all members of the planning team, Local Citizens Committee, native groups, and other parties with an interest in the operations of the forest unit.

**3. Forest Management Planning**

The forest management planning process involves the input of a number of individuals and groups to describe the current condition of the forest, the values and benefits to be obtained from the forest, the desired condition of the forest in the future, and the best methods to achieve that goal. Certain minimum standards and procedures have been established upon which all management units are evaluated.

**4. Plan Implementation**

Verification of the actual results of operations in the field compared to the planned operations is required to be able to assess achievement of the plan objectives and compliance with laws and regulations. In conjunction with the review of operations, the reporting tables are tested to ensure accurate results are reported.

**5. System Support**

System support concerns resources and activities needed to support plan implementation so as to achieve the desired objectives. Appropriate control, documentation and reporting procedures must be in place and operational. Planned action should occur at planned times, in planned places and to the planned degree.

**6. Monitoring**

The activities and the effects of these activities in achieving management objectives must be regularly measured and assessed. In particular, the indicators of achievement must be assessed and their effectiveness reviewed.

**7. Achievement of the Management Objectives and Forest Sustainability**

Periodic assessments of the management of the forest unit operations and the forest unit must be made in order to determine whether forest sustainability and other management objectives are being achieved. This includes comparing the actual values of the predetermined indicators against the planned values and assessing the reasons for any significant deviations.

**8. Contractual Compliance**

The licensee must comply with the specific requirements of the SFL.

## 1.5 Protocol Organization

The audit protocol, found in Appendix “A” is organized based on the guiding principles defined in Table 1. In each section there is a series of criteria which, if met, will result in the principle being achieved. Compliance with the applicable criteria will determine whether the forest unit complies with the general principle of forest sustainability.

The criteria are derived from the following sources:

- Class Environmental Assessment for Timber Management on Crown Lands in Ontario (Apr./94);
- Crown Forest Sustainability Act (April/95);
- Forest Management Planning Manual (September/96);
- draft Forest Information Manual (June/95);
- Forest Operations and Silviculture Manual (Feb./95);
- Scaling Manual;
- Forest Compliance Strategy (1996);
- Guidelines for Forest Industry Compliance Standards (March, 1998);
- Forest Compliance Handbook (May, 1997);
- the terms of reference for the Forest Management Agreement Reviews provided for under the Crown Timber Act (1979);
- Timber Management Planning Manual for Crown Lands in Ontario (1983);
- compliance policies and procedures of the Crown Forest Sustainability Act;
- other relevant statutes such as the Aggregate Resources Act, the Fisheries Act (Canada), the Forest Fires Prevention Act, the Lakes and Rivers Improvement Act, and the Public Lands Act; and,
- Best Practices are based on international standards for sustainable forest management systems.

The column “Source of Criteria” in the audit protocol identifies the source of the forest management criteria such as the Timber Management Planning Manual, Forest Management Agreements, Forest Management Planning Manual, Sustainable Forest Licences and Best Practices.

The column “Date Req’d” is the effective date on which all forest management units must comply with the criteria referenced. Transitional provisions for the FMP manual are in effect for planning periods starting in April 1, 1995, with the full requirements of the FMP manual commencing for planning periods starting April 1, 1998.

For each criterion presented, procedures have been developed that assess the management unit's compliance. The determination of compliance with some criteria may require professional judgment of the audit team. In other cases compliance with the criteria will be based on specific performance of an event or procedure by the management unit. Sample testing may be required for certain procedures.

The Evidence column notes the documents or measurements that must be obtained in the audit to determine whether compliance with the criteria has been established.

## 1.6 General Audit Principles

### Requirements for Conducting the Audit

The auditor will undertake the audit if, after consultation with the MNR and the auditee, it is the auditor's opinion that:

- a ) there is sufficient or appropriate information to conduct the audit;
- b ) there are adequate resources to support the audit process; and,
- c ) there is adequate co-operation from the auditee.

### **Objectivity, Independence and Competence**

To ensure the objectivity of the audit process and its findings or conclusions, the members of the audit team must be independent of the activities they audit. The members of the audit team must be objective and free from bias and conflict of interest throughout the process.

The audit team must possess an appropriate combination of knowledge, skills and experience to carry out audit responsibilities.

### **Due Professional Care**

In the execution of the audit, the auditor must use the care, diligence, skill and judgment expected of any auditor in similar circumstances.

The relationship between the auditor/auditee and MNR must be one of confidentiality and discretion. The audit team will not disclose information or documents obtained during the audit to any third party without the expressed approval of the MNR and the auditee.

The auditor must follow procedures that provide for adequate quality assurance.

### **Audit Evidence and Findings**

The auditor will collect, analyze, interpret, and document appropriate information to be used as evidence in an examination and evaluation process to determine whether the criteria are met.

Evidence should be of such a quality and quantity that competent auditors working independently of each other would reach similar findings from evaluating the same evidence.

Sufficient objective evidence, as outlined in the audit protocol, must be collected to assess whether the audit criteria have been met. The procedures in the audit protocol are meant to serve as a guide to the auditor and are not necessarily intended to be all-encompassing. The auditor should supplement the procedures in the protocol with risk assessments made during the audit, taking into account the unique attributes of a particular forest.

Sampling carried out for Independent Forest Audits is normally confined to field sampling of conditions and verification of data in Annual Reports, Annual Work Schedules and the Report of Past Forest Operations. In most instances, samples of the population are based on the professional judgment of the auditor and the guidance provided in the audit protocol are sufficient.

In cases where statistical sampling is warranted, auditors should examine the basis of relevant sampling programs and the procedures for ensuring effective quality control of sampling and measurement processes.

Sufficiency is a measure of the quantity of audit evidence obtained. The sufficiency, or quantity, of evidence can represent either:

- the volume of evidence obtained (i.e. the number of individual facts that have been gathered or the number of times that it has been examined); or
- the completeness of the evidence obtained, (i.e. whether the facts and findings are sufficient to permit an adequate comparison with the audit criteria and thereby provide persuasive support for the audit findings).

On occasion, auditors may encounter gaps in the information available that are so significant as to preclude the drawing of conclusions based on that information. In such an event, auditors should communicate with the ministry contact person identified in their contract.

The quality of audit evidence relates to its relevance and reliability. To be relevant, audit evidence must assist the auditor in achieving the audit objective. The reliability of audit evidence depends on its nature and source.

In determining the sufficiency and quality of audit evidence, the auditor is guided by the need to minimize the risk of reporting erroneous findings. That is, the auditor must assess the likelihood that there may be errors in the Audit Report. In determining audit procedures to be carried out, the auditor must consider the nature, extent and availability of audit evidence that is required to reduce risk to an acceptable level. Finally, in reporting findings, the auditor must assess the degree of support provided by the evidence obtained and relate this to the earlier risk assessment. If high risk factors have been identified, the auditor must ensure that the quantity and quality of evidence match the degree of risk.

The results of the evaluation of the evidence against the criteria is referred to as the audit findings. Audit findings are analyzed and aggregated to provide the basis for reporting the outcome of the audit to the forest manager, MNR and other parties as determined by MNR.

### **Reliability of Findings and Conclusions**

The auditing process is designed to provide the forest manager, MNR, and auditor with the desired level of confidence in the reliability of the audit findings and any audit conclusions regarding the correspondence between evidence and criteria.

The auditor should consider, throughout the audit, the risk of reaching an incorrect finding and the risk of reaching an incorrect conclusion, and should take these risks in account in planning and executing the audit.

The auditor should obtain the evidence outlined in the audit protocol which should ensure that significant individual findings or aggregates of small findings, which could affect the audit conclusions, are taken into account. The auditor should identify findings of greatest significance.

The evidence collected will be a sample of the information available. This creates an element of uncertainty which is inherent to all forest management audits. All users of the results of these audits should recognize this uncertainty.

If situations are encountered where the auditee offers inadequate cooperation to the audit team, the auditor should communicate with the ministry contact person identified in the contract

## **2.0 Annual Independent Forest Audit Program**

### **2.1 Summary of Management Units Scheduled for Audit**

Management Units to be audited each year will be identified by the Ministry when audit teams are being sought to conduct audit assignments.

### **2.2 Audit Team Qualifications**

#### **Lead Auditor**

- must have a minimum of 7 years recent and relevant experience in forest management and forest operations, in similar forest types, preferably in Ontario;
- must be trained in auditing procedures and have current forest auditing experience; and,
- ideally is certified as an environmental auditor.

#### **Audit Team Qualifications and Composition**

- minimum of two people with experience in forest management planning and forest operations; a minimum of one wildlife biologist and/or ecologist;
- a minimum of one person with experience in assessing: socioeconomic profiles and the social and economic impacts which may result from forest management planning decisions; public consultation processes in the context of forest management; and First Nations involvement in forest management planning;
- for each individual, minimum of 7 years recent and relevant experience in similar forest types, preferably in Ontario;
- ideally, some audit team members will be certified as environmental auditors;
- at least one member of the Audit team shall be a Registered Professional Forester; and,
- team size is a minimum of three (3).

In considering the qualifications of proposed audit team leaders/members, where candidates are otherwise deemed equally qualified, those with more significant environmental auditing training or experience will be given more weight.

### **2.3 Conflict of Interest**

- consultants must be independent of the Government of Ontario, the Unit licensees and their parent firms; and,
- as part of the selection process, input will be obtained from the ministry and from forest companies being audited regarding potential conflicts of interest.

### 3.0 Independent Forest Audit Process (Conducting The Audit)

#### 3.1 Preparing for an Audit

At the beginning of the audit process, the lead auditor will be provided with specified documentation (see Appendix B) as soon as a contract is awarded. Additional key information identified in Appendix B as 'pre-audit' must be gathered or reviewed by the auditor prior to preparation of the Audit Plan. A detailed listing of the information to be gathered and/or reviewed both prior to and during the audit is presented in Appendix B and Appendix C (see Section 5.0 for further details regarding Appendix C). Immediately after contract awards, auditors should make arrangements with auditees/MNR for gathering or review of all pre-audit information. Auditees must provide the information as specified in the Appendices. The audit team must thoroughly review the pre-audit information prior to commencing the field work.

Immediately after contract award, audit teams should endeavor to contact First Nations parties situated within the forest, or who participate in activities in the forest. Diligent efforts should be made by auditors during the audit to gather representative input from First Nations parties. Auditors will keep documentation of efforts made to gather input from First Nations parties, and will briefly address this information-gathering activity in the report section entitled "Summary of Input to Audit Process" (see Appendix D).

The cost of information gathering is expected to be borne by audit teams, except for the Trend Analysis tables, which are to be prepared by the forest manager.

Auditors are encouraged to use electronic communications in distributing documents and messages to auditees and MNR. In particular, Audit Plans and draft audit reports have been successfully transmitted by e-mail in many cases. Similarly, auditee and MNR personnel can often effectively convey comments to audit teams via e-mail.

#### 3.2 Audit Plan

The audit plan must be developed in consultation with MNR and the auditee to be flexible in order to permit changes in emphasis based on information gathered during the audit, and to permit effective use of resources.

The plan must include, as applicable:

- a) the dates and places where the audit is to be conducted; identification of audit team members;
- b) each audit team member will be assigned specific areas to audit and be instructed on the audit procedure to follow. Such assignments are made by the lead auditor in consultation with the audit team members concerned. During the audit, the lead auditor may make changes to the work assignment to ensure the optimal achievement of the audit objectives;
- c) identification of the functions and/or individuals within the auditee's organization having significant direct responsibilities regarding the subject matter of the audit;
- d) identification of high priority aspects of the auditee's systems or activities that will be reviewed;
- e) the expected time and duration for major audit activities;
- f) the schedule of meetings to be held with the key members of the auditee, MNR, and stakeholders (although it must be communicated that meeting times may need to be changed based on such things as revising the emphasis of procedures as a result of preliminary audit work, revising the planned days for field examination due to poor weather conditions, etc.);
- g) confidentiality requirements;
- h) report format and structure, expected date of issue and distribution of the audit draft and final report;
- i) planned sampling intensities; and,
- j) record retention requirements.

A copy of the audit plan must be submitted to the auditee and MNR prior to the pre-audit meeting.

### **3.3 Pre-Audit Meeting**

The purpose of this meeting is to provide an overview of the Independent Forest Audit process and protocol; to review the audit plan; to discuss issues brought forward by MNR and/or the auditee to the LCC and to review the resulting recommendations and actions; to discuss issues identified by the LCC and the public during the period being audited and to review the resulting recommendations and actions.

The audit firm must conduct a pre-audit meeting involving the auditee, MNR, and the Local Citizens Committee. At this meeting the following MNR and forest industry representatives must be present: MNR District Manager, MNR Area Forester, MNR Area Biologist, senior industry representative (Chief Forester, VP Woodlands), and industry management foresters. Any significant overlapping licensees should also be represented.

Prior to the meeting, the audit firm shall, in conjunction with MNR, the auditee and the LCC, issue a public notice advising the public that an Independent Forest Audit will be conducted on the specific forest and inviting public comments regarding matters pertaining to the period being audited to be forwarded to the LCC or audit firm. The pre-audit meeting will then provide opportunity for public comment and input into the audit process.

The audit firm, following the pre-audit meeting, could arrange to meet with the auditee and MNR to select sites for the field audit thus providing the auditee and MNR the opportunity to assemble the necessary background information well in advance of the field visit. This involves a sampling process which must test a representative range of activities and forest conditions. This process will enable the audit firm to maximize its time in the field during that visit.

### **3.4 Working Documents**

The working documents required to facilitate the auditor's investigations should include:

- a) forms for documenting supporting evidence and audit findings;
- b) the draft MNR Independent Forest Audit Process and Protocol; and,
- c) records of meetings.

Working documents involving confidential or proprietary information must be suitably safeguarded by the audit team members.

### **3.5 Information Collection**

Based on the audit plan, evidence should be collected through interviews, an examination of documents and observation of activities and conditions. Indications of non-conformity to the audit criteria should be recorded.

Information gathered through interviews should be verified by acquiring supporting information from independent sources where possible, such as observations, records and results of existing measurements.

### **3.6 Opening Meeting at Beginning of Field Audit**

There will be an opening meeting for the field component of the audit. The purpose of the opening meeting is to:

- a) introduce the members of the audit team to the auditee's key personnel;
- b) review the scope, objectives, audit plan and confirm the audit timetable;
- c) provide a short summary of the methods and procedures to be used to conduct the audit;
- d) ensure that the communication links between the audit team and the auditee are established;
- e) confirm that the resources and facilities needed by the audit team are available;
- f) confirm the times and dates for the interim end-of-day meetings and the closing meeting;
- g) promote active participation by the auditee; and,
- h) review site safety and emergency procedures for the audit team.

### **3.7 Field Examination (Minimum Of Five Days)**

The auditing process requires an examination in the field of operations that have been planned and carried out over the period that is the focus of the audit. The audit team will also field examine older operations where appropriate. This examination forms a large portion of the time required for the audit. Observations of conditions noted during the field exam should be documented and form the support for the conclusions of the audit. The procedures for a field exam should include:

Full examination of all documents (tables, maps, etc.) quantifying the nature, extent and location of activities and related monitoring results in relation to stated objectives and standards.

Conduct the field visit of the sites identified at the time of the pre-audit meeting. It may be necessary to sample additional sites as a result of operational problems or as a result of findings at the sites identified at the time of the pre-audit meeting.

Field examination consists of reviewing operations and conditions on the ground. Auditors should discuss with the management unit representative any notable items witnessed at each site. Each member of the audit team must have a map provided by the forest manager showing the location and nature of all forest management activities. The auditors must observe the forest when traveling between sampling locations noting whether or not the observed conditions are reflected in maps or other documents. Any inconsistencies or observations of negative impacts should be noted and investigated.

Transportation equipment and methods used in performing audit fieldwork must be appropriate for the conditions. The use of aircraft in carrying out audit fieldwork is strongly recommended. Some observation of the forest from the air provides a unique overview of the features and condition of the landscape, and can provide the audit team access to sites inaccessible by ground travel. In exceptional cases where the use of aircraft is not planned, the auditors will need to explain why. Auditors are expected to provide necessary vehicles to transport the audit team during the fieldwork. Vehicles used in audit fieldwork must be capable of travel on the relevant forest roads.

The audit team will ensure that the auditee and MNR representatives are given the opportunity to participate on the field examination.

### **3.8 Sample Testing**

The Independent Forest Audit requires examining, on a sample basis, the integrity of the data used to draw conclusions on forest sustainability and the success of forest operations in meeting management objectives. Sample tests of the sustainability data and of the operations involves field examination. The number of sites and activities over the five

year period (and earlier) of the plan will necessitate the use of judgment by the auditor in determining the number and extent of sites visited. As indicated above, site visits serve a dual purpose in verifying the data integrity of information presented in the Annual Reports and the RPFO etc.; and also to verify the planned versus actual results.

Test samples should reflect the forest composition and operations over seasons. For example, if the forest contains pure hardwood stands, pure softwood stands and a mixture of hardwood and softwood in equal proportions then the sample would tend to include all of the stands in proportion to their composition in the forest. As well, since harvesting operations are conducted in the summer and winter a sample would include a review of conditions resulting from both harvesting times. Based on the pre-audit material received by the audit team and the professional experience of the audit team, and the nature of the forest in question, the audit team may also wish to more heavily focus on certain site conditions. The auditor should obtain sufficient and appropriate audit evidence in the sample tests to support conclusions made in the audit.

To test information contained in various Annual Reports and Reports of Past Forest Operations it may be necessary that areas be selected where no operations have been conducted during the period of the audit. For example, a test of Free-to-Grow tables may require examinations be conducted in areas where no operations have taken place recently, but which have recently been assessed as Free-to-Grow.

Sampling intensities of 10% to 20% have generally been considered adequate and appropriate in past audits. Audit firms should state the proposed sampling intensity in the audit plan for each audit, and the audit report should set out the actual sampling intensity used. Sampling should be planned, designed and reported from the perspective that samples of various operations (e.g. renewal, harvest, Areas of Concern, etc.) will need to be done in appropriate intensities.

### **3.9 End-Of-Day Meetings During Field Audit**

During the evidence collection phase and prior to preparing the audit report, the auditors should hold periodic update meetings with the auditee. The meetings should be held at the end of each day or every other day. The main purpose of these meetings is to keep the auditee informed throughout the process. The meetings will also serve as a forum to discuss audit findings to date in order to gain further information or to gain acceptance of any non-conformance issues and as a forum to plan for the remainder of the audit.

