



NorthWinds Environmental Services



The Dog River-Matawin Forest 2022 Independent Forest Audit: April 1, 2015 to March 31, 2022

January 25, 2023

PREPARED BY

NorthWinds Environmental Services

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CONTENTS

- 1 Executive Summary..... 1
- 2 Table of Findings 3
- 3 Introduction 4
 - 3.1 Audit process..... 4
 - 3.2 Management Unit Description 6
- 4 Audit Findings 8
 - 4.1 Commitment 8
 - 4.2 Public Consultation, and First Nations and Métis Community Involvement and Consultation 9
 - 4.3 Forest Management Planning..... 11
 - 4.4 Plan Assessment and Implementation 12
 - 4.5 System Support 15
 - 4.6 Monitoring 16
 - 4.7 Achievement of Management Objectives and Forest Sustainability 17
 - 4.8 Contractual Obligations 19
 - 4.9 Concluding Statement..... 19
- 5 Appendix 1. Findings..... 20
- 6 Appendix 2. Management Objectives Table..... 25
- 7 Appendix 3. Compliance with Contractual Obligations..... 39
- 8 Appendix 4. Audit Process 42
- 9 Appendix 5. List of Acronyms Used 50
- 10 Appendix 6. Audit Team Members and Qualifications 51

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1 EXECUTIVE SUMMARY

The Independent Forest Audit for the Dog River-Matawin Forest covered a seven-year period of April 1, 2015 to March 31, 2022. Resolute FP Canada Inc. is the sustainable forest licence holder for the management unit, with the Ontario Ministry of Natural Resources and Forestry, Thunder Bay District in the Northwest Region, and Corporate MNRF also being audited. The following forest management planning processes were subject to audit:

- 2009-2019 Forest Management Plan: implementation of years 7 to 10 (April 1, 2015 to March 31, 2019)
- 2019-2021 Contingency Plan: planning and implementation
- 2021-2031 Forest Management Plan: preparation and implementation of Year 1 (April 1, 2021 to March 31, 2022).

The last Independent Forest Audit (2015) included five recommendations. Three recommendations were addressed to MNRF Thunder Bay District and/or Resolute and two to MNRF Corporate. All recommendations have been successfully addressed.

The audit team has identified four findings to address instances of non-conformance to a regulation and/or policy, or an identified lack of effectiveness in forest management activities. The Ministry of Natural Resources and Forestry did not follow prescribed processes for Forest Resource Inventory delivery, resulting in the delay of the 10-year Forest Management Plan. Resolute was found to be not in compliance with the Conditions on New and Existing Roads, Landings and Aggregate Pits, specifically in relation to landings during the implementation of Phase 2 Planned Operations (2014-2019). The Ministry of Natural Resources and Forestry did not meet its forest compliance target for the periods of 2019/20 to 2021/22. Finally, there has been no assessment program in place since 2018 for the Ministry of Natural Resources and Forestry to validate the accuracy of the Licensee's establishment assessment results.

The audit team concludes that management of the Dog River-Matawin Forest was generally in compliance with the legislation, regulations and policies that were in effect during the term covered by the audit, and the Forest was managed in compliance with the terms and conditions of the Sustainable Forest Licence held by Resolute FP Canada Inc., #542459. The forest is being managed consistently with the principles of sustainable forest management, as assessed through the Independent Forest Audit Process and Protocol.



A handwritten signature in black ink, appearing to read "Jeffrey Cameron".

Stamped and signed by: Jeffrey Cameron, RPF

Date: January 25, 2023

2 TABLE OF FINDINGS

Concluding statement
The audit team concludes that management of the Dog River-Matawin Forest was generally in compliance with the legislation, regulations and policies that were in effect during the term covered by the audit, and the Forest was managed in compliance with the terms and conditions of the Sustainable Forest Licence held by Resolute FP Canada Inc., #542459. The forest is being managed consistently with the principles of sustainable forest management, as assessed through the Independent Forest Audit Process and Protocol.
Findings
Finding # 1: Disagreement between MNRF and the SFL over the FRI corrections and their timeline was one of the reasons for the delay of the 10-year Forest Management Plan.
Finding #2: The SFL holder was not in compliance with the Conditions on New and Existing Roads, Landings and Aggregate Pits in the Phase 2 Planned Operations (2014-2019), specifically as it pertains to landings
Finding #3: MNRF did not meet its forest compliance monitoring targets from the fiscal years 2019/20 to 2021/22.
Finding #4: Since 2018, MNRF has not had an assessment program in place to validate the accuracy of the SFL's establishment assessment results.