### **3.10 Audit Findings**

The focal point of the audit is the process through which the audit team investigates, analyzes, assesses and reassembles the facts, and finally reaches a decision on the findings to be reported. Due to the nature of Independent Forest Audits (i.e. on site at a point in time but auditing back five or more years, auditing predictions of the future forest, etc.), evidence supporting audit findings may not provide conclusive proof. Professional judgment plays a significant role in the determination of findings.

All audit findings should be recorded, including all non-conformities. The audit team should then ensure that these are documented in a clear, concise manner and supported by substantive evidence.

Findings should be reviewed with the auditee with a view to obtaining acknowledgment of all findings of non-conformity. The findings of non-conformity should be documented to achieve the following: describe the situation relative to the criteria being audited; describe why the non-conformance presents a problem; and set out a recommendation which describes a high level, directional approach to addressing the non-conformance. Recommendations should not be included on issues outside of the scope of the audit.

Suggestions may be included in the audit report to provide advice for improving particular aspects of forest management, based on the collective experience of the Audit Team. Suggestions are value-added advice which reinforces adaptive resource management and contributes to continuous improvement.

Best practices may also be reported. Any practices so identified should be 'exceptional', not situations in which the forest manager is simply meeting a good forest management standard. Highly effective novel approaches to various aspects of forest management may represent best practices. Similarly, applications of established management approaches which achieve remarkable success may represent best practices. (Note: the definition of 'best practice' to be applied in reporting on audit findings should not be confused with the term "Best Practice" used as a heading in Appendix A of the IFAPP; in the latter context, the term is used to refer to audit criteria which are not taken from the TPM, FMPM or the license.)

### **3.11 Closing Meeting at End of Field Audit**

After completion of the evidence collection phase and prior to preparing the draft Audit Report, the audit team should hold a meeting with the auditee's management and those responsible for the functions audited. The main purpose of this meeting is to present audit findings to the auditee in such a manner as to ensure that the factual basis of the findings are clearly understood by the auditee. On audits of SFL's, MNR is also included in the closing meeting.

Disagreements should be resolved, if possible before the lead auditor issues the draft Audit Report. Final decisions on the descriptions and significance of findings ultimately rest with the lead auditor, though the auditee and/or MNR may still disagree with these findings.

### **3.12 Draft Audit Report**

The audit firm will prepare a draft audit report using the report format specified in Appendix "D" within two months of the date of the pre-audit meeting. The report should identify both positive and negative findings. The draft audit report will be submitted to the auditee, MNR District Manager and MNR, Forest Management Branch.

### **3.13 Meeting to Review Draft Audit Report**

The audit firm will conduct a meeting to review the draft audit report. The purpose of the meeting is to present the audit findings and recommendations and receive comments on factual matters from the auditee and MNR. The auditee and MNR will have one week to

submit written comments to the audit firm following the meeting to review the draft audit report. All parties will be copied on these written comments.

At this meeting the following MNR and forest industry representatives must be present: MNR District Manager, MNR Area Forester, MNR Area Biologist, senior industry representative (Chief Forester, VP Woodlands), and industry management foresters. Any significant overlapping licensees should also be represented.

Disagreements should be resolved, if possible before the lead auditor issues the draft final Audit Report. Final decisions on the descriptions and significance of findings ultimately rest with the lead auditor, though the auditee and/or MNR may still disagree with these findings.

### **3.14 Draft Final Audit Report**

The audit firm will submit a draft final audit report to the auditee, and provide ten (10) copies to MNR and the Forestry Futures Committee for review and any final comments, prior to production of the final audit report.

Forestry Futures Committee observations are provided to an audit team for the team's consideration in developing the final report. Items noted are observations only, and should not be construed as recommendations or directions. As these observations of the Committee are made to the audit team specifically, they should be treated as confidential and are not for further distribution.

### **3.15 Final Audit Report**

By transmittal letter, the final audit report will be submitted to the auditee, MNR District Manager, MNR Regional Director, MNR Director Forest Management Branch, Local Citizens Committee and the Forestry Futures Committee within four months of the pre-audit meeting.

The audit firm will publish 50 copies of the final audit report and submit them to the MNR Forest Management Branch.

An electronic version of the final audit report will be submitted to MNR using MicroSoft Word Version 6 or higher. In addition, a copy of the final report in universal file format (a "pdf" file) will be provided.

The final audit reports will become public documents that will be distributed by MNR.

### **3.16 Action Plan Development**

Action Plans to address the recommendations made in the Final Audit Report will be prepared for each management unit by the forest manager (licensee or MNR district office, as the case may be) with input from local MNR staff and Forest Management Branch staff where required. Appendix "E" outlines the requirements and time frames for the completion of the action plans.

### **3.17 LCC Meeting to Review Recommendations and Action Plans**

The auditee and MNR will be required to present the recommendations from the final audit report and the proposed action plan to address the recommendations to the LCC within three months of receiving the final report.

## **4.0 Roles and Responsibilities**

### **4.1 Lead Auditor**

The lead auditor leads the audit and is responsible for ensuring the efficient and effective conduct and completion of the audit in accordance with the MNR Independent Forest Audit Process and Protocol.

The lead auditor's responsibilities and activities should cover:

- a) forming the audit team, giving consideration to potential conflicts of interest and agreement on its composition with the MNR;
- b) directing the activities of the audit team;
- c) obtaining relevant background information necessary to meet the objectives of the audit, such as details of the auditee's activities, copies of relevant documents such as the forest management plan, details of previous audits;
- d) schedule pre-audit meeting;
- e) issue public notice seeking comments and advising of LCC meeting;
- f) coordinating the preparation of working documents and detailed procedures and briefing the audit team;
- g) seeking to resolve any problems that arise during the audit;
- h) recognizing when audit objectives appear to become unattainable and reporting the reasons to the MNR and the auditee;
- i) representing the audit team in discussions with the auditee prior to, during and after the audit;
- j) notifying the auditee of observations of non-conformities without delay;
- k) reporting on the audit clearly and conclusively within the time agreed with the MNR and the auditee;
- l) making high level, directional recommendations to the auditee for improvements in its operations in areas of non-conformance with audit criteria;
- m) issuing the draft audit report and scheduling a meeting to review report; and,
- n) signing off on behalf of the audit team on the final Audit Report, including the transmittal letter.

### **4.2 Audit Team Members**

The audit team members' responsibilities and activities should cover:

- a) following the directions of and supporting the lead auditor;
- b) planning and carrying out the assigned task objectively, effectively and efficiently within the scope of the audit;
- c) collecting and analyzing relevant and sufficient evidence to allow findings to be made and conclusions to be drawn regarding the audited criteria;
- d) preparing working documents regarding the audited criteria;
- e) documenting individual audit findings;
- f) safeguarding documents pertaining to the audit and returning such documents as required; and
- g) assisting in writing of the draft and final Audit Reports.

### **4.3 MNR**

The MNR's responsibilities and activities should cover:

- a) designing the Independent Forest Audit Process & Protocol;

- b) determining the need for the audit/selecting units to be audited;
- c) contacting units to be audited;
- d) issuing the Request for Proposal;
- e) ensuring the selection of the audit firms;
- f) providing technical advice to the Forestry Futures Committee;
- g) obtaining input from units to be audited regarding potential conflict of interest;
- h) contract management with the audit firms;
- i) providing relevant information and documentation;
- j) attending during the field examination to offer guidance to the audit team, discuss issues, and ensure the consistent application of the audit process;
- k) receiving and reviewing the draft audit report, the draft final audit report, and the final audit report;
- l) responding to recommendations for which the MNR is responsible;
- m) co-ordinating action plan development and follow-up; and,
- n) periodically revising the Independent Forest Audit Process & Protocol.

#### **4.4 Forestry Futures Committee**

The responsibilities and activities of the Forestry Futures Committee should cover:

- a) reviewing proposals submitted to MNR;
- b) selecting the audit firms to conduct the Independent Forest Audits;
- c) funding the activities of the audits;
- d) receiving and reviewing the draft final audit report and the final audit report;
- e) receiving the evaluation of vendor performance; and,
- f) making recommendations to the Minister of Natural Resources.

#### **4.5 Auditee**

The responsibilities and activities of the auditee should cover:

- a) informing employees about the objectives and scope of the audit as necessary;
- b) providing the facilities needed for the audit team in order to ensure an effective and efficient audit process;
- c) appointing responsible and competent staff to accompany members of the audit team, to act as guides to the management unit and to ensure that auditors are aware of health, safety and other appropriate requirements;
- d) providing access to the applicable forest, personnel and relevant evidential material as requested by the audit; and,
- e) receiving the draft and final Audit Reports.

#### **4.6 Overlapping Licensees & Contractors**

The responsibilities and activities of the significant Overlapping Licensees and Contractors should cover:

- a) informing employees about the objectives and scope of the audit as necessary;
- b) providing the facilities needed for the audit team in order to ensure an effective and efficient audit process;
- c) appointing responsible and competent staff that may accompany members of the audit team, to act as guides to their activities and to ensure that auditors are aware of health, safety and other appropriate requirements; and,
- d) providing access to the applicable forest, personnel and relevant evidential material as requested by the audit.

#### **4.7 Local Citizens Committee**

The responsibilities and activities of the LCC should cover:

- a) to review the audit plan;
- b) to discuss issues brought forward by MNR and/or the auditee to the LCC and to review the resulting recommendations and actions;
- c) to discuss issues identified by the LCC and the public during the period being audited and to review the resulting recommendations and actions;
  - d) to, at the option of the LCC, have one representative participate in the field examination portion of the audit;
  - e) receive the final audit report; and,
  - f) participate in the meeting where the company and MNR present the final audit report findings and recommendations, and the action plan to address the recommendations.

Where more than one LCC member wishes to participate in audit fieldwork, additional members should be treated as observers. Where logistics are strained (e.g. helicopter and ground travel) highest priority will be given to the audit team members, auditee personnel, and others as necessary. Rules of conduct may be specified by MNR or the auditor.

#### **4.8 Observers**

Parties not mentioned in the above Sections (4.1 to 4.7) describing participants in the audit process are considered external to the process, and are therefore not intended to participate in the audit process. Similarly, parties which have roles described in Sections 4.1 to 4.7 may be considered observers to the extent that their involvement extends outside of those described roles. An example would be that where more than one member of the LCC wishes to attend the field examination portion of an audit, the second and subsequent members would be considered observers.

Observers are allowed to participate in the audit process on an exceptional basis, with the mutual agreement of the auditor, the SFL holder and the relevant MNR District. When faced with a request for observer involvement, the auditor must communicate with all parties and determine whether mutual agreement to allow the observer exists. If mutual agreement does exist, the auditor may allow the observer to participate. If mutual agreement does not exist, the observer should not participate. Auditors will define the extent of any observer involvement. Access to confidential information, and sensitive discussions, for example, may be denied. Observers should be prepared to arrange and pay for their own transportation.

To the extent that the auditor requires/requests a party's participation in the audit, the party is considered to be a participant rather than an observer. MNR District, Region or corporate staff are not considered observers, nor are unit or corporate personnel of SFL holders.

#### **5.0 Description of Comparison and Trend Analysis of Planned vs. Actual Forest Operation Over Time Tables**

Refer to Appendix C for a description of the Comparison and Trend Analysis of Planned vs. Actual Forest Operations Over Time Tables. The forest manager is expected to prepare the tables and supply the appropriate information to the audit team. The auditor reviews and analyzes the tables and information, and develops commentary and summaries of key information to be presented in the audit report.

## 6.0 Records Retention

All documents pertaining to the audit should be retained in accordance with any agreements between the MNR, the lead auditor and the auditee. Auditors may not disclose any documents without the express permission of the MNR and the auditee.

The auditor must retain all working papers until the completion of the next Independent Forest Audit on the unit.

## 7.0 References

For additional guidance reference is made to the Canadian Institute of Chartered Accountants Handbook (Volume II - Auditing); ISO 14010 - Guidelines for Environmental Auditing - General Principles of Environmental Auditing; ISO 14011 - Guidelines for Environmental Auditing - Audit Procedures; ISO 14012 - Guidelines for Environmental Auditing - Qualification Criteria for Environmental Auditors.

## 8.0 Definitions

For purposes of this document, the definitions given in the Forest Management Planning Manual apply together with the following:

**Audit** – systematic and documented verification process to objectively obtain and evaluate evidence to determine whether the audit criteria have been met at a management unit, and to communicate the results of this process to the MNR, to the auditee and any other parties identified by MNR.

**Audit Conclusion** – judgment or opinion expressed by an auditor about the subject matter of the audit, based on reasoning the auditor has applied to the audit findings.

**Audit Criteria** – those criteria outlined in the MNR draft Independent Forest Audit protocol against which the auditor compares collected evidence.

**Audit Findings** – result of the evaluation of the collected audit evidence compared against the agreed audit criteria.

**Audit Team** – group of auditors designated to perform an audit. One of the auditors on the audit team performs the function of lead auditor.

**Auditee** – the manager(s) of the management unit to be audited. This includes either the MNR or both the MNR and a Sustainable Forest Licence holder.

**Auditor** – the individual performing the audit, or part thereof, who meets the criteria specified in Section 2.

**Evidence** – verifiable information, records or statements of fact.

**Observer** – parties not mentioned in the above Sections (4.1 to 4.7) describing participants in the audit process are considered to be observers. Similarly, parties which have roles described in Sections 4.1 to 4.7 may be considered observers to the extent that their involvement extends outside of those described roles

**Registered Professional Forester** - means a person registered under The Ontario Professional Foresters Association Act, 1957.

**Lead Auditor** – auditor leading a specific MNR Independent Forest Audit.

**Technical Expert** – individual who provides specific knowledge or expertise to the audit team, but who does not participate as an auditor. The technical experts are bound by all the requirements of the audit team members.

**APPENDIX A**  
**AUDIT PROTOCOL**

**Ontario Ministry of Natural Resources  
Independent Forest Audit Protocol**

CRITERIA	SOURCE OF CRITERIA				PROCEDURE	EVIDENCE	
	TMPM	FMA	FMPM SFL	Date Req'd.			Best Practice
<b>1.0 COMMITMENT</b>							
1. Policy statements must be developed which include the organization's vision, mission, guiding principles and codes of management practice which must be approved by the Board of Directors, the MNR District Manager or other senior governing body within the organization.					√	<p>1. Ensure the organization has prepared a policy statement that addresses the organization's commitment to sustainable forest management and that it has been approved by the Board.</p> <p>2. Determine whether the management unit has implemented the policy statements and whether the mission and vision are reflected in the daily operations of the unit and its employees.</p>	<p>Policy or Mission Statement</p> <p>Interviews with employees</p> <p>Review of operations</p>
<p>2. The policy statement must address the organization's commitment to:</p> <ul style="list-style-type: none"> <li>• achieve and maintain sustainable forest management;</li> <li>• act responsibly;</li> <li>• maintain long-term forest productivity having due regard for the environment;</li> <li>• integrate recognized values and concerns of all interested parties;</li> <li>• set short-and long-term goals with measurable objectives;</li> <li>• provide for public participation in the setting of forest management objectives and the planning process - including equitable participation opportunities for Aboriginal peoples;</li> <li>• provide conditions and safeguards for the health and safety of employees and the public;</li> <li>• encourage forest research;</li> <li>• meet or exceed legislative and regulatory requirements;</li> <li>• monitor improvements in science, technologies and sustainable forest management practices, and incorporate improvements where applicable; and,</li> <li>• ensure that adequate resources are available to carry out the forest management objectives, policies and procedures.</li> </ul>					√	<p>Review the policy statement and ensure it makes reference to the items indicated.</p>	<p>Policy or Mission Statement</p>

**Ontario Ministry of Natural Resources  
Independent Forest Audit Protocol**

CRITERIA	SOURCE OF CRITERIA				PROCEDURE	EVIDENCE	
	TMPM	FMA	FMPM SFL	Date Req'd.			Best Practice
<b>1.0 COMMITMENT</b>							
3. There must be a commitment in the organization to make readily available to all internal and external parties the organization's Sustainable Forest Management (SFM) policy and any associated policy statements.					√	<p>1. Review policies for existence (date) and extent of distribution to employees and external interested parties (i.e. posted in appropriate locations, meetings, information sessions, etc.)</p> <p>2. Interview employees and external interested parties and assess the availability of the SFM policy, and the extent of their access to it.</p>	<p>Policy documentation of forest manager</p> <p>Interviews</p>
4. Where there is a joint responsibility for management of a defined forest area, each party must be involved in the development of the policy and committed to the implementation and maintenance of the SFM policy.					√	<p>1. Interview other parties and assess their knowledge of and involvement in the implementation and maintenance of the SFM policy (e.g. through their participation in objective setting).</p> <p>2. Ensure the auditee has clear title and rights to use the land and forests by reviewing Crown agreements, licences and leases.</p>	<p>FMA or SFL licence</p> <p>Long-term leases</p>
5. Managers of the management unit must demonstrate a commitment to adhere to the specific rules, regulations and statutes governing the forestry industry in Ontario.			Apr. 1998			<p>1. Review the compliance history of the unit.</p> <p>2. Discuss with management the methods used to ensure compliance with all applicable regulations.</p> <p>3. Review compliance plans.</p>	<p>List of charges laid or pending with the Ministry of the Environment, Ministry of Labour, Department of Fisheries and Oceans, or the MNR, if any exist.</p> <p>Documentation of any relevant EBR investigations.</p>

**Ontario Ministry of Natural Resources  
Independent Forest Audit Protocol**

CRITERIA	SOURCE OF CRITERIA				PROCEDURE	EVIDENCE	
	TMPM	FMA	FMPM SFL	Date Req'd.			Best Practice
<b>2.0 PUBLIC PARTICIPATION</b>							
<b>2.1 Local Citizens Committee</b>							
1. A local citizens committee (“LCC”) incorporating a broad range of public interests must be established as a forum to solicit the public’s comments and concerns and integrate the comments into the forest management plan.			Part A Section 3.2	Summer, 1995		<p>1. Ensure the LCC was established by the MNR District.</p> <p>2. Review the terms of reference to ensure the LCC has incorporate the elements identified in it’s purpose.</p> <p>3. Review the composition of the LCC to ensure balance of interests and groups is represented.</p>	<p>Appointment by District Manager</p> <p>LCC Terms of Reference</p> <p>LCC Membership List</p>
2. The activities of the local citizens committee must be conducted in an open and inclusive manner and not appear to favour any one interest group.			Part A Section 3.2	Summer, 1995		<p>1. Review the reports of the LCC and the availability of the reports to the general public at appropriate locations and times.</p> <p>2. Interview a representative sample of LCC members to determine whether in their view the LCC has achieved its mandate and areas where it may be improved.</p> <p>3. Determine the dates and frequency of join meetings of the planning committee and the LCC and ensure the public information centres included representation from both committees. (Also refer to Section 2.2.4)</p>	<p>LCC committee minutes</p> <p>Interviews with a least 2 LCC members</p> <p>LCC Reports, as required by the FMPM</p>