3 INTRODUCTION

3.1 AUDIT PROCESS

Independent Forest Audits (IFAs) are a requirement of the Crown Forest Sustainability Act (S.O. 1994, c. 25) (CFSA) under O. Reg 319/20. Every forest management unit within Ontario's Managed Forest is required to be audited by an independent audit team every ten to twelve years. The auditees include the Sustainable Forest Licence (SFL) holder, and applicable Ministry of Natural Resources and Forestry's (MNRF) District, Region and Corporate organisations. The key source of direction for the IFA comes from MNRF's Independent Forest Audit Process and Protocol (IFAPP).

Resolute FP Canada Inc. is the Sustainable Forest Licence holder for the Dog River-Matawin Forest. The Forest is located within MNRF's Thunder Bay District and in MNRF's Northwest Region. The Independent Forest Audit for the Dog River-Matawin Forest covered a seven-year period of April 1, 2015 to March 31, 2022. The audit was led by NorthWinds Environmental Services (NWES), a forestry and environmental services firm based out of Thunder Bay, Ontario. The audit team members, their roles and qualifications are described in the Appendix 6.

IFAs are governed by eight guiding principles as described in the 2022 IFAPP:

1. Commitment,
2. Public consultation and First Nation and Métis involvement and consultation,
3. Forest management planning,
4. Plan assessment and implementation,
5. System support,
6. Monitoring,
7. Achievement of management objectives and forest sustainability, and
8. Licence and contractual obligations.

IFAPP includes a set of audit protocols that are designed to provide a systematic review of the forest management and operational activities in Ontario forest management units. **Findings** arise from audit team observations of material non-conformances and the identification of situations in which there is a significant lack of effectiveness in forest management activities. Similarly, the audit team may highlight **best practices** for the cases where auditees' actions go above and beyond legal requirements and result in positive outcomes for forest and communities. The IFA findings will be addressed by the auditees (Resolute FP and MNRF's District, Region) in the IFA action plans and results will be reported in Annual Reports. The

audit reports and action plans are published at the Ontario Government website:
<https://www.ontario.ca/page/independent-forest-audits>.

The IFA for the Dog River-Matawin Forest was initiated in July 2022. As a first step, the audit team conducted a forest management unit risk assessment to verify that the subset of audit procedures included in the IFA would enable a thorough review of management and operations on the Dog River-Matawin Forest. During the risk assessment, the audit team assessed applicability of optional audit protocols based on potential issues identified during the preliminary document review and interviews. Five additional protocols were included in the audit in consideration of the planning process that was undertaken partially under the COVID-19 restrictions. Concerns were also identified regarding the delivery and quality of forest resource inventory. In addition, three protocols regarding the effectiveness assessment of meeting the FMP's strategic objectives were included.

The last Independent Forest Audit (2015) concluded that management of the Dog River-Matawin Forest was generally in compliance with the legislation, regulations and policies that were in effect during the term covered by the audit, and the Forest was managed in compliance with the terms and conditions of the Sustainable Forest Licence held by Resolute FP Canada Inc. It included five recommendations, of which three recommendations were addressed to MNRF Thunder Bay District and/or Resolute and two to MNRF Corporate, all of which can be considered completed.