**Ontario Ministry of Natural Resources  
Independent Forest Audit Protocol**

CRITERIA	SOURCE OF CRITERIA				PROCEDURE	EVIDENCE	
	TMPM	FMA	FMPM SFL	Date Req'd.			Best Practice
<b>2.0 PUBLIC PARTICIPATION</b>							
3. The LCC must communicate the public's interests and help ensure the public's comments and concerns have been considered in the forest management plan ("FMP").			Part A Section 3.2	Summer, 1995		1. Review the performance of the LCC and assess from discussions with other interested parties, the plan author and the MNR District Manager whether the LCC has fulfilled its mandate in the planning, implementation and assessment of the FMP through incorporation of the public's interests and concerns. (Also refer to 2.1.4 and 3.5.1.3)  2. In order to assess the performance of the committee, review information such as minutes of the meetings, the turnover of LCC members, the number of meetings held, the frequency of obtaining a quorum, who expressed dissenting opinions and whether these opinions were addressed.  3. Review the LCC statements at the beginning of the Forest Management Plan for conformity to any interim summaries issued by the committee.	LCC membership list  Interviews with interested parties  LCC Meeting Minutes  Supplementary documentation
4. The LCC must be involved in the development of the Annual Work Schedule ("AWS"), any plan amendments and monitoring of the FMP implementation.			Part A Section 3.2 Part B Section 3.3 Part A Section 5.2	Summer, 1995		Determine whether the LCC has had input and reviewed the AWS, plan amendments, and the Annual Reports and Report of Past Forest Operations.  (Also refer to 2.1.3.1 and 3.5.1.3)	

**Ontario Ministry of Natural Resources  
Independent Forest Audit Protocol**

CRITERIA	SOURCE OF CRITERIA				PROCEDURE	EVIDENCE
	TMPM	FMA	FMPM SFL	Date Req'd.		
<b>2.0 PUBLIC PARTICIPATION</b>						
<b>2.2 Planning Team Activities</b>						
1. For every management unit a planning team will be established by the MNR district manager to aid in plan production and provide direct input on other forest uses.	2.1				<ol style="list-style-type: none"> <li>Determine whether a planning team has been established for the management unit and assess whether the team has provided adequate input into the plan.</li> <li>Review the background information provided to the planning team and discuss with plan author and other members whether this was sufficient to fulfill their role in planning.</li> </ol>	<p>Interviews with plan author and other team members</p> <p>Supplementary documentation</p>
2. The management unit will establish a multi-disciplinary planning team of individuals with expertise in but not limited to, forest management, fish and wildlife biology, forest ecology, lands administration, park management, fire management and compliance, to prepare the FMP. The chair of the planning team must be a Professional Forester registered under the Ontario Professional Foresters Act.	2.1		Part A Section 1.2		<ol style="list-style-type: none"> <li>Review the composition of the planning team to determine whether there is sufficient representation of professionals (professional forester, biologist, etc) to address all the planning requirements of the FMP manual and an ecosystem based approach to forest management.</li> <li>Confirm that plan author was a Registered Professional Forester.</li> <li>Confirm that chairperson of planning team was plan author.</li> <li>Confirm with registering body the status of the Plan Author/Chair regarding registration as a Registered Professional Forester (RPF).</li> </ol>	<p>Appoint by District Manager</p> <p>Qualifications and associations of members</p> <p>RPF seal on plan</p> <p>RPF seal number, OPFA membership card</p>
3. A detailed timeline must be established by the planning team setting out the various stages of the planning process and the opportunities for public involvement.  (Also refer to 2.3)	3.0	√	Part A Section 3.3		<ol style="list-style-type: none"> <li>Ensure timelines were set. Assess the adequacy of the timelines by interviewing stakeholders.</li> <li>Ensure the general format of the planning and public participation process was followed by the planning team, including adherence to the timelines. Where an exception is noted ensure a reasonable explanation is documented.</li> </ol>	<p>Interviews</p> <p>Planning team terms of reference</p> <p>Schedule of planning activities</p>

**Ontario Ministry of Natural Resources  
Independent Forest Audit Protocol**

CRITERIA	SOURCE OF CRITERIA				PROCEDURE	EVIDENCE
	TMPM FMA	FMPM SFL	Date Req'd.	Best Practice		
<b>2.0 PUBLIC PARTICIPATION</b>						
4. The planning team members must make themselves available to answer questions from the public and must directly contact, specifically identified groups. Responses to all comments received from the public must be in writing and done on a timely basis.	3.0	Part A Section 3.3.1  Part A Sections 3.3.3 and 3.3.4			<ol style="list-style-type: none"> <li>1. Review the methods used to communicate with the public and assess if these methods were reasonable to achieve a broad dissemination of information to the public.</li> <li>2. Determine if any requests for meetings from the public were addressed by the planning team. If not, whether the reasons why a meeting with members of the planning team could not take place were noted.</li> <li>3. Ensure that at a minimum the individuals and groups contacted included those itemized in Section 3.3.1.</li> <li>4. Review the correspondence file maintained and ensure the plan author has responded to each public inquiry. In discussions with interested parties, determine whether they had submitted comments and if they had been responded to by the plan author.</li> <li>5. Determine whether members of the planning team and the LCC attended the public information centres. (Also refer to 2.1.3)</li> </ol>	<p>Public Notices</p> <p>Press releases</p> <p>Correspondence file</p> <p>Contact list</p> <p>Respondents list</p> <p>Minutes</p>





**Ontario Ministry of Natural Resources  
Independent Forest Audit Protocol**

CRITERIA	SOURCE OF CRITERIA				PROCEDURE	EVIDENCE
	TMPM	FMA	FMPM SFL	Date Req'd.		
<b>2.0 PUBLIC PARTICIPATION</b>						
			Part A Section 2.6	Apr. 1, 1998		
			Part A Section 3.3			
					<i>For plans implemented under the FMPM:</i>	
					<ol style="list-style-type: none"> <li>Review the following public notices and ensure the details comply with the requirements of 3.3.2.1 and that they were issued in adequate time to allow the public to become involved: <ul style="list-style-type: none"> <li>• Invitation to Participate</li> <li>• Notice of the First Information Centre</li> <li>• Notice of the Second Information Centre</li> <li>• Notice of Draft Plan Review</li> <li>• Notice of Plan Inspection</li> </ul> </li> <li>Review the use of the local media, including native media, for the distribution of public notices.</li> </ol>	Native Media
In order that the information presented to the public is consistent in its content and form, and presented on a timely basis, prescribed standards for presentation must be adhered to. These standards are detailed in Attachment 1.	2.7	√	Part A Section 3.3	Apr. 1, 1997		
	3.0				<ol style="list-style-type: none"> <li>Review the presentation standards as shown in Attachment 1 and on a test basis ensure that the presentation standards have been adhered to on a timely basis</li> <li>Determine whether any comments were received from the public that address the understandability and usefulness of the information presented at the public meetings.</li> </ol>	
There must be a clearly communicated opportunity for individuals to require a MOE review of the plan or portion of the plan.	5.0	√	Part A Section 3.5	Apr. 1, 1997	<ol style="list-style-type: none"> <li>Determine if any "bump-up" requests have been made and if so, whether the specified procedures have been followed.</li> </ol>	Correspondence Supplementary Documentation

**Ontario Ministry of Natural Resources  
Independent Forest Audit Protocol**

CRITERIA	SOURCE OF CRITERIA				PROCEDURE	EVIDENCE	
	TMPM	FMA	FMPM SFL	Date Req'd.			Best Practice
<b>2.0 PUBLIC PARTICIPATION</b>							
<b>2.4 Native Peoples Consultation</b>							
1. In recognition of the long standing relationship and historical ties the native people have to the forest, additional efforts must be made to ensure their inclusion in the public consultation process.			Part A Section 3.3	Apr. 1, 1997		<p><b>For FMPM:</b></p> <ol style="list-style-type: none"> <li>1. Assess whether the option for native communities to choose additional consultation was followed.</li> <li>2. Review notices to native communities or councils to ensure they are in English and the appropriate native language unless the native community indicates this is not required.</li> </ol> <p><b>For TMPM and FMPM:</b></p> <ol style="list-style-type: none"> <li>3. Assess whether the concerns and values expressed by the group have been considered in the FMP. (Also refer to 2.2.5.)</li> <li>4. Determine whether there are any native land claims for the area under mgmt.</li> </ol>	<p>Interviews with a representative sample of Native leaders</p> <p>Correspondence to and from the planning team and the LCC</p> <p>Discussions with MNR Interviews with a representative sample of Native leaders MNR District Manager</p>
2. Notices to Native Communities adjacent to or in the management unit will be separate from the notices to the general public.			Part A Sections: 3.3.1 3.3.2 3.3.3 3.3.4 3.3.5 3.3.6	Apr. 1, 1997		<p>Review the following notices/events to the native community:</p> <ul style="list-style-type: none"> <li>• Invitation to Participate</li> <li>• Notice of Review of the Draft native Background Information Report</li> <li>• Notice of Review of the Preliminary Report on the Protection of identified Native values.</li> </ul>	<p>Correspondence</p> <p>Native community notices</p>
3. If a native community has chosen to be involved in the native Consultation Program, certain prescribed reports must be completed at various stages of the planning process.			Part A Sections: 1.4.6 3.3.3 3.3.4 3.3.5 2.6.3	Apr. 1, 1997		<p>Determine whether the following reports were prepared and delivered to the native community at the appropriate times:</p> <ul style="list-style-type: none"> <li>• Draft native Background Information Report</li> <li>• Preliminary Report on Protection of Identified Native Values at the time of the Second Information Centre</li> <li>• Final Report on Protection of Identified Native Values at the time of the Notice of the Draft Plan.</li> </ul>	<p>Correspondence</p> <p>Draft Native Background Information Report</p> <p>Preliminary Report</p> <p>Final Report on Protection of Identified Native Values</p>

**Ontario Ministry of Natural Resources  
Independent Forest Audit Protocol**

CRITERIA	SOURCE OF CRITERIA				PROCEDURE	EVIDENCE	
	TMPM	FMA	FMPM SFL	Date Req'd			Best Practice
<b>3.0 FOREST MANAGEMENT PLANNING</b>							
<b>3.1 Management Unit Description</b>							
1. A description of the current forest condition (Forest Resources Inventory) and land base of the management unit must be included in the plan.  (Also refer to 7.8.1 and 8.2.2)	4.3 4.7	√	Part A Sections: 2.2.2.3 2.6.2			1. Determine date of last inventory and any updates, scale, methodology. Examine for: <ul style="list-style-type: none"> <li>• responsibility for inventory</li> <li>• minimum stand area/volume</li> <li>• productive forest/unproductive/ total areas</li> <li>• productive forest by type (working group), age class, site class or other attributes</li> <li>• major stand disturbances that have affected current forest condition</li> </ul> 2. Nature, extent, methodology of other forest activities, e.g. operational cruises, updating. Compare harvest records to allocated area inventory. 3. Ensure that reports on past forest operations have been included in the background information and used in the planning process. 4. Review the production forest area which is unavailable for timber production and ensure the description is accurate. 5. Determine whether the plan contains a preface, table of contents and introduction in conformity with the requirements of the planning manual in place at the time of plan preparation.	Draft Forest Information Manual  FMP test  Timber Management Planning Manual   Forest Management Planning Manual   District database (inventory, OPC, etc)   Supplementary documentation

**Ontario Ministry of Natural Resources  
Independent Forest Audit Protocol**

CRITERIA	SOURCE OF CRITERIA				PROCEDURE	EVIDENCE
	TMPM	FMA	FMPM SFL	Date Req'd		
<b>3.0 FOREST MANAGEMENT PLANNING</b>						
2. Other forest values dependent on forest cover must be described and missing information must be identified.	2.1					
		Part A Sections: 1.4 2.2 2.6.2	Apr. 1, 1997		1. Review the values maps included in the plan and ensure the values identified and plotted are consistent with the values determined in the public participation process and are up to date.	Draft Forest Information Manual  Values maps
			Apr. 1, 1997		2. Determine knowledge/use of geological history and use of inventories of landforms and soils and other natural and human populations and artifacts, as shown by reference to these inventories in the management plan and silvicultural ground rules and prescriptions.	Supplementary documentation  Forest Inventory  MNR staff
			Apr. 1, 1997		3. Review the description of the historic forest condition considering forest type, natural processes, fire and disturbance history as it impacts the plan and silvicultural ground rules.	Draft Forest Information Manual
					4. Consider whether the management plan includes a description of forest dependent species considered rare/vulnerable, threatened or endangered, and how the plan will ensure their support.	Guidelines and legislation

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	TMPM	FMA	FMPM SFL	Date Req'd		
<b>3.0 FOREST MANAGEMENT PLANNING</b>						
			Apr. 1, 1997		5. Consider whether the forest management plan includes:  a) a description/identification of wildlife species whose preferred habitat is low on an eco-regional basis and where forest management activities might regularly affect or might be able to improve that condition; and,  b) their current preferred habitat status in the management unit  6. Determine whether the above information has been integrated into the management plan and whether the plan author has incorporated all available information sources.	Forest Management Plan
3. The forest description must include the current status of selected indicators of forest sustainability			Apr. 1, 1997		Review the listing of indicators and determine whether the current status of each indicator is identified.	FMP
4. The plan must include a description of the social and economic context (profile) within which forest management decisions are made.			Apr. 1, 1998		1. Review the economic profiles available and assess whether information provided is adequate for planning decisions.  2. Review the economic profile of the community to determine whether forest operations are adding value to the community.  3. Discuss with public officials (Mayor, economic development agency) the impact of the forest operations on jobs and the economy.	MNR provided demographics  Migration and labour data  Interviews with public officials.

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	TMPM	FMA	FMPM SFL	Date Req'd			Best Practice
<b>3.0 FOREST MANAGEMENT PLANNING</b>							
<b>3.2 Objectives and Strategies/Management Alternatives</b>							
1. Objectives for the management unit and strategies to achieve those objectives must be developed which address the benefits or outcomes of managing the forest cover.	2.2 2.3 2.4 4.8	√	Part A Section 2.3.3			1. Determine whether objectives and strategies have been stated in the plan. 2. Determine whether 4 CFSA objectives types are addressed by FMP objectives. 3. For a TMP, determine whether the 4 required objectives (harvest, renewal, environmental quality, other uses/users IRM) have been identified.	TMP Forest Management Plan  FMP FMPM  TMP
2. A range of management alternatives must be developed by the planning team and the LCC.			Part A Sections: 2.3.3  2.3.3	Apr. 1, 1998		1. Determine whether a comprehensive range of management alternatives was identified in the plan. 2. Determine whether reasonable sets of the required objectives (including quantified targets) and management strategies were developed for each management alternative. 3. Determine whether the range of management alternatives addresses the concerns raised by the LCC. 4. Determine whether three (3) mandatory management alternatives were analyzed.	Forest Management Plan    LCC minutes

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	TMPM FMA	FMPM SFL	Date Req'd	Best Practice		
<b>3.0 FOREST MANAGEMENT PLANNING</b>						
3. Each management alternative must be analyzed to assess whether it is sustainable and whether management objectives can be achieved.		Part A Section 2.3.4	Apr. 1, 1998		<ol style="list-style-type: none"> <li>1. For Forest Management Plans, examine the methodology and assumptions used in forecasting in relation to the forest, and stated objectives. Determine assumptions used in relation to yield curves, operability, succession, unplanned losses (fire, insects and disease, wind and withdrawals); and the time frame to which the analysis applies. Assess whether the assumptions used are reasonable and whether they are based on the best available information relating to the management unit.</li> <li>2. Review the documentation of the analysis and determine whether the results support the goal of sustainable forest management and the achievement of management objectives.</li> <li>3. Review the outputs from SFMM, including the Available Harvest Area (AHA) and the forecasted forest condition and assess whether these levels provide for forest sustainability in the long term.</li> </ol>	<p>Forest Management Plan</p> <p>FMPM</p> <p>Interviews with plan author and/or representative</p> <p>Tables FMP-11 through FMP-15</p>
4. The rationale for the selected management alternatives must be clearly documented in the plan, including the rationale for the rejection of other alternative and any issues arising.		Part A Section 2.3.5	Apr. 1, 1998		Review the rationale for the chosen alternative and assess whether it is consistent with the management values and objectives.	Forest Management Plan



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<b>3.0 FOREST MANAGEMENT PLANNING</b>						
6. The Forest Management Plan is required to identify detailed planning documentation for each primary road which is required to provide access to and within areas eligible for operations for the 20-year period of the Plan.					<ol style="list-style-type: none"> <li>1. Assess whether 20-year primary road planning is required and whether it was done. Confirm whether rationale has been provided for why each road is required. Confirm whether alternatives considered and whether required documentation provided. Examine the eligibility maps to see if the 1 kilometre wide preferred corridor has been identified.</li> <li>2. Assess whether the primary road corridor may impact on a remote native community and whether adequate consultation has occurred with the native community if required.</li> </ol>	
7. Eligibility criteria must be identified.	4.11.1.2	Part A Section 2.3.7			<ol style="list-style-type: none"> <li>1. Determine whether eligibility criteria have been identified.</li> <li>2. Review documentation on eligible areas and assumptions used in modeling.</li> </ol>	Eligibility maps, modeling assumptions (SFMM) or MAD criteria, and FMP text and appendices

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	TMPM	FMA	FMPM SFL	Date Req'd		
<b>3.0 FOREST MANAGEMENT PLANNING</b>						
<b>3.3 Operational Planning</b>						
1. The FMP must contain specific prescriptions for all Areas of Concern ("AOC") which may be affected by the activities within the areas of operations.	2.4 4.9	√	Part A Section 2.4.3			
				Apr. 1998	<ol style="list-style-type: none"> <li>1. Consider whether adequate information was available for planning of AOC's and whether documentation of AOC's and related issues was sufficient.</li> <li>2. Determine whether the planning of AOC's included alternative methods of operations that would support the protection of the AOC.</li> <li>3. Consider whether the planned harvesting, renewal and tending activities reflect the values attributed to AOC and whether specific prescriptions for these areas are appropriate to protect the AOC.</li> <li>4. Assess whether the prescriptions for each AOC reflect the specific site conditions of that area.</li> <li>5. Determine whether exceptions to the AOC guidelines are appropriate in the circumstances and whether alternatives were considered. Review the rationale provided for deviations from the guidelines.</li> <li>6. Determine how well the prescriptions are reflected in the Compliance Plan Monitoring Schedule.</li> </ol>	<p>Values map</p> <p>Supplementary documentation</p> <p>Implementation Manuals Table FMP-17</p> <p>Table FMP-17</p> <p>Table FMP-17</p> <p>Implementation Manuals</p> <p>Compliance Plans</p>

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	TMPM	FMA	FMPM SFL	Date Req'd			Best Practice
<b>3.0 FOREST MANAGEMENT PLANNING</b>							
2. The FMP must contain a set of silvicultural practices and ground rules in relation to specific forest conditions, objectives and values.	4.9 2.4 4.14	√	Part A Sections: 2.3, 3.2 and 2.4.3			1. Review of documentation and field examination of silvicultural prescriptions in relation to: <ul style="list-style-type: none"> <li>a) Working Group/Forest Unit (WG/FU)</li> <li>b) Site Class, FEC type or other site criteria (soil, drainage, etc.)</li> <li>c) Method of harvest with limitations, e.g. season and equipment</li> <li>d) Method of renewal, with alternatives if necessary.</li> <li>e) Standards including timing of regeneration.</li> <li>f) Proposed maintenance and timing.</li> <li>g) FOPs (Forest Operations Prescriptions) consistent with Silvicultural Ground Rules.</li> </ul> 2. Determine if exceptions have been identified for treatments not recommended in the Silvicultural Guide. Have rationale and monitoring program been put in place for exceptions?  3. Have the ground rules and/or silvicultural prescriptions been updated to reflect changes in practice gained from experience, forestry research and market forces?	Forest Operations and Silvicultural Manual  Draft Forest Information Manual   Table FMP-11     Silvicultural Guides

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<b>3.0 FOREST MANAGEMENT PLANNING</b>						
3. Areas selected for operations must reflect the selection criteria described in the Forest Management Plan. The selection criteria must be consistent with the selected management alternative.	2.4.7.1		Part A Section 2.4.2			
	4.1.1	√				
					<ol style="list-style-type: none"> <li>1. Assess whether selection criteria has been identified and is consistent with the areas eligible for operations (eligibility criteria from the selected management alternative).</li> <li>2. Does the Plan identify separate selection criteria for harvest, renewal and tending? Assess whether clear rationale (traceability of decision making, relative importance of each criteria) has been provided, in selecting areas for operations. Consider whether public input was integrated in the selection process.</li> <li>3. Does the Forest Management Plan select areas for harvest, consistent with the Available Harvest Area by age class and forest unit, from the selected management alternative?</li> <li>4. Does the forecasted depletion area reflect the MAD by forest unit (Table 4.16)?</li> <li>5. Are the areas selected for harvest, renewal and tending consistent with the selection criteria?</li> <li>6. Determine whether contingency area has been identified. Determine whether contingency area is 3 months' to 1 year worth of area by forest unit. Assess whether planning team clearly explained how contingency area will be used (i.e. as a replacement area).</li> </ol>	FMP TMP – Allocation Criteria

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	TMPM	FMA	FMPM SFL	Date Req'd			Best Practice
<b>3.0 FOREST MANAGEMENT PLANNING</b>							
4. Depletion levels through harvest, natural disturbance and loss due to reserves must be developed and forecasted for the five-year term of the plan.	4.10		Part A Section 2.4.4.1			<ol style="list-style-type: none"> <li>Review the forecast depletion area in relation to the Maximum Allowable Depletion (MAD) area by Forest Unit (FU). (TMPM)</li> <li>Review the forecast and planned depletion area in relation to Available Harvest Area (AHA) by FU.</li> </ol>	<p>Timber Management Planning Manual</p> <p>Forest Management Planning Manual</p> <p>FMP-18</p> <p>TMP Table 4.15</p>
5. Wood utilization must be forecasted including any surplus after disposition.	4.11	√	Part A Section 2.4.4.1			<ol style="list-style-type: none"> <li>Review the wood disposition information with the companies identified in the plan and determine whether they have received the allocated amounts.</li> </ol>	<p>Companies identified as wood recipients</p> <p>SFL Section 3 and Appendices E and F</p> <p>TMP/FMP</p>
6. Forecasts for renewal, tending and other operations for the five-year term of the plan must be developed.	2.6	√	Part A Section 2.4.4.2	Current  Apr. 1 1997		<ol style="list-style-type: none"> <li>Determine whether the necessary support requirements for planned operations have been listed and whether resources necessary to carry out the operations are available.</li> <li>Review the forecasts of renewal and tending operations and determine whether the analysis is consistent with the selected management alternative.</li> <li>Determine whether there are any differences between the forecasted levels of renewal and tending and the levels required to achieve management objectives and whether these differences are material.</li> </ol>	<p>FMP</p> <p>FMP-25</p>

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	TMPM	FMA	FMPM SFL	Date Req'd		
<b>3.0 FOREST MANAGEMENT PLANNING</b>						
7. The plan must contain a strategy regarding roads for the five-year term of the plan including primary and secondary locations, AOC crossing, and tertiary road conditions.	2.4.8 5.1.7	√	Part A Sections: 2.3.8 2.4.3 2.4.5	Apr. 1, 1997	<ol style="list-style-type: none"> <li>1. Examine existing and proposed access in current operations and the five-year plan to ensure they consider timber and non-timber values; specifically mature timber, wildlife habitats and other identified special value areas.</li> <li>2. Determine whether planned road access supports the development of the unit over time.</li> <li>3. Determine whether the public concerns were addressed in the plotting of road access.</li> <li>4. Determine whether the primary roads planned increase access to remote native communities.</li> </ol>	Forest Management Plan
8. The FMP will contain detailed plans noting the location and nature of secondary road access.	4.9 4.13	√	Part A Section 2.4.5	Apr. 1, 1997	<ol style="list-style-type: none"> <li>1. Do the planned access routes consider areas of concern and the necessary steps to ensure the protection of the area, including alternative routes around the area?</li> <li>2. Ensure the roads constructed and planned are consistent with the FMP objectives and that all roads planned are required.</li> <li>3. Determine whether secondary road planning considered a range of alternative locations and whether planning around AOC's considered the specific conditions of that site, including a reasonable range of alternative 100m locations.</li> <li>4. Determine whether sufficient documentation exists regarding road planning and location.</li> </ol>	TMP  FMP

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	TMPM	FMA	FMPM SFL	Date Req'd			Best Practice
<b>3.0 FOREST MANAGEMENT PLANNING</b>							
9. The plan will include a discussion of the monitoring programs that will be used in the five-year term to monitor forest conditions on the management unit.			Part A Section 2.5	Apr. 1, 1998		<p>Ensure the plan includes a discussion of the monitoring programs to be used over the five-year term of the plan, including:</p> <ul style="list-style-type: none"> <li>• a description of the Area Inspection Program;</li> <li>• evaluations of exceptions to the silvicultural guides;</li> <li>• evaluations of exceptions to the implementation manuals; and,</li> <li>• assessments of natural and artificial regeneration success.</li> </ul>	Forest Management Plan
<b>3.4 Plan Review, Approval, Amendments and Contingency Plans</b>							
1. The Forest Management Plan must be signed by the plan author and the plan must be certified by the MNR District Manager and approved by the MNR Regional Director	2.8 4.1	√	Part A Section 4.2			<ol style="list-style-type: none"> <li>1. Review the plan for the appropriate certification and approvals.</li> <li>2. Determine whether any planning team members were also members of the review board.</li> <li>3. Discuss with reviewers and the plan author how the required alterations were incorporated into the plan.</li> </ol>	<p>Forest Management Plan</p> <p>Supplementary documentation</p> <p>Preliminary List of Required Alterations</p> <p>Final list of required Alterations</p>

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	TMPM	FMA	FMPM SFL	Date Req'd			Best Practice
<b>3.0 FOREST MANAGEMENT PLANNING</b>							
2. Amendments to the FMP must be: <ul style="list-style-type: none"> <li>• consistent with the objectives of the FMP</li> <li>• approved by the MNR District Manager/Regional Director</li> <li>• included in the plan as an addendum</li> </ul>	2.9	√	Part A Section 5.2	Current		1. Determine the frequency of plan amendments and assess whether the reasons for the amendments are symptomatic of a gap in information or inadequate planning.  2. Determine whether adequate documentation existed for all amendments and whether the amendment is consistent with the FMP.  3. Review the approvals and public consultation processes for amendments in the following categories: <ul style="list-style-type: none"> <li>• Administrative: District Manager approval, no public consultation</li> <li>• Minor: DM approval and one public consultation session</li> <li>• Major: DM recommendation and Regional Director approval, formal two stage public consultation.</li> </ul> 4. Assess whether LCC provided advice to the District Manager regarding the level of consultation that would be required for a particular amendment request.	FMP Amendments Master List  Interviews  Amendment documentation and LCC minutes

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	TMPM	FMA	FMPM SFL	Date Req'd			Best Practice
<b>3.0 FOREST MANAGEMENT PLANNING</b>							
3. In the event that the FMP cannot be prepared or approved before the due date, a contingency plan must be approved before operations can begin. Planning for operations under a contingency plan must be consistent with the objectives of the current FMP.			Part A Section 5.4	Apr. 1, 1997		1. Ensure that a contingency plan was prepared and approved by the MNR before any operations began.  2. Ensure that the planning procedures used for the contingency plan include a registered professional forester, a planning team and the LCC and that the contingency plan was certified by the plan author and submitted for review in accordance with objectives of the currently approved FMP.	Contingency Plan  Forest Management Plan  Planing team minutes
<b>3.5 Annual Work Schedules</b>  The annual work schedules ("AWS") must be consistent with the objectives of the FMP, the requirements of the planning manual and legislative requirements and must work towards achieving the stated objectives.	4.2 5.0	√	Part B Chapter 3.0	Current  Apr. 1, 1997		1. Review the AWS for consistency with the FMP and the respective planning manual.  Where prescriptions differ from the FMP review the explanation given and assess the effect on achieving the FMP objectives.  Determine whether the LCC reviewed and had input into the AWS and any prescribed burns, aerial herbicide and insecticide programs. (Also refer to 2.1.3.1 and 2.1.4.)  Determine the extent of public review and determine whether it complies with the requirements for public consultation.	AWS, Forest Management Plan  AWS  Public notices  LCC minutes



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<b>4.0 PLAN IMPLEMENTATION</b>						
<b>4.2 Harvest</b>						
1. The harvesting operations must be conducted in compliance with all current laws and regulations and in accordance with the planned activities of the FMP and the AWS.	5.0	Part A Chapter 3.0			<p>Select a sample of harvesting operations from those areas where operations have been conducted during the five-year period of the audit. The sample should include examples of winter and summer harvest and examples of different harvest methods and all stand types within the forest.</p> <ol style="list-style-type: none"> <li>Determine whether the harvest operations have been conducted in compliance with all laws and regulations. Assess whether the compliance plan and monitoring program have been followed.</li> <li>Determine whether harvesting operations were conducted in accordance with the planned activities in the FMP and the AWS. Where deviations from the plan occurred, assess whether rational explanations were provided and documented.</li> <li>Consider whether operations were conducted to minimize site disturbance taking soil and weather conditions into account.</li> <li>Ensure harvesting activities didn't disturb shoreline reserves and water quality was not been impaired.</li> <li>Assess wood utilization by considering items such as stump heights, and wood left on site.</li> <li>Review the FOIRs and Compliance Plans from MNR and the SFL holder using FOCIS/CIS.</li> </ol>	<p>Field examination</p> <p>Compliance Plans</p> <p>Annual Work Schedules</p> <p>FOIRs</p> <p>Compliance Plans</p>
			April 1998			

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	TMPM	FMA	FMPM SFL	Date Req'd.			Best Practice
<b>4.0 PLAN IMPLEMENTATION</b>							
2. The Annual Reports must disclose the level of harvesting activity and depletion levels for the year.	6.1	√	Part C Chapter 3.0			<p>On a sample basis (and as part of the testing above) confirm whether the harvesting information included in the tables is accurate and complete.</p> <ul style="list-style-type: none"> <li>• For reporting under the TMPM consider tables 6.1 Depletion, and 6.2 Wood Utilization</li> <li>• For reporting under the FMPM consider tables AR-1 through AR-5</li> </ul>	Field Examination



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	TMPM	FMA	FMPM	SFL			Date Req'd.
<b>4.0 PLAN IMPLEMENTATION</b>							
2. The Annual Reports must disclose the level of renewal activity and regeneration success for the year.	6.3	√	Part C Chapter 3.0			<p>On a test basis (in connection with the field testing of renewal and regeneration above) consider the following:</p> <ol style="list-style-type: none"> <li>1. Whether the renewal operations in the annual reports for the five-year period of the audit is accurate and complete (table 6.4.1 (Crown) and 6.4.2(FMA) for TPM plans and table AR-6 for FMPM reports).</li> <li>2. If the success rate of renewal activities is consistent with the regeneration in the field and is consistent with the planned levels of regeneration. <ul style="list-style-type: none"> <li>• For TPM reports consider table 6.4.2 (Crown) and 6.4.2 (FMA) and the Free-to-Grow assessment in table 6.7.1 or 6.7.2.</li> <li>• For plans under the FMPM consider tables AR-7 to AR-9.</li> </ul> </li> </ol>	Field examination



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	TMPM	FMA	FMPM SFL	Date Req'd.			Best Practice
<b>4.0 PLAN IMPLEMENTATION</b>							
2. The Annual Reports must disclose the level of road construction and maintenance activity for the year.	6.5	√	Part C Chapter 3.0			On a test basis (in connection with the field testing of the access above) consider whether the primary and secondary road construction noted in the tables is accurate and complete.  <ul style="list-style-type: none"> <li>• Table 6.6 for TMPM plans</li> <li>• Table AR-10 for FMPM plans</li> </ul>	Field Examination
<b>4.5 Tending and Protection</b>							
1. Tending and protection activities must be conducted in accordance with the FMP, the AWS, current applicable laws and regulations, and the Forest Operations and Silvicultural Manual.	2.4	√	Part B Chapter 3.0			Select a sample of maintenance activities from those areas where activities have been conducted during the five-year period of the audit. The sample must include examples of all types of maintenance activities conducted in the Management Unit over the five-year period.  <ol style="list-style-type: none"> <li>1. Determine whether there are any gaps between the planned and the actual levels of maintenance and tending seen in the field.</li> <li>2. Assess whether the maintenance activities conducted have been in accordance with silvicultural prescriptions for the site and whether the prescriptions were appropriate and effective.</li> </ol>	Field Examination

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	TMPM	FMA	FMPM	SFL			Date Req'd.
<b>4.0 PLAN IMPLEMENTATION</b>							
2. The Annual Reports must disclose the level of tending and protection activity for the year.	6.3 6.4	√	Part C Chapter 3.0			<p>On a test basis (in connection with the field testing of tending and protection, above) consider whether the tending and protection activity reported in the table is accurate and complete.</p> <ul style="list-style-type: none"> <li>Consider table 6.4.1 or 6.4.2 Renewal and Maintenance and table 6.5 Tree Improvement Support for plans implemented under the TMPM</li> <li>Consider table AR-6 for plans implemented under the FMPM.</li> </ul>	Field Examination
<b>4.6 Renewal Support</b>							
Renewal support activities (tree improvement, seed collection, planting stock production) must be conducted in accordance with the FMP, the AWS, applicable laws and regulations, the FOPs and the Silvicultural Manual.			Part A Section 2.4.4.2			<p>Select a sample of renewal support activities from those areas where activities have been conducted during the five-year period of the audit. The sample must include examples of all types of renewal support activities conducted in the Management Unit over the five-year period.</p> <ol style="list-style-type: none"> <li>Determine whether there are any gaps between the planned and the actual levels of renewal support activities seen in the field.</li> <li>Assess whether the renewal support activities conducted have been in accordance with silvicultural prescriptions for the site and whether the prescriptions were appropriate and effective.</li> </ol>	FMPM

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	TMPM FMA	FMPM SFL	Date Req'd.	Best Practice		
<b>5.0 SYSTEM SUPPORT SERVICES</b>						
<b>5.1 Human Resources</b>						
<p>1. There must be awareness programs which ensure that individuals responsible for implementing any part of the Sustainable Forest Management (SFM) system have current knowledge of:</p> <ul style="list-style-type: none"> <li>• regulations and legal responsibilities, particularly in relation to their direct responsibilities in SFM;</li> <li>• SFM policies, objectives, and plans, including an understanding of how their own activities influence the successful implementation of the SFM system;</li> <li>• contingency plans and corrective actions to be taken in the event of abnormal conditions, incidents, accidents and potential emergency situations;</li> <li>• progress and accomplishments in implementing the SFM system; and,</li> <li>• efforts to identify and incorporate suggestions for improving the SFM system.</li> </ul>				√	<p>Assess the extent of communication by the Management Unit to employees and contractors and assess their knowledge of duties.</p>	<p>Interviews</p> <p>Job descriptions</p> <p>Meeting agendas and minutes</p>

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	TMPM FMA	FMPM SFL	Date Req'd.	Best Practice		
<b>5.0 SYSTEM SUPPORT SERVICES</b>						
2. The organization must provide access to education and training to ensure those individuals involved in the forest management system are current with industry and government regulations and standards and the organization's policies and objectives.					<ol style="list-style-type: none"> <li>1. Determine nature, extent and periodicity of training courses; attendance by staff and degree to which competence or knowledge is determined. Review qualifications of training staff. Examine staff lists and responsibilities as they relate to their educational or training backgrounds and credentials.</li> <li>2. Interview staff to determine accessibility of training, extent of continuous education program and sponsorship by the organization. Include a review of training provided to subcontractors. Determine adequacy and comprehensiveness of overall training program (i.e. training planned or ad hoc?).</li> <li>3. Determine adequacy of training delivered to overlapping licensee staff and contractors.</li> </ol>	<p>Documentation of training courses</p> <p>Staff lists</p> <p>Files on education and training documentation</p> <p>Interviews</p>

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	TMPM FMA	FMPM SFL	Date Req'd.	Best Practice		
<b>5.0 SYSTEM SUPPORT SERVICES</b>						
<b>5.2 Documentation and Quality Control</b>						
1. The management system must include processes for identification, preparation, distribution, collection and maintenance of forest management documents and records.				√	<p>Assess adequacy of document control and distribution procedures by considering the following:</p> <ul style="list-style-type: none"> <li>• identifying individuals or positions responsible to prepare, maintain, and revise the individual documents, and relevant procedures and schedules;</li> <li>• controlling distribution of documents, both internally and externally;</li> <li>• controlling obsolete documents and ensuring a back-up process for important documentation;</li> <li>• ensuring the availability of a current version of the relevant documents at all locations where activities essential to the effective functioning of the SFM system are preformed; and,</li> <li>• storing copies of all relevant documents in a central location for audit inspection.</li> </ul>	Documentation
2. Records and documents must be kept up to date including changes in indicators, the forest inventory and economic benefits.				√	Ensure documents and records have been kept up to date by reviewing documents and the latest date of amendment	Documents - including changes in indicators, forest inventory and economic benefits.
<b>5.3 Communication</b>						
1. Information about the SFM systems and its implementation must be communicated both internally and externally. At a minimum, an annual public report describing progress in implementing sustainable forest management must be prepared and made available.				√	<ol style="list-style-type: none"> <li>1. Determine the extent to which communication has been continued with groups involved in the planning process through correspondence, reviews and interviews.</li> <li>2. Consider extent of general public communication such as tours, publications, presentations, videos, etc.</li> </ol>	Correspondence Interviews

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CRITERIA	SOURCE OF CRITERIA				PROCEDURE	EVIDENCE	
	TMPM	FMA	FMPM SFL	Date Req'd.			Best Practice
<b>6.0 MONITORING</b>							
<b>6.1 General Monitoring</b>							
1. A system or process must be developed to ensure all data relating to timber and non-timber indicators is collected and analyzed on a timely basis and is complete. Where primary data sources cannot be verified accurately or gathered in sufficient detail, surrogate data streams must be developed and a rational link provided between the surrogate and the primary indicator.					√	1. Discuss whether a system exists to collect information regarding the levels of the indicators at various stages in the plan period.  2. Assess whether adequate programs are in place to provide sufficient data for all indicators.  3. Where surveys and field examinations are used to collect and analyze information, assess whether the methodology used is relevant and appropriate to the desired data and whether it incorporates current knowledge and technology.	MNR biologist  Foresters
2. The monitoring program must include an assessment of the success of harvest, renewal and tending operations in regenerating the forest to the desired future forest condition.			Part A Section 2.5			1. Discuss whether a system exists to determine the status of forest condition, the effectiveness of silvicultural treatments, and the need for and type of remedial action which is required if an area is not successfully regenerated.  2. Is the level of the monitoring program appropriate, and is it in accordance with the approved FMP?	Monitoring Program Records
3. Monitoring program must deal with exceptions.			Part A Section 2.5			1. Does a system exist? Does it cover exceptions? Are all exceptions documented? Are parties following the monitoring program as per the FMPM? Are the SFL holder and MNR responding / dealing appropriately with problems encountered?	FMPM

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CRITERIA	SOURCE OF CRITERIA				PROCEDURE	EVIDENCE
	TMPM	FMA	FMPM SFL	Date Req'd.		
<b>6.0 MONITORING</b>						
<b>6.2 Annual Report</b>						
<p>1. For each Management Unit a report will be prepared annually to summarize the forest management activities that were carried out during the preceding year, usually April 1 to March 31.</p>	2.10	√				
	4.7					
	4.12					
	6.0					
					<p><i>For plans implemented under the TPM:</i></p> <p>1. Review the contents of the report for the following categories:</p> <ul style="list-style-type: none"> <li>• Depletion - tables 6.1 and 6.2</li> <li>• Wood utilization - table 6.3</li> <li>• Renewal and Maintenance - tables 6.4.1, 6.4.2 and 6.4.3</li> <li>• Tree Improvement support - table 6.5</li> <li>• Access Development - table 6.6</li> <li>• Free-to-Grow Assessment - table 6.7.1, and 6.7.2 for FMA's only</li> </ul> <p>Assess whether the information reported in the tables is consistent with the objectives of the unit as stated in the FMP.</p> <p><i>For all plans:</i></p> <p>2. Review the compliance history (administrative penalties, orders issued, charges by MNR, MOE, DFO and the Ministry of Labour) for infractions related to forestry and other legislation. (Also refer to 8.2.12)</p> <p>Determine whether Annual Reports were submitted on time.</p>	<p>Annual Report</p> <p>Inspection Reports</p> <p>Work permit inspections</p> <p>MNR records of charges, orders, etc. (including inspection reports, CAVRS, CIS, etc) and MOE charges, orders, etc.</p>

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	TMPM	FMA	FMPM SFL	Date Req'd.			Best Practice
<b>6.0 MONITORING</b>							
			Part C Chapter 3.0	Apr. 1, 1997		<i>For plans implemented under the FMPM:</i> 3. Review the contents of the report for a discussion of results and any emerging trends. Ensure it includes those items required in tables AR-1 through AR-12, as seen in Attachment 2.	Annual Report
2. The report will include explanations of any significant deviations between the level of activity schedules in the annual work schedule and the actual level of activity.			Part C Chapter 3.0	Apr. 1, 1997		Review the explanation of differences between the planned activity and the actual activity to determine if the rationale is reasonable.	Deviations
3. The annual report of progress with native communities must be prepared by the MNR and included in the text.			Part C Chapter 3.0	Apr. 1, 1997		Ensure the MNR produced report is included in the text of the Annual Report	Annual Report Interviews with Native leaders
4. The findings and results of audits must be summarized in the Annual Report (AR) and incorporated into current operations and future plans to ensure continual improvement in the SFM system.			Part C Chapter 3.0	Apr. 1, 1997		Ensure that the findings and results of any audits are summarized in the AR and that they have been incorporated in future planning and, if relevant, into changes in current operations	FMA Reviews MNR Internal Operational Audits
<b>6.3 Report of Past Forest Operations</b>							
1. A Report of Past Forest Operations ("RPFO") for the five year term of the FMP must be produced at the end of the term.	4.6	√	Part C Chapter 4.0			Review the tables in the RPFO and determine whether the data in the tables is an accurate compilation of the information contained in the five Annual Reports for the period covered by the RPFO. See Attachment 2 for a list of tables relative to the requirements of the TPM and the FMPM.	RPFO Annual Reports for the five years of the RPFO

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	TMPM	FMA	FMPM SFL	Date Req'd.			Best Practice
<b>6.0 MONITORING</b>							
2. The report must examine the planned vs. the actual levels of operations conducted over the five-year term and provide explanations for any significant deviations from the plan.	4.6	√	Part C Section 4.2			<p>1. Review the analysis of the planned vs. actual results and assess whether the explanations for deviations provided are reasonable. Timber resource management elements to be reviewed include:</p> <ul style="list-style-type: none"> <li>• Depletion</li> <li>• Wood Utilization</li> <li>• Renewal, Tending and Protection</li> <li>• Renewal Support</li> <li>• Regeneration Assessment</li> <li>• Harvest and Regeneration Success</li> <li>• Roads Access</li> <li>• Revenues and Expenditures</li> <li>• Area Inspections</li> <li>• Amendments</li> </ul>	<p>For TPM tables: 4.1 through 4.7</p> <p>For FMPM tables; RPFO-1 through RPFO-12</p>
3. The report must discuss how successfully the selected management alternative was implemented and whether the assumptions used in the analysis of management alternatives were appropriate.			Part C Sections: 4.3 4.4 4.5	Apr. 1, 1997		<p>1. Review the text of the report for an evaluation of the success of the management alternative. Based upon information gathered through analysis determine if the conclusions stated are valid in the circumstances.</p> <p>2. Determine whether the assumptions used in the analysis of management alternatives in the planning process were appropriate to the analysis.</p>	RPFO
4. The report must discuss any conclusions related to the success of silvicultural treatments as well as the accuracy in predicting future forest units and year of successful renewal.			Part C Section 4.6	Apr. 1, 1997		Review the report text for a discussion of the success of silvicultural treatments and ensure the plan reviews any conclusions regarding the accuracy of predictive forecasts. Assess the reasonability of conclusions stated.	Analysis of RPFO-09
5. The report must discuss if sufficient funds are generated for renewal activities required to achieve plan objectives.			Part C Section 4.2	Apr. 1, 1997		Determine if the report discusses the ability of the renewal activity to fund itself through fees. Assess the reasonability of the conclusions stated.	RPFO-11  Interpretation

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	TMPM FMA	FMPM SFL	Date Req'd.	Best Practice		
<b>6.0 MONITORING</b>						
6. A list of administrative, minor and major amendments to the plan and the reasons for the amendments must be included.		Part C Section 4.2	Apr. 1, 1997		Ensure the list of amendments included is complete.	Amendment Log
7. The RPFO must discuss the conclusions and recommendations for consideration in the preparation of the next FMP.	4.6	Part C Section 4.6	Apr. 1, 1997		Review the conclusions and recommendations made in the previous RPFO and determine the degree to which the recommendations have been incorporated into the current FMP.	RPFO

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	TMPM	FMA	FMPM SFL	Date Req'd.		
<b>7.0 ACHIEVEMENT OF MANAGEMENT OBJECTIVES AND FOREST SUSTAINABILITY</b>						
1. An assessment of the achievement of management objectives must be made in the RPFO in text and tabular forms, comparing planned targets for each objective against the actual level of the target achieved.	4.6	√	Part C Section 4.4	Feb. 15, 1988	Review the assessment of management objectives and rationale for any differences between planned and actual results. Assess the reasonability of the explanations provided.	Analysis and interpretation of RPFO tables
2. Forest sustainability must be assessed at the end of the plan term including not only the sustainability criteria but also a detailed description of forest structure.			Part C Section 4.3	Apr. 1, 1998	<p>1. Ensure an assessment of forest sustainability has been made. Consider the results of the indicators noted in criteria 3 below. In the absence of a detailed information for the indicators noted in criteria 3 below, at a minimum, the following must be done:</p> <ul style="list-style-type: none"> <li>• review the benchmark production forest data, the areas of depletion and those of regeneration success by forest unit areas, age classes and spatial location. Relate to short-term and long-term objectives for the forest.</li> <li>• note and assess significant differences in production forest areas by forest units and age class between current and previous plan periods.</li> <li>• compare harvest and regeneration statistics and assess reasons for significant imbalances.</li> </ul>	<p>RPFO</p> <p>Depletion accrual ledger</p> <p>Reports of previous five-year planning periods</p>

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	TMPM FMA	FMPM SFL	Date Req'd.	Best Practice		
<b>7.0 ACHIEVEMENT OF MANAGEMENT OBJECTIVES AND FOREST SUSTAINABILITY</b>						
3. Forest sustainability trends are to be analyzed by the auditor.					1. Review the Trend Analysis tables and the summary of the RPFOS completed by the management forester. Summarize and comment on significant trends over time. Determine whether the information presented is consistent with the findings of the audit. Include a comparison of harvest and regeneration statistics and assess reasons for significant imbalances.	Trend Analysis table
4. Indicators for: <ul style="list-style-type: none"> <li>- Biological Diversity</li> <li>- Maintenance and Enhancement of Forest Ecosystem Condition</li> <li>- Productivity, Conservation of Soil and Water Resources</li> <li>- Forest Ecosystems Contribution to Ecological Cycles</li> <li>- Multiple Benefits to Society</li> </ul> for which comparisons between actual, predicted and acceptable levels are made must be assessed to determine if acceptable levels have been achieved for the measurable indicators and if the selected management alternative is sustainable. Where there are significant differences between actual and predicted indicator levels, or where actual indicator values are outside acceptable levels, the implications must be discussed.		Part C Section 4.3	Apr. 1, 1998		1. Ensure indicator data have been collected and properly utilized (see also Monitoring 6.1.1).  2. Review the types of evidence collected from such sources as surveys, field examinations, OMNR data sources, outside consultants and assess whether the amount and contents of the data is sufficient to allow a conclusion on indicator status and level to be made.  3. Assess the conclusions as to whether acceptable indicator levels have been achieved. Assess the implications presented for situations where the indicator values are higher or lower than acceptable levels.  4. Determine whether the indicator levels indicate a clear trend.	Interpretation and analysis of RPFO tables  Field examination  OMNR data sources    Forest Ecosystem Classification system (FEC)

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	TMPM FMA	FMPM SFL	Date Req'd.	Best Practice		
<b>7.0 ACHIEVEMENT OF MANAGEMENT OBJECTIVES AND FOREST SUSTAINABILITY</b>						
5. A comparison of the current forest condition and the forest condition at the beginning of the term and the desired forest condition associated with the selected management alternative must be made. The report must discuss whether the current forest condition has progressed toward the desired future forest condition.		Part C Section 4.3	Apr. 1, 1998		1. Ensure a comparison of forest condition at the beginning of the plan vs. the current period and the desired condition is made.  2. Assess the conclusion regarding progression of the forest towards the desired forest condition based on the information gathered in the report and ensure it is summarized in RPFO-13 and RPFO-14.	RPFO, RPFO-13 & RPFO-14  Analysis interpretation  Reports of previous five-year planning periods
6. A comparison of the socio-economic profile at the beginning of the term and the updated profile at the end of the term must be completed, including a discussion of any significant changes in the profile that may have resulted from the implementation of the selected alternative.		Part C Section 4.3	Apr. 1, 1998		Review the evaluation of the socio-economic profile given the reasonability relative to known information of the area. Ensure an updated socio-economic profile is included.	Socio-economic update
7. For silvicultural objectives, in addition to the assessment of achievement of the objective, the report of past forest operations must include a summary statement of silvicultural effectiveness by forest unit, working group and silvicultural treatment package. Particular note must be made of the silvicultural effectiveness of silvicultural treatment packages that were exceptions to the silvicultural guide.		Part C Section 4.4	Apr. 1, 1998		Ensure that a statement of silvicultural effectiveness by category is included for silvicultural objectives in the text of the report, with note made of packages used that were exceptions to the silvicultural guide.	Record of target achievements and analysis of discrepancies.

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	TMPM	FMA	FMPM SFL	Date Req'd.			Best Practice
<b>7.0 ACHIEVEMENT OF MANAGEMENT OBJECTIVES AND FOREST SUSTAINABILITY</b>							
8. A summary of the RPFO containing highlights of the evaluation of operations, assessment of sustainability, the achievement of management objectives, the conclusions and recommendations, and results of any audits will be made.			Part C Section 4.7	Apr. 1, 1998		<ol style="list-style-type: none"> <li>1. Review the summary report for the items indicated and assess for conformity to the information contained in the detail of the report.</li> <li>2. Ensure the set of conclusions and recommendations made at the end of the report is consistent with the information contained therein.</li> <li>3. Ensure a summary of audits of the Management Unit over the period have been included.</li> </ol>	Conclusions and recommendations
9. Indicators of forest sustainability and the state of the forest must be tracked and the achievement or non- achievement of the target levels must be explained.			Part C Section 4.3	Apr. 1, 1998		<ol style="list-style-type: none"> <li>1. Confirm that the databases used to compile the Trend Analysis Tables (specifically 1, 2 and 3) accurately reflect the present and past inventories on which they are based. (Also refer to 3.1.1 and 8.2.2)</li> <li>2. Determine the basis and assumptions on which the projected future forest (tables 2 &amp; 3) condition is developed. Confirm that the projected future forest is consistent with stated management objectives.</li> <li>3. Confirm depletion and renewal data and Free-to-grow areas in table 4, with data sets maintained in the office and compare to information gathered during the field examinations in other sections.</li> </ol>	Trend Analysis tables (modeling and/annual report database).

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	TMPM	FMA	FMPM SFL	Date Req'd.		
<b>8.0 CONTRACTUAL OBLIGATIONS</b>						
<b>8.1 FMA/Deemed SFL Requirements (verify with actual licence)</b>						
1. Recommendations from previous FMA reviews must be addressed in current plans.		√			1. Review the last FMA review and determine whether recommendations made in that report have been addressed in the current plan. Where the last FMA Review was conducted after the development of the current plan determine whether the recommendations have been addressed in annual work schedules.  2. Where recommendations have not been addressed determine whether a reasonable explanation has been documented.	FMA Review FMP Annual Work Schedule

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	TMPM	FMA	FMPM SFL	Date Req'd.			Best Practice
<b>8.0 CONTRACTUAL OBLIGATIONS</b>							
2. The FMA holder must report on the quality of artificial and natural regeneration on the FMA area.		√				Review the report on regeneration success for consistency with results of the field examination.	
3. The FMA holder must make an assessment of areas eligible for free-to-grow surveys and include these areas in the Forest Resource Inventory as productive forest.		√				Review the Free-to-Grow tables and based upon the results of the field exams determine whether the results noted are accurate.	
4. The FMA holder must maintain cutting operations at a level between 90% and 110% of the maximum allowable depletion, except for areas declared surplus or in reserves.		√				1. Review and determine levels of depletion for a five-year period. 2. Conduct a field examination of representative depletions.	Depletion records and FMP Field examination
5. The FMA holder must undertake reforestation of designated NSR lands at not less than the rate specified in the agreement.		√				Examine records of NSR land reforestation and undertake field sampling.	NSR records of silvicultural treatments.
6. The FMA holder must retreat "failed" regeneration areas at its own expense.		√				1. Determine from 5 <sup>th</sup> year stocking assessments the nature and extent of "failed" areas and if these areas were retreated by the FMA holder at its own expense. 2. Conduct a field examination of representative areas.	Fifth year stocking records Records of regeneration treatments Field examination
7. To examine and report if overall, the FMA objectives, to manage Crown timber on a sustained yield basis and supply the mills identified in the agreement through the integration of harvest, renewal and maintenance activities are being met.		√					
8. To examine and report on the relationship between the maximum withdrawal per working group as established in Section 30 of the FMA Agreement and the actual withdrawals and reserves per working group which have occurred on the forest during the ten year period.		√					
9. To examine and report upon the relationship between the harvest and growth, by applying free-to-grow benchmark standards, including forest regeneration success, that has occurred on the forest during the ten-year period.		√					

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<b>8.0 CONTRACTUAL OBLIGATIONS</b>						
10. To examine and report if fifth-year stocking assessments have been carried out and if the areas described in Table 1 of the ground rules assessed as failures have been retreated at company cost.		√				
11. To examine the relationships between the predicted volume/area yields in the timber management plan with:  a) actual yields reported for the past 5-year period b) yields forecasted for the next 5-year period						
<b>8.2 SFL Requirements (verify actual licence)</b>  Recommendations from previous FMA/SFL reviews must be addressed in current plans.			√		<ol style="list-style-type: none"> <li>Review the last FMA/SFL Review and determine whether recommendations made in that report have been addressed in the current plan. Where the last FMA/SFL Review was conducted after the development of the current plan determine whether the recommendations have been addressed in annual work schedules.</li> <li>Where recommendations have not been addressed determine whether a reasonable explanation has been documented.</li> </ol>	FMA Review  FMP  Annual Work Schedule

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	TMPM	FMA	FMPM SFL	Date Req'd. Best Practice		
<b>8.0 CONTRACTUAL OBLIGATIONS</b>						
2. Minister requires SFL company to conduct surveys, inventories, etc., as per the Forest Information Manual. (Also refer to 3.1.1 and 7.8.1)			√	TBD Upon Reg'n	Review and identify if surveys, inventories, etc. as required have been achieved as per Forest Information Manual (Draft). See also section 3.1.	Copies of surveys, inventories
3. Where either the Minister or the Company becomes aware of killed or damaged forest resources on a License area they shall give notice to the other party. Within 30 days of this notice the Company shall give notice as to whether they wish to use the resources. If Company chooses to salvage the resources they shall pay the appropriate Crown charge and renew the area accordingly, otherwise MNR may have this area salvaged through an overlapping license.			√		<ol style="list-style-type: none"> <li>1. Determine whether remedial plans have been prepared.</li> <li>2. Conduct a field examination of such areas.</li> <li>3. Determine whether the licensee has informed the MNR of forest areas killed or damaged, or whether the MNR has likewise informed the licensee of such areas.</li> <li>4. Determine whether the licensee has given notice as to whether it intended to use the resources in question, and whether the licensee has taken any additional appropriate steps as set out in the Sustainable Forest License in effect.</li> </ol>	<p>Remedial plans</p> <p>Field examinations</p>
4. SFL company will participate in a pest control program to the extent required, and in the manner required, by the Sustainable Forest License in effect.			√		Determine from company records and the MNR whether company has participated in the pest control program.	<p>Maps of affected areas</p> <p>Details of pest control programs</p>
5. The SFL company shall pay all renewal charges to the Trustee of the Forest Renewal Trust and comply with all terms of the Forest Renewal Trust Agreement, including all subaccounts.			√		Examine the Forest Renewal Trust Agreement to determine if renewal charges have been paid as per agreement, including subaccounts.	Forest Renewal Trust Agreement
6. Verify that the SFL's costs of renewal for which it received reimbursement from the Trust were incurred, and that these costs were incurred for eligible silviculture work as defined in the Trust Agreement.					Review a representative sample of reimbursement (from the Renewal Trust) transactions. Determine whether reimbursements were for eligible silviculture work, as required by the Trust Agreement.	<p>Forest Renewal Trust Agreement;</p> <p>Records of eligible silviculture work and Renewal Trust reimbursements;</p> <p>Field examinations</p>
7. The SFL company must maintain records, maps of eligible silviculture and the cost thereof.			√		Examine and review all records and maps of eligible silviculture work and costs to ensure that only eligible amounts were included in the costs.	Records and maps of silviculture work.

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<b>8.0 CONTRACTUAL OBLIGATIONS</b>							
8. The SFL company shall meet silvicultural standards on all class X and Y lands, or Category 2 lands, regardless of who did the harvesting or who performed the eligible silviculture work. The SFL will undertake the tending in class Z areas and ensure that they are documented and mapped. On SFLs where lands have been classified into Categories 1 and 2, the lands falling into Category 1 must be mapped and documented.			√			<p>1. Examine the records for class X, Y and Z lands, or Category 1 and 2 lands, for listing of activities by SFL according to silvicultural standards.</p> <p>2. Conduct a field examination on a representative basis.</p>	<p>Records of silvicultural activities in class X, Y and Z lands (or Category 1 and 2 lands)</p> <p>Field examination</p>
9. The SFL company must assume full responsibility for all forestry activities and mining claims.			√			Review the areas listed by MNR of all claim holders and determine if the SFL company has been contacted by them.	Records of silviculture activities on known mining claims
10. The company must have paid up to date all annual area charges and forestry future charges.			√			<p>1. Determine whether the company has paid all applicable charges.</p> <p>2. Determine whether the company has made appropriate payments for the Crown Forest resources harvested under the licence.</p>	MNR statement
11. The SFL must comply with its wood supply agreements as specified in Appendix E to the SFL agreement, "Wood Supply Commitments".			√			Review Appendix E of the SFL agreement and determine whether the company has complied with the requirements for wood supply.	SFL Agreement
12. The SFL must comply with section 4.3 of the SFL agreement and provide the Minister with information required as per the Forest Information Manual.			√	TBD Upon Reg'n		Determine whether the company SFL has provided the required reports to the minister and has complied with Section 4.3 of the agreement.	Draft Forest Information Manual
13. The Company shall establish and describe in writing to the Minister a system to monitor its forest operations to ensure compliance with the applicable Forest Management Plan and with Ministry manuals and guidelines affecting those forest operations. At the end of each fiscal year, the Company shall provide an annual report to the Minister on the result of applying this system.			√	As per SFL cond'n date		<p>1. Review the system for monitoring compliance.</p> <p>2. Review the annual report to the Minister on the results of compliance and determine if the comments contained therein are consistent with the results of the audit.</p>	<p>Compliance system (plan)</p> <p>Compliance system documentation</p> <p>Annual Report</p>

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	TMPM	FMA	FMPM SFL	Date Req'd. Best Practice		
<b>8.0 CONTRACTUAL OBLIGATIONS</b> 14. The SFL must prepare and submit for Ministers approval, a forest compliance plan for planning, monitoring, reporting and education / prevention on its forest operations and those of any overlapping licensees to ensure compliance with all applicable legislation, regulation, manuals and guidelines.			√	As per SFL cond'n date	Review SFL compliance plan for comprehensiveness and conformity with Guideline.	SFL Compliance Plan  Guideline for Forest Industry Compliance Planning (March, 1998)
15. The Plan shall be prepared in accordance with standards established by the Minister; operations may not commence without Plan approval.			√	As per SFL cond'n date	Review plan for conformity with Guideline and compare approval date with operations approval date.	SFL Compliance Plan Guideline for Forest Industry Compliance Planning Operation Approvals License Approval
16. The SFL is to establish and deliver an internal prevention / education program and provide for individual staff training.			√	As per SFL cond'n date	Determine if SFL has a documented prevention / education program for compliance (training) and that it is being delivered.	Training plans  Training records
17. The SFL must conduct inspections of forest operations, provide reports to the Minister and comply with the company's approved compliance plan.			√	As per SFL cond'n date	Determine scope of inspections relative to all forest operations and provision of same to the Minister.	Compliance inspection documentation (reports)

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**ATTACHMENT 1**

Attachment 1 - Presentation Standards for Public Information (Forest Management Planning Manual)		
<b>General</b>		
1	Separate notices will be placed in the Environmental Registry as required by the Environmental Bill of Rights for stages One (Invitation to Participate), Four (Draft Plan Review) and Five (Plan Inspection).	Part A Section 3.3.1
2	The format of all maps presented in the planning and consultation process will conform with the standards of the Forest Information Manual.	Part A Section 3.3.1
<b>Stage 1</b>		
1	A Notice of Invitation to Participate will be issued at the beginning of the planning process.	Part A Section 3.3.2.1
2	At the same time as the Invitation to Participate is issued, a notice will be made to native communities including an invitation to participate in the preparation of the Native Background Information Report (allow 30 days response) and a request to participate in the Forest Management Native Consultation Program (60 days response time).	Part A Section 3.3.2.1
<b>Stage 2</b>		
1	A background summary of the plan and a number of summary maps will be available for public distribution at the Information Centre.	Part A Section 3.3.3.2
2	Public notices shall contain at a minimum the items indicated in Section 3.3.3.1.	Part A Section 3.3.3.1
3	At the Information Centre, the most current versions of the background information provided with the Invitation to Participate will be provided in addition to the items noted in Section 3.3.3.2.	Part A Section 3.3.3.2
4	Where a native community has chosen the Native Consultation Program, the MNR and the community will agree on a forum for all further discussions and a notice issued to the community advising of the forum for review of the Native Background Information Report.	Part A Section 3.3.3
<b>Stage 3</b>		
1	A background summary for the plan and summary maps will be available to the public at the meeting.	Part A Section 3.3.4.2
2	A public notice for the Second Information Centre must be issued and contain those items identified in Section 3.3.4.1.	Part A Section 3.3.4.1
3	At the Information Centre, the most recent versions of the background information which was initially provided in stage 1 will be provided, in addition to the maps listed in Section 3.3.4.2.	Part A Section 3.3.4.2
4	A notice will be issued to Native Communities indicating the forum and time to review the Preliminary Report on the Protection of Identified Native Values.	Part A Section 3.3.4.2

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**Attachment 1 - Presentation Standards for Public Information  
(Forest Management Planning Manual)**

**Stage 4**

1	<p>At a minimum, the following must be available for public review at the MNR district office:</p> <ul style="list-style-type: none"> <li>i) draft forest management plan;</li> <li>ii) accompanying supplementary documentation, which describes all information developed and used in the planning; and,</li> <li>iii) MNR's preliminary list of required alterations to the draft plan.</li> </ul> <p>As well, the plan author must be available to assist reviewers and answer questions.</p>	Part A Section 3.3.5.2
2	The public Notice of Draft Plan Review will contain the items indicated in Section 3.3.5.1	Part A Section 3.3.5.1
3	The information and maps detailed in Section 3.3.5.2 will be available at each of the locations specified in the notice, including the most current background information previously supplied.	Part A Section 3.3.5.2
4	A copy of the draft plan and supplementary documents will be provided to the appropriate regional office of the Ministry of Environment and Energy.	Part A Section 3.3.5.3
5	<p>Copies of the:</p> <ul style="list-style-type: none"> <li>i) draft forest management plan;</li> <li>ii) supplementary documentation;</li> <li>iii) summary of the draft plan; and,</li> <li>iv) MNR's preliminary list of required alterations.</li> </ul> <p>shall be available for public review during normal business hours at:</p> <ul style="list-style-type: none"> <li>a) MNR district office;</li> <li>b) appropriate MNR regional office; and,</li> <li>c) a location in Toronto provided by the MNR.</li> </ul>	Part A Section 3.3.5.3
6	The Final Report on Protection of Identified Native Values will be provided to the Native community at the same time as the Notice of Draft Plan Review.	Part A Section 3.3.5

**Stage 5**

1	Public Notice for the Plan Inspection will include those items identified in Section 3.3.6.1	Part A Section 3.3.6.1
2	The information and maps listed in Section 3.3.6.2 must be made available at the specified locations.	Part A Section 3.3.6.2

**Ontario Ministry of Natural Resources  
Independent Forest Audit Protocol**

Attachment 1 - Presentation Standards for Public Information (Forest Management Planning Manual)		
3	A copy of the MNR approved Forest Management Plan and the supplementary documentation must be provided to the appropriate regional office of the Ministry of Environment & Energy.	Part A Section 3.3.6.3
4	A copy of the summary of the approved plan must be provided to the Environmental Assessment Branch of the Ministry of Environment & Energy.	Part A Section 3.3.6.3
5	<p>The following must be made available for public review:</p> <ul style="list-style-type: none"> <li>i) MNR approved plan;</li> <li>ii) supplementary documentation; and,</li> <li>iii) summary of the approved plan.</li> </ul> <p>at the following locations:</p> <ul style="list-style-type: none"> <li>a) MNR District Office;</li> <li>b) appropriate MNR regional office; and,</li> <li>c) location in Toronto provided by the MNR.</li> </ul> <p>The approved forest management plan must be available at these locations for the duration of the five-year term.</p>	Part A Section 3.3.6.3
6	A summary of the approved plan and a list of the major changes to the draft plan must be made available to the public at the locations indicated in the Notice of Plan Inspection.	Part A Section 3.3.6

**Ontario Ministry of Natural Resources  
Independent Forest Audit Protocol**

ATTACHMENT 2 - REPORTING TABLES

<b>TABLE</b>	
<b>TMPM</b>	
6.1	Annual depletion area summarized in total, by working group, age class and depletion type.
6.2	Annual harvest area depleted, by licensee, and comparison of current total depletion by licensee with cumulative total depletion (and with balance remaining for term).
6.3	Annual wood utilization by volume depletion, by licensee, by species, and comparison of total annual utilization to total cumulative and to balance remaining for term.
6.4.1	Annual area of renewal and maintenance activities (uneven-aged renewal, even-aged renewal, site preparation, tending and protection) by activity, by working group. Comparisons of annual to cumulative and balance remaining for term. management 6.4.1) and table 6.4.2 for FMA's showing renewal and maintenance done at company cost. Summary of activities and MNR payments in table 6.4.3.
6.4.2	Same as table 6.4.1, but showing only renewal and maintenance activities done at company expense. Required for FMA-holders only.
6.4.3	Annual summary of area of renewal and maintenance operations, by treatment, and showing payments received, for FMA forests only. Grouped by 'Recent Cutover', 'B&S & NSR' and 'Stands'.
6.5	Annual tree improvement activities, by species, by tree improvement categories. Primarily reported by area.
6.6	Annual and cumulative kilometres and costs/payments for road construction, reconstructions and maintenance, by road. For FMA's dollar figures reported will be amount of subsidy received, not total dollar cost.
6.7.1	Annual and cumulative areas assessed for FTG, and areas approved, by working group or forest unit. Separate reporting of treated and untreated areas; approved areas broken down by age class.
6.7.2	Annual report of stocking assessment status, showing area by stocking percentage ranges, for each working group or forest unit. Required for FMA-holders only.
<b>FMPM</b>	
AR-1	The actual annual forest depletion area by forest unit, age class, stage of management and depletion type. A stand listing of all the stands that have been depleted, and maps which identify the depleted areas must be submitted with the annual report. The stand listing will identify the depletion type and the silvicultural system, harvest method and logging method which were implemented for each stand.
AR-2	The actual annual forest depletion area by licensee, forest unit, age class and stage of management.
AR-3	The annual volume which was utilized (including commercial thinning) must be reported by licensee (or group of licensees), area harvested, product and species.
AR-4	Annual estimates of volume losses for the areas of natural depletion.
AR-5	Annual harvest volume from the management unit is reported by mill, product and species.
AR-6	The annual area of regeneration, site preparation, tending and protection must be reported. The treatments must be identified in stand listings by silvicultural treatment method, and on a map.
AR-7	The annual results of assessments of regeneration success must be reported by forest unit and silvicultural treatment package.
AR-8	The area harvested during the year and the projected successful regeneration of that area by year must be reported by forest unit.
AR-9	The areas successfully regenerated to each forest unit during the year must be reported. For all areas successfully regenerated, the original forest unit and the year in which the harvest occurred must also be provided in this table.

**Ontario Ministry of Natural Resources  
Independent Forest Audit Protocol**

<b>TABLE</b>	
AR-10	The length of each new primary and secondary road which was constructed, and the use management (including maintenance, access control and abandonment) which was implemented for each new or existing road must be reported in this table. Maps that identify the locations of new primary and secondary access roads, which were constructed during the year, must also be submitted with the annual report.
AR-11	Revenues and expenditures must be reported annually including those items indicated in Section 3.2 of Part C.
AR-12	Two reports are required for compliance reporting, one summarizing SFL holder conducted inspections and a second one summarizing MNR audits of SFL conducted inspections.
<b>REPORT OF PAST FOREST OPERATIONS (RPFO)</b>	
<b>TMPM</b>	
4.1	Report on Depletion By Area - by each working group
4.2	Report of Harvest - Area Depletion By Licensee
4.3.1	Report on Wood Utilization - for each licensee by species
4.3.2	Report of Wood Utilization for Prime Licensee or Agreement Holder Mill(s)-total vs. planned volume
4.4	Report of Renewal and Maintenance Operations - actual vs. planned.
4.5	Report of Tree Improvement Support
4.6	Report of Access Road Construction and Maintenance - actual km of primary and secondary road vs. planned.
4.7	Report of Free-to-Grow Assessment and Success - actual areas treated and untreated in each working group vs. planned.
<b>FMPM</b>	
RPFO-1	
RPFO-2	A comparison of planned and actual depletions must be made, summarized by forest unit, age class, and depletion type and compared to predicted levels.
RPFO-3	Planned and actual harvest levels by licensee, forest unit and age class must be summarized.
RPFO-4	For each licensee a comparison of the actual and planned volumes by species of timber utilized and products harvested must be summarized.
RPFO-5	The volume lost to natural causes and the method of estimating the amount must be discussed and summarized in table form.
RPFO-6	A comparison of the planned and actual volume of timber received by each mill must be prepared by product category and species, and if appropriate supply agreements must be noted.
RPFO-7	A comparison must be made of the planned and actual areas site-prepared, regenerated, tended and protected by silvicultural treatment method, including maps.
RPFO-8	The planned and actual area assessed for regeneration and results of assessment for each forest unit and silvicultural treatment package. Conclusions as to regeneration success must be stated.
RPFO-9	A status report of renewed harvest areas must be presented, including the projected and actual areas and years of renewal.
RPFO-10	A comparison of planned and actual primary and secondary road construction must be reported, as well as maps identifying the location of all roads.
RPFO-11	A comparison of planned and actual revenues and expenditures must include: <ul style="list-style-type: none"> <li>i) government revenue from stumpage and area charges</li> <li>ii) spending for road construction and maintenance</li> <li>iii) spending for regeneration, tending and protection operations.</li> </ul>
RPFO-12	A summary of forest operations inspection reports must be prepared by the MNR and reported in a table and conclusions stated thereon.
RPFO-13	

**Ontario Ministry of Natural Resources  
Independent Forest Audit Protocol**

<b>TABLE</b>	
RPFO-19	All forest sustainability indicator levels must be recorded at the end of the plan term and must be summarized in tables. An assessment must be made of the success of the plan in achieving forest sustainability, through the examination of the measurable indicators of forest sustainability, and analysis of the changes of forest condition and the socio-economic conditions.

**APPENDIX B**  
**INFORMATION TO BE GATHERED**  
**FROM AUDITEES AND MNR**

**APPENDIX B**  
**INFORMATION TO BE GATHERED FROM AUDITEES AND MNR**

Note: The information requested below will be provided either entirely by the MNR (in cases of Crown Management Units) or by the SFL holder (in cases of a SFL or deemed SFL).

	SOURCE OF CRTIERIA			Required	Received
	TMPM FMA	FMPM SFL	Best Practice		
<b>GENERAL</b>					
<ul style="list-style-type: none"> <li>One copy of the relevant Forest Management Plan(s), including maps, text and an index and approved amendments. A key map (e.g. 1:150,000 scale) should be included if available.</li> </ul>	√	√		On award	
<ul style="list-style-type: none"> <li>Supplementary documentation for the relevant Forest Management Plan(s)</li> </ul>	√	√		Pre- audit	
<ul style="list-style-type: none"> <li>A map identifying the location of the management unit, showing the relevant MNR administrative units (Area, District, Region), indicating scale and direction and displaying appropriate labels. Additional key information about the geographical context of the management unit (e.g. settlements, transportation corridors, water bodies and/or land uses, etc.) may also be displayed</li> </ul>	√	√		On award	
<ul style="list-style-type: none"> <li>Policy or Mission Statement for the management unit and/or company</li> </ul>			√	Pre-audit	
<ul style="list-style-type: none"> <li>Documents evidencing membership, participation, or support for forest research organizations, research projects and persons</li> </ul>			√	Start of field audit	
<ul style="list-style-type: none"> <li>Copies of the last FMA review or like review completed</li> </ul>	√	√		On award	
<ul style="list-style-type: none"> <li>Documents relating to internal directives or guides on environmental practices, including emergency procedures for woodlands operations.</li> </ul>			√	Start of field audit	
<ul style="list-style-type: none"> <li>Copies of the Forest Resource Licence, deemed SFL's, with amendments to date</li> </ul>	√	√		On award	
<ul style="list-style-type: none"> <li>Forest Manager's Report</li> </ul>		√	√	Pre-audit	
<ul style="list-style-type: none"> <li>Compliance plans</li> </ul>			√	Pre-audit	
<b>PUBLIC PARTICIPATION PROCESS</b>					
<ul style="list-style-type: none"> <li>Copy of terms of reference, and correspondence file of the Forest Management Planning team.</li> </ul>	√	√		Start of field audit	
<ul style="list-style-type: none"> <li>Copy of the terms of reference and correspondence files of the Local Citizens Committee</li> </ul>	*	√		Start of field audit	
<ul style="list-style-type: none"> <li>District Mailing List</li> </ul>				On award	
<ul style="list-style-type: none"> <li>LCC Membership List</li> </ul>				On award	

**APPENDIX B**  
**INFORMATION TO BE GATHERED FROM AUDITEES AND MNR**

	SOURCE OF CRTIERIA			Required	Received
	TMPM FMA	FMPM SFL	Best Practice		
• First Nation List				On award	
• Minutes of the meetings of the Planning Team and the Local Citizens Committee	√	√		Pre-audit	
• Made available copies or originals of the following public notices issued including advertisements placed in the media and any other notices issued such as flyers or posters: <ul style="list-style-type: none"> <li>• Notice of Invitation to Participate</li> <li>• Notice of the First Information Centre</li> <li>• Notice of the Second Information Centre</li> <li>• Notice of Draft Plan Review</li> <li>• Notice of Plan Inspection</li> <li>• Notice of Annual Work Schedule</li> <li>• Notice of Prescribed Burn</li> <li>• Notice of Herbicide and Insecticide Application</li> </ul>	√ √ √ √ √ √ √	√ √ √ √ √ √ √		Start of field audit	
• Copies or access to notices or invitations sent directly to individuals or organizations and copies of any other notices issued not included in the above list should also be included.	√	√		Start of field audit	
• Attendance log for each of the public meetings held to discuss the Forest Management Plan and a summary of comments received during those meetings.	√	√		Start of field audit	
• List of documents, exhibits and background information used at the public meetings.	√	√		Start of field audit	
• Where a native community opted for additional consultation, copies of the following reports are required: <ul style="list-style-type: none"> <li>• Forest Management Native Consultation Process</li> <li>• Draft Native Background Information</li> <li>• Preliminary Report on the Protection of Identified Native Values</li> <li>• Final Report on the Protection of Identified Native Values</li> </ul>	**	√		Start of field audit	
• If the native community opted for the Native Consultation Process, include copies of notices to the native community.	**	√		Start of field audit	
<b>FOREST RESOURCE MANAGEMENT</b>					
• Access to background information used by the Planning Team, including results of forest decision support models, including SFMM case files and input files.	√	√		Start of field audit	

**APPENDIX B**  
**INFORMATION TO BE GATHERED FROM AUDITEES AND MNR**

	SOURCE OF CRTIERIA			Required	Received
	TMPM FMA	FMPM SFL	Best Practice		
<ul style="list-style-type: none"> <li>Information regarding the current forest resources inventory used in the planning process including maps, ledgers and tables and any updates to that information. Include a description of the methodology and responsibilities for collection and compilation of forest inventory.</li> </ul>	√	√		Start of field audit	
<ul style="list-style-type: none"> <li>Information or copies of past forest inventories.</li> </ul>	√	√		Start of field audit	
<ul style="list-style-type: none"> <li>Area Inspection Reports.</li> </ul>	√	√		Start of field audit	
<ul style="list-style-type: none"> <li>Silvicultural ground rules, &amp; silviculture assessment records.</li> </ul>	√	√		Pre-audit	
<ul style="list-style-type: none"> <li>Documents other than those included in the Forest Management Plan regarding specific mgmt. Activities to maintain or improve fish and wildlife habitats.</li> </ul>	√	√		Start of field audit	
<ul style="list-style-type: none"> <li>Documentation on identification and activities related to special areas of concern and values, e.g. heronries, eagle nests, reserves, native sites</li> </ul>	√	√		Start of field audit	
<ul style="list-style-type: none"> <li>Internal documents dealing with mitigating/minimizing environment impacts results from forest mgmt. Activities</li> </ul>	√	√		Start of field audit	
<ul style="list-style-type: none"> <li>Information regarding the socio-economic profile of the region including population data, resource use data, recreational use data and results of the socio-economic analysis.</li> </ul>		√		Pre-audit	
<ul style="list-style-type: none"> <li>Historic harvest map for the unit, colour-coded by silviculture system and stage of management.</li> </ul>	√	√		Pre-audit	
<ul style="list-style-type: none"> <li>List of all the stands harvested in the term under audit in an electronic format.</li> </ul>	√	√		Pre-audit	
<ul style="list-style-type: none"> <li>Harvest records of areas and volumes from the present planning period to the previous planning period.</li> </ul>	***	√		Start of field audit	
<ul style="list-style-type: none"> <li>Information on any other formal inventory data for area on landforms, geology, soils used in management planning and implementation.</li> </ul>		√		Start of field audit	
<ul style="list-style-type: none"> <li>Information and documents on insect, disease and fire occurrences, including areas and volumes affected in the depletion records ledger. Include MNR and Forestry Canada documentation if relevant to the area.</li> </ul>	√	√		Start of field audit	

**APPENDIX B**  
**INFORMATION TO BE GATHERED FROM AUDITEES AND MNR**

	SOURCE OF CRTIERIA			Required	Received
	TMPM FMA	FMPM SFL	Best Practice		
<ul style="list-style-type: none"> <li>Other wildlife inventory information including trap-line records and habitat supply assessment, game animal survey records, tourism and recreational use.</li> </ul>	√	√		Start of field audit	
<ul style="list-style-type: none"> <li>Areas Selected for Operations map if not included in the Forest Management Plan.</li> </ul>	√	√		Start of field audit	
<ul style="list-style-type: none"> <li>Depletion map for the previous planning period.</li> </ul>	√	√		Start of field audit	
<ul style="list-style-type: none"> <li>Annual Work Schedules (five years to present)</li> </ul>	√	√		Start of field audit	
<ul style="list-style-type: none"> <li>Annual Reports (five years to present)</li> </ul>	√	√		Pre-audit	
<ul style="list-style-type: none"> <li>Copy of the Report of Past Forest Operations used in the planning process of the current Forest Management Plan</li> </ul>	√ ****	√ ****		On award	
<ul style="list-style-type: none"> <li>Third party agreement, other agreements regarding uses (e.g. with tourist operators, trappers, etc.).</li> </ul>	√	√		Start of field audit	
<ul style="list-style-type: none"> <li>Copies of all operational plans for prescribed burns planned in each year of the five year term</li> </ul>	√	√		Start of field audit	
<ul style="list-style-type: none"> <li>Maps indicating the placement of public notices regarding the application of pesticides.</li> </ul>	√	√		Start of field audit	
<ul style="list-style-type: none"> <li>Records regarding the basis for pesticide application and documentation of consideration of management options for areas eligible for insect pest management.</li> </ul>	√	√		Pre-audit	
<ul style="list-style-type: none"> <li>A copy of the Post Operations Report for each aerial application of herbicide or insecticide.</li> </ul>		√		Pre-audit	
<ul style="list-style-type: none"> <li>Details of company or management unit training and instructional procedures relating to the use of pesticides, and silvicultural contractors where certification is required, including list of staff involved, and their qualifications and licencing by MOEE.</li> </ul>			√	Start of field audit	
<ul style="list-style-type: none"> <li>Copies of any requests for amendments to the Forest Management Plan.</li> </ul>	√	√		Start of field audit	
<ul style="list-style-type: none"> <li>If an amendment request is made, copies of the public notices should be provided, including:                             <ul style="list-style-type: none"> <li>Notice of Minor amendment Inspection (for minor amendments)</li> <li>Notice of Major Amendment Inspection (for major amendments)</li> <li>Notice of Information Centre</li> </ul> </li> </ul>	√	√		Start of field audit	
<ul style="list-style-type: none"> <li>Copies of bump-up requests, if any.</li> </ul>	√	√		Start of field audit	

**APPENDIX B**  
**INFORMATION TO BE GATHERED FROM AUDITEES AND MNR**

	SOURCE OF CRITERIA			Required	Received
	TMPM FMA	FMPM SFL	Best Practice		
<ul style="list-style-type: none"> <li>List of charges laid or pending with the Ministry of the Environment, Ministry of Labour, Department of Fisheries and Oceans, or the MNR, if any exist. Documentation of any relevant EBR investigations.</li> </ul>	√	√		Start of field audit	
<b>HUMAN RESOURCES</b>					
<ul style="list-style-type: none"> <li>Organizational chart indicating all forestry staff and their professional designations and education background (personal employee details, such as birth date or evaluation records are not required).</li> </ul>			√	Start of field audit	
<ul style="list-style-type: none"> <li>Documentation of training courses in safety, health, etc., related to forest management activities and a list of the staff attending.</li> </ul>			√	Start of field audit	
<ul style="list-style-type: none"> <li>Documentation of professional, technical or other courses, seminars and meetings attended by staff, which deal with aspects of their management activities, particularly those in which staff have acted as instructors or speakers.</li> </ul>			√	Start of field audit	

**Notes:**

- \* **Local Citizens Committee (LCC) a requirement for TMP plans scheduled for renewal after summer, 1995**
- \*\* **Native consultation program requirement for TMP plans scheduled for renewal after summer, 1995**
- \*\*\* **Current requirement - area only**
- \*\*\*\* **Future requirement - both area and volume**
- \*\*\*\*\* **Regarding Reports of Past Forest Operations to be reviewed by auditors, the following background information may be of assistance:**
  - **Prior to 1998, RPFOs must prepared according to the requirements of the TMPM. The RPFO would be for the immediately preceding five-year period, for example: for a 1997 FMP, RPFO would be for the 1992-97 period. For this RPFO use the criteria and procedure listed under IFAPP 7.0.1, p. A40. (Specific audit criteria kick in on the dates shown in the IFAPP. The RPFO however, is a slightly different situation, in that the RPFOs prepared for plans written prior to 2003 will have to be done to the extent possible according to the new FMPM criteria.)**
  - **Beginning in 1998, RPFOs are required to address the period ending five years prior to the new FMP, plus examine issues stemming from 1 or two years of the current plan, plus information from as many previous plan terms as possible. For example: RPFOs for 1998 plans are required to address the period 1988-93.**
  - **It should also be noted that the RPFO under the FMPM is in fact a separate document from the FMP, this is a change from those RPFOs prepared according to the TMPM. Finally, an RPFO summary is required for those RPFOs written in association with 1998 and later plans, but not for those written with 1997 plans.**

“On award”: to be provided for the audit team immediately following the award of the contract.

“Pre-audit”: to be gathered by the auditor prior to producing the first draft of the Audit Plan.

**APPENDIX C**  
**COMPARISON AND TREND ANALYSIS OF**  
**PLANNED VS.**  
**ACTUAL FOREST OPERATIONS**

**The Crown reserves the right to make slight modifications to Appendix C prior to the award of the Contract.**

## APPENDIX C

### COMPARISON AND TREND ANALYSIS OF PLANNED VS. ACTUAL FOREST OPERATIONS

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Appendix C will only cover **managed Crown land** as defined by the Forest Management Planning Manual (FMPM). In addition this appendix will only show information related to the past and present, not the future. If 20-year projections exist within the current forest management plan for any of the seven tables identified, the auditee is encouraged but not required to include those projections within Appendix C.

Appendix C will include the **summary of the report of past forest operations plus the following tables**. This summary generally is text only and therefore to satisfy the demand for trend analysis, a number of tables will be required as well. Part C of the FMPM describes the requirements of the summary of the report of past forest operations. The tables to be included will in a number of cases be FMPM or Report of Past Forest Operations (RPFO) tables thereby serving to minimize any workload. The tables and text of Appendix C are to be prepared by the auditee. The auditee, under the signature of a Registered Professional Forester (RPF), is required to prepare these tables and the summary of the report of past forest operations. The tables and text are to be provided by the auditee to the auditor at or before the Pre-Audit Meeting. The auditor will review the contents of Appendix C and analyze the results within the text of the audit report.

#### **Table 1 – Summary of Total Area Under Management**

- The sources of information are Timber Management Planning Manual (TMP) table 4.8.2 and FMP 1 and 2.
- To maintain continuity over the long term the standard twelve working groups from the Forest Resource Inventory are to be used.
- Include 3 five-year planning terms, ie. current FMP plus two preceding terms.
  - Managed Crown land only

#### **Table 2 - FMP 8 – Description of Forest Units**

- This table shows the transition between defined working groups and forest units. This makes the transition between the two classification systems transparent to the reader.
- The description of the forest units will need to be included for each of the 3 five-year planning terms (ie. current FMP plus two preceding terms). Use FMP-8 and include TMP table 4.11 as a source for previous terms.
- To maintain continuity over the long term the standard twelve working groups from the Forest Resource Inventory are to be used.

#### **Table 3 – Summary of Planned and Actual Harvest Volumes**

- Use RPFO 4 (if not available use TMP table 4.3.1) as source with column for each 5-year period, include 3 five year planning terms (ie. current FMP plus two preceding terms).
- Complete Appendix C Table - Summary of Planned and Actual Harvest Volumes until RPFO 4 is available
- Use Species

#### **Table 4 – Summary of Planned and Actual Harvest Area**

- Use RPFO 2 (if not available use TMP table 4.1) as source with column for each 5-year period, include 3 five year planning terms (ie. current FMP plus two preceding terms).
- Use Appendix C table - Summary of Planned and Actual Harvest Area until RPFO 2 is available.

#### **Table 5 – Summary of Managed Productive Forest by Forest Unit**

- Only FMP-9 will be required, include 3 five-year planning terms (ie. current FMP plus two preceding terms). It is recognized that the entire contents of FMP-9 are not available for preceding terms, TMP 4.8.2 and 4.9 will provide some of the information.

#### **Table 6 – Summary of Renewal and Maintenance – Planned vs. Actual**

- Use RPFO 7 (if not available use TMP table 4.4) as source with a column for each 5-year period, include 3 five-year planning terms (ie. current FMP plus two preceding terms).
- Table will show all forest units combined, individual forest units and future forest units are not required.

## APPENDIX C

### COMPARISON AND TREND ANALYSIS OF PLANNED VS. ACTUAL FOREST OPERATIONS

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#### **Forest Structure Summary (Summary by Total Age Class Structure)**

- Fulfilled by FMP 9 (used in Table 5) , if not available use Timber Management Planning Manual TMP table 4.9).
- Separate tables showing age class structure by individual forest unit are not required, rather this requirement will be met through FMP 9 or TMP table 4.9.
- The accompanying text will need to address any conversions that have or will occur as a result of practices on the unit and discuss those in the context of the FMP management objectives.

#### **Table 7 - Harvested Area Successfully Regenerated – Summary of All Forest Units**

- Individual tables by forest unit are not required.
- Use summary table - Harvested Area Successfully Regenerated – Summary of All Forest Units.
- To address the time lag that occurs prior to the point when regeneration can be assessed for success, use a standard delay of 10 years. Then compare the area harvested versus that assessed and that successfully regenerated for the 5 year period immediately preceding the 10 year period (for example: 2001-10 = 1991, therefore period of harvest would be 1986-1991). Record all your harvested hectares during this 5-year period (e.g. 1986-1991). For those hectares harvested between for example: 1986-1991:
  - 1) indicate the total area surveyed for regeneration success;
  - 2) area not surveyed;
  - 3) total hectares approved as free-to-grow or well-spaced-free growing;
  - 4) percent of surveyed hectares declared free-to-grow or well-spaced-free growing;
  - 5) area not free-to-grow or well spaced free growing and identify what categories this area falls into e.g. Not satisfactorily regenerated (NSR).
- The accompanying text must discuss achievements in terms of FMP objectives and address any conversions that have or will occur as a result of practices on the unit. The text should discuss how successful silvicultural practices are at regenerating harvested and naturally depleted stands to the desired forest units. If practices are not resulting in the desired forest units, the text should indicate what is being done to address the gap.

The auditee will need to pull information together for those RPFOs that do not comply with the requirements. However, it should be noted that the TMPM effective February 15, 1988 required copies of RPFO tables for the three earlier five-year terms with corrected data in place of the estimates to be included with the current RPFO as an appendix.

#### **Notes:**

1. Where tables refer to planned operations, they are as planned in the approved TMP or FMP.
2. Depending on the timing of an Independent Forest Audit it may be necessary to include an estimate(s) for the last year(s) of the five-year term of an FMP.
3. If there have been landbase changes on the Management Unit these should be noted in the text and as a footnote to the tables. The landbase changes may have resulted from various causes, including the Ontario Living Legacy.
4. The text should indicate who (ie. MNR or a Company) prepared the FMP or TMP for the three five-year terms.
5. The Tables that are to be used are attached as Excel spreadsheets.

March 28, 2001

2001 Independent Forest Audit

**Table 1 - Summary of Total Area Under  
Past and Current Plans - Crown Managed**

**MU: Blank Unit**

Land Class	Area in hectares	
	Past Plans	Current
Water	-	-
Non-Forested	-	-
Forested	-	-
Non-productive	-	-
Protection Forest	-	-
Production Forest	-	-
B&S / NSR	-	-
Working Group	-	-
Pw	-	-
Pr	-	-
Pj	-	-
S	-	-
B	-	-
By	-	-
C	-	-
He	-	-
Po	-	-
Bw	-	-
Mh	-	-
H	-	-
Total Production Forest	-	-
Total Forested Land	-	-

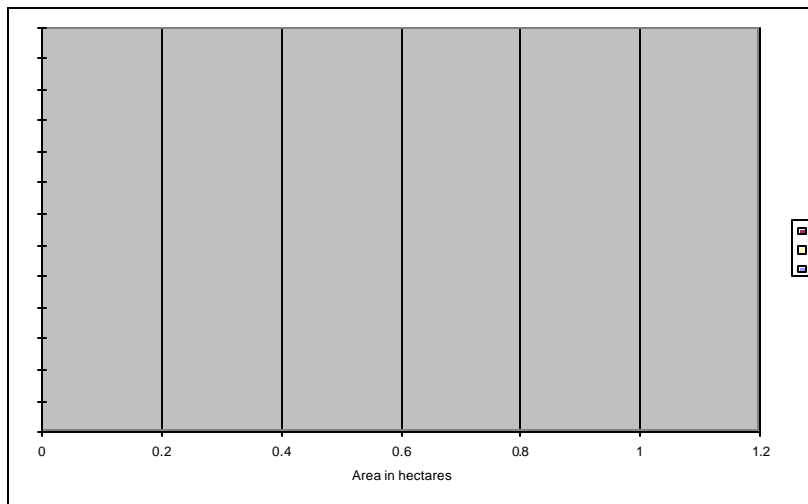


Table TMP - 4.8.2

Source: FMP - 1 and 2

**Table 2 - DESCRIPTION OF FOREST UNITS (FMP-8 )**

Forest Unit		Forest Type	Main Working Group	Site Type(s)	Silvicultural System	FRI Parameters & Criteria	Additional Information
Code	Name						

2001 Independent Forest Audit

**Table 3 - Summary of Planned & Actual Harvest Volumes**  
**MU: Blank Unit**

**Average Planned Annual Harvest**

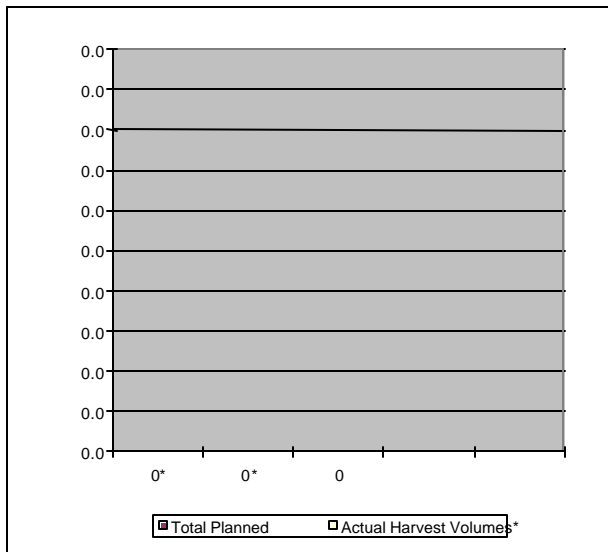
Volumes are Annualized for the indicated 5 year period

Species	Volume in '000's cubic metres		
	Past Plans	Current	
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
<b>Total Planned Volumes</b>	-	-	-

**Actual TSBS Harvest Volumes**

Volumes are Annualized for the indicated 5 year period

Species	Volume in '000's cubic metres		
	Past Plans	Current	
	0	0	0
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
<b>Total Actual Volumes</b>	-	-	-



Source:  
 Table TMP - 4.17 Table TMP - 4.3.1 Table SMPM RPFO -4  
 FMP - 21

**RPFO-4 SUMMARY REPORT OF WOOD UTILIZATION BY LICENSEE \***

Licensee or Grouping		Harvest Area (ha)	Product	Volume by Species (m <sup>3</sup> )																		
				Conifer									Hardwood									Total
													Subtotal									
	Planned																					
	Actual																					
All Licensees	Planned																					
	Actual																					
Total	Planned																					
	Actual																					

\*Alternate Table 3

### Table 4 - Summary of Planned & Actual Harvest Area

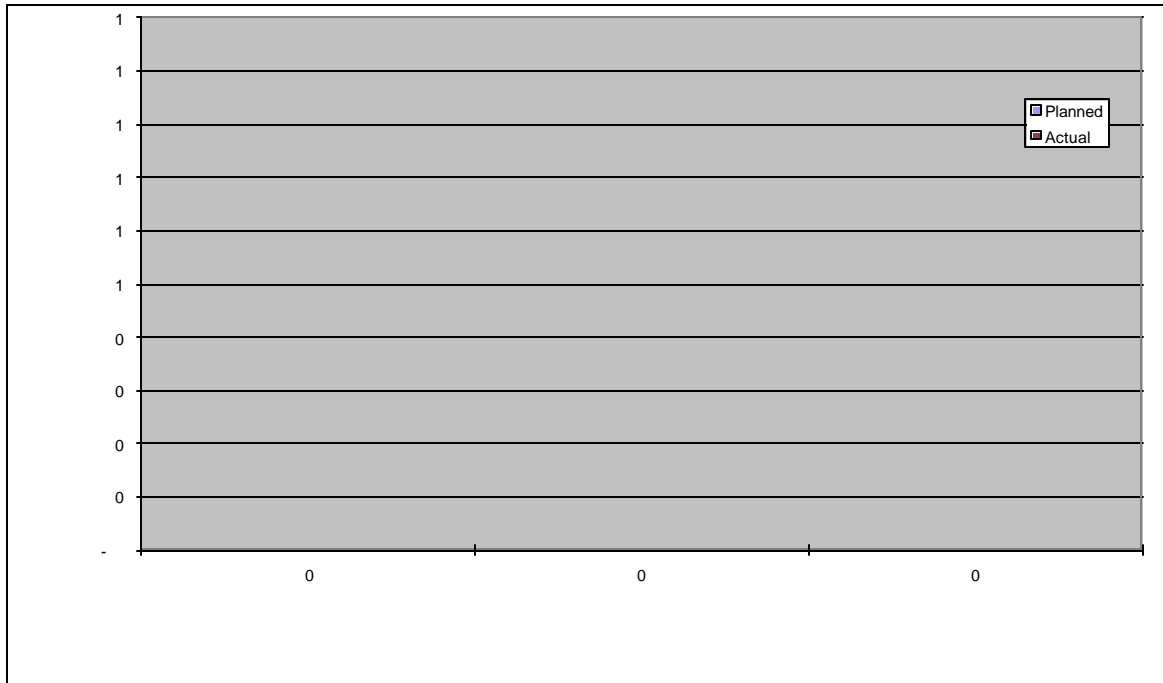
#### Past and Current

MU: Blank Unit

Area is Annualized for the indicated 5 year

Forest Unit	Planned Annual Harvest Area		Actual Harvest Area		
	Area in hectares		Area in hectares		
	Past Plans	Current	Past Plans	0	Current
	-	-	-	0	-
	-	-	-	0	-
	-	-	-	0	-
	-	-	-	0	-
	-	-	-	0	-
	-	-	-	0	-
	-	-	-	0	-
	-	-	-	0	-
Total Area	-	-	-	-	-

#### Planned vs. Actual Harvest Area



Source:

Table TMP - 4.15  
FMP - 18

Table TMP 4.1  
Table FMPM RPFO -2

**RPFO-2 SUMMARY REPORT OF DEPLETION AREA:  
COMPARISON TO THE SELECTED MANAGEMENT ALTERNATIVE\***

Forest Unit	Harvest and Bypass			Reserves			Fire		Insects		Other		Total		
	Available Harvest Area (ha)	Planned (ha)	Actual (ha)	Projected (ha)	Planned (ha)	Actual (ha)	Projected (ha)	Actual (ha)	Projected (ha)	Actual (ha)	Projected (ha)	Actual (ha)	Projected (ha)	Planned (ha)	Actual (ha)
Total															

\*Alternate Table 4

**Table 5 - SUMMARY OF MANAGED PRODUCTIVE FOREST BY FOREST UNIT (FMP-9)**

Forest Unit	Age Class	Protection Forest		Production Forest				
		(ha)	(m <sup>3</sup> )	Unavailable		Stage of Management	Available	
				(ha)	(m <sup>3</sup> )		(ha)	(m <sup>3</sup> )
Forest Unit Subtotal								
Total								

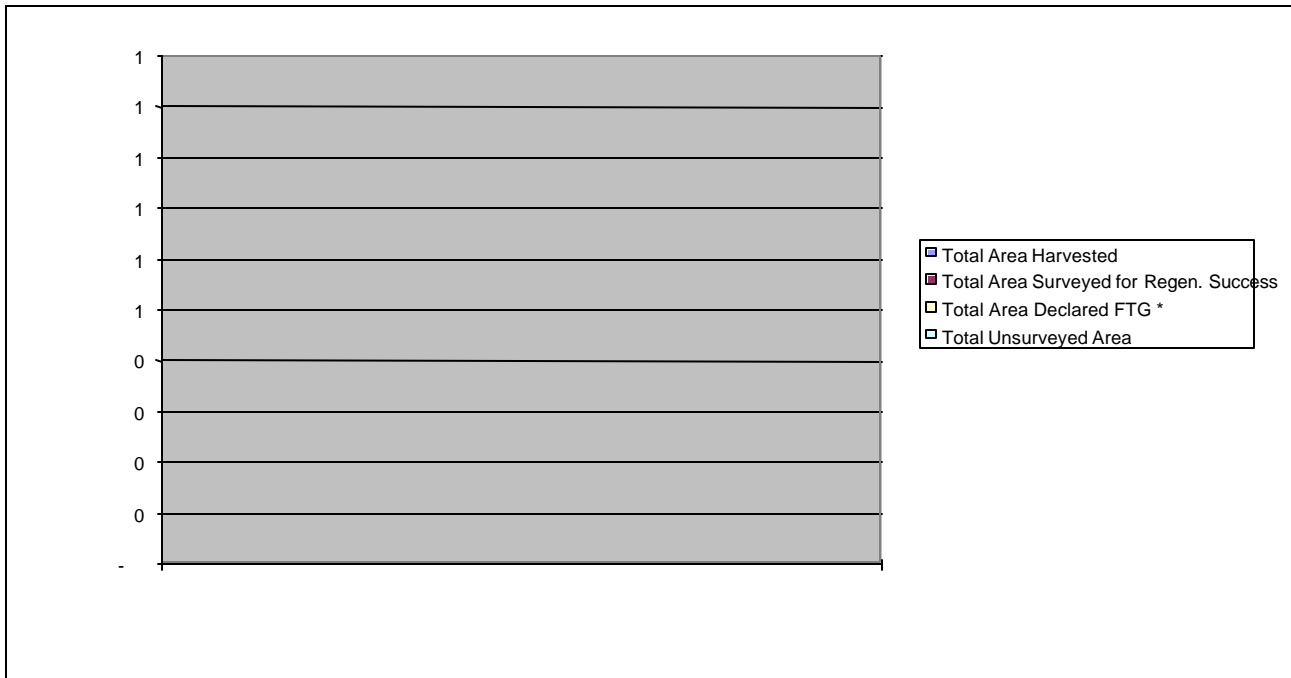


**Table 7 - Harvested Area Successfully Regenerated - Summary of All Forest Units**

**\*\*Applies only to Even-aged Management (clear-cut, shelterwood and seed tree systems)**

**MU: Blank Unit**

	AREA IN HECTARES (All Forest Units Combined)
<i>Total Area Harvested</i>	-
<i>Total Area Surveyed for Regen. Success</i>	-
<i>Total Unsurveyed Area</i>	-
<i>Total Area Declared FTG *</i>	-
<b>Total Area Surveyed not FTG</b>	-
NSR	-
B&S	-
Not Available for Regen. (eg. Roads & landings)	-
Other	-
<b>Percent of Area Surveyed Declared FTG</b>	



Note: \* FTG refers to area declared Free-to-grow or well-spaced free-growing

**APPENDIX D**  
**AUDIT REPORTING FORMAT**

## **APPENDIX D**

### **AUDIT REPORTING FORMAT**

#### **TRANSMITTAL LETTER**

- Covering letter to the auditee, Local Citizens' Committee, Forestry Futures Committee and MNR, submitting the final audit report following alterations. (Refer to Section 3.15 of the Audit Protocol for the distribution of the final audit report.

#### **LANGUAGE IN REPORTS**

- Language used should reflect a balance between technical information and understandability. Bearing in mind who audiences are, jargon and unnecessarily difficult vocabulary should be avoided as much as possible. The inclusion of charts, graphs and photos which assist understanding is encouraged.

#### **REPORT COVERS**

- The front cover of the report should clearly set out the name of the forest management unit being audited and the time covered by the audit. It should not, however, set out the name of the forest manager.

#### **AUDIT REPORT TABLE OF CONTENTS**

##### **1.0 EXECUTIVE SUMMARY (1 - 3 pages)**

- Summary of recommendations and findings and anything else of significance that the audit team feels appropriate, including the recommendations on licence extension. Should include a brief note on what forest managers were responsible for the management of the unit during the period audited, and at what particular times.

##### **2.0 INTRODUCTION**

###### **2.1 Audit Process**

- Purpose of Independent Forest Audit and overview of the process

###### **2.2 Forest Management Context**

- Scope of audit and location of management unit including:

###### **2.2.1** Map of management unit (SFL)

###### **2.2.2** Brief description of the forest being audited

###### **2.2.3** Identify and discuss relevant forest management issues

##### **3.0 SUMMARY OF AUDIT FINDINGS**

- Discussion of findings associated with each of the following broad principles for current requirements (obligations) and best practices including assessment of effectiveness and compliance with the criteria and make any suggestions or recommendations for improvement.
- The breakdown within each broad principle will be based on the audit protocol and actual content will be relative to the management unit being audited and the judgement of the audit team.
- Provide selected photographs of forestry practices, operations and findings.
- Discussions of issues / findings should clearly identify the party holding management responsibility for the unit when the issue arose, to preclude inferences that a subsequent manager was responsible. Where appropriate, auditors may wish to describe chronologically the stance taken by successive managers regarding issues observed by the audit team.
- Recommendations should have clear language, and be addressed to the appropriate parties.

###### **3.1 Commitment**

## **APPENDIX D**

### **AUDIT REPORTING FORMAT**

#### **3.2 Public Participation**

- 3.2.1** Local Citizens' Committee
- 3.2.2** Planning Team Activities
- 3.2.3** Public Participation
- 3.2.4** Native Peoples' Consultation

#### **3.3 Forest Management Planning**

- 3.3.1** Management Unit Description
- 3.3.2** Objectives/Strategies and Management Alternatives
- 3.3.3** Operational Planning
- 3.3.4** Plan Review, Approval, Amendments and Contingency Plans
- 3.3.5** Annual Work Schedules

#### **3.4 Plan Implementation**

- 3.4.1** Areas of Concern
- 3.4.2** Harvest
- 3.4.3** Access
- 3.4.4** Renewal and Maintenance

#### **3.5 Systems Support**

- 3.5.1** Human Resources
- 3.5.2** Documentation and Quality Control
- 3.5.3** Communication

#### **3.6 Monitoring**

- 3.6.1** General Monitoring
- 3.6.2** Annual Report
- 3.6.3** Report of Past Forest Operations

#### **3.7 Achievement of Management Objectives and Forest Sustainability**

#### **3.8 Licence Obligations**

### **4.0 SUMMARY OF INPUT TO AUDIT PROCESS**

- Provide a general discussion of findings relating to comments which may or may not lead to recommendations or suggestions.

- 4.1** General Public/Other Stakeholders
- 4.2** Local Citizens' Committee
- 4.3** Overlapping Licencees
- 4.4** SFL Holder
- 4.5** Ministry of Natural Resources

### **5.0 SUMMARY OF CONCLUSIONS AND RECOMMENDATIONS**

- This section should contain an overall assessment and statement of compliance, effectiveness and forest sustainability.
- Includes a recommendation regarding licence extension. The length of time which an SFL has been in existence should be considered / specified in formulating recommendations.

## **APPENDIX D AUDIT REPORTING FORMAT**

- Includes a summary, in table format, of the recommendation and suggestions provided in the report by broad principle.

### **APPENDICES TO THE AUDIT REPORT**

#### **Appendix A - Summary of Report for Past Forest Operations and Trend Analysis.**

- This appendix will comprise all of the text, graphics and background tables included in the Comparison and Trend Analysis of Planned vs. Actual Forest Operations produced by the forest manager.

#### **Appendix B – Audit Team Members and Qualifications**

#### **Appendix C – Independent Forest Audit Guiding Principles**

- Summary and brief description of the 8 guiding principles

#### **Appendix D – Glossary or list of acronyms used**

**APPENDIX E**

**ACTION PLAN DEVELOPMENT AND  
FOLLOW-UP PROCEDURES**

## APPENDIX E

### ACTION PLAN DEVELOPMENT AND FOLLOW-UP PROCEDURES

Upon receipt of the draft final audit report, the Action Plan will be prepared. The Plan must be prepared subject to written MNR approval within two (2) months of receipt of the final audit report, unless otherwise directed by the Minister.

The Action Plan will be prepared by the forest manager in consultation with the District Manager and designated provincial representatives. The Plan must respond to each of the report's recommendations. For each recommendation the Action Plan will outline:

- i) The action required
- ii) The organization and individual responsible for doing the work
- iii) Deadline dates
- iv) A method for tracking the progress of the Action Plan.

The Regional Director, Director of the Forest Management Branch and other impacted program areas will incorporate into this Plan, action in terms of a regional and provincial nature respectively.

The District Manager receives the final audit report and the action plan. The District Manager will submit the action plan to the Regional Director and Director, Forest Management Branch for endorsement. The ADM's for Field Services Division and Forests Division will approve the final Action Plan based on recommendations from, and in consultation when required, with Forest Management Branch. Where other Divisions are responsible for action items, the appropriate ADMs will approve the final Action Plan.

The District Manager will be responsible for the implementation of Action Plan items of a local nature and ensuring that the items which require the SFL holder's attention are proceeding according to the Plan. The Regional Director and Director, Forest Management Branch and other impacted program areas will be responsible for the implementation of action plan items of a regional and provincial nature.

The approved Action Plan is the response to the recommendations of the audit report, and is available to the public upon request.

A status report, prepared by the SFL holder in consultation with the District Manager, Regional Director and Director, Forest Management Branch, on the implementation of the action items will be provided to the ADMs Field Services and Forests Divisions at a minimum of two (2) years following acceptance of the audit report by the Minister or more frequently as may be required by the Action Plan or the Minister.

The Action Plan Status Report should contain an outline of:

## **APPENDIX E**

### **ACTION PLAN DEVELOPMENT AND FOLLOW-UP PROCEDURES**

- the actions required
- progress to date (who did what, when and where)
- action not taken to date and why
- future tracking requirements.

When all items have been actioned, Forest Management Branch will provide a summary of the action items for inclusion as background information for the next five year audit. The summary will include previous status reports and a summary of previously unactioned items.

It is the responsibility of Independent Forest Audit - Forest Management Branch Team on behalf of the ADMs Field Services and Forests Divisions, to ensure that an Action Plan is put in place according to the schedule outlined above.