The audit solicited First Nation, Métis, stakeholder and public input through advertising in media outlets and social media, utilising the forest management planning mailing list and direct emailing and phone calls to the stakeholders and First Nation and Métis communities. A thorough review of documentation and records associated with management of the Dog River-Matawin Forest during the audit term was undertaken. The field audit was conducted from September 19 to 23, 2022. The field audit included three truck days and one helicopter day. At minimum 10% of all activities taking place in the Management Unit during the audit period were visited, which includes harvest related operations, various silviculture treatments, road building and maintenance, water crossings and forestry aggregate pits.

This report describes the audit team's findings in relation to the eight IFA principles listed above. detailed findings can be found in Appendix 1. Reviews of the achievement of objectives and contractual obligations are summarized in Appendices 2 and 3, respectively. More detailed information on the audit process, including the management unit risk assessment, field audit sampling, consultation, etc. can be found in Appendix 4. A list of acronyms is presented in Appendix 5.

3.2 MANAGEMENT UNIT DESCRIPTION

The Dog River-Matawin Forest is located in the MNRF Thunder Bay Ignace District (Figure 1). The Dog River-Matawin Forest is bordered by the English River Forest to the northwest; the Boundary Waters Forest to the west; the Quetico Provincial Park to the southwest, the Black Spruce Forest to the Northeast and East; and the Lakehead Forest to the South. The northern portion of the Forest is situated in the northern Boreal Forest Region and the southern portion of the Forest is in the transition zone between Boreal and Great Lakes St. Lawrence Forest Regions. The management unit is accessed by the Trans Canada Hwy 11/17 and Highway 11, both of which provide access to much of the main portions of the management unit. The Forest has a well-established road system of primary and branch roads that give access to other portions of the forest.



during the audit period included Biopower Sustainable Energy Inc. (Atikokan), Levesque Plywood Limited (Hearst), Norbord Inc. (Barwick), Weyerhaeuser Company Limited (Kenora), as well as Resolute’s other facilities in Atikokan and Ignace. There have been numerous overlapping licences on the Dog River-Matawin Forest between 2015-present. There are 5 consistent overlapping licences:

- BioPower Sustainable Energy Corp,
- J&J Hackl,
- Norbord Inc.,
- 1526509 Ontario Limited (Qualie), and
- Lac Des Mille Lacs First Nation

The Forest is third-party certified according to the Forest Stewardship Council® (FSC) National Forest Stewardship Standard of Canada, Sustainable Forest Initiative (SFI) 2015-2019 Forest Management Standard and International Organization for Standards (ISO) 14001: 2015.

The following First Nation and Métis communities and organisations are within or adjacent to the Forest: Fort William First Nation, Lac des Mille Lacs First Nation, Kiashke Zaaging Anishinaabek, Lac La Croix First Nation, Métis Nation of Ontario, Region 1, Métis Nation of Ontario, Region 2, Red Sky Métis Independent Nation, and Seine River First Nation.

4 AUDIT FINDINGS

4.1 COMMITMENT

The commitment principle is deemed to be met for Resolute since the Dog River-Matawin Forest is certified under the Forest Stewardship Council’s® (FSC) National Forest Stewardship Standard of Canada, Sustainable Forest Initiative’s (SFI) 2015-2019 Forest Management Standard and International Organization for Standards (ISO) 14001: 2015. The MNRF’s commitment to sustainable forest management, as assessed through IFAPP, is generally demonstrated through the adherence implementation of Ontario’s forest management policy framework, consistent with the requirements of the CFSA. These policies are communicated to the resource users and the public through public consultation and engagement processes undertaken by MNRF. MNRF maintains a public website where these commitments are available <https://www.ontario.ca/page/forestry>.

4.2 PUBLIC CONSULTATION, AND FIRST NATIONS AND MÉTIS COMMUNITY INVOLVEMENT AND CONSULTATION

The public consultation process for the plan and amendments met the requirements of the Forest Management Planning Manual (FMPM). Several opportunities for stakeholders to consult with MNRF were provided as per the FMPM and the public consultation records in the 2019-2021 Contingency Plan (CP) and 2021-2031 Forest Management Plan (FMP) indicated an interest from different community groups. The plans generally accommodated local issues with some remaining concerns, such as herbicide impacts on moose browse quality, large harvest footprint, and timing of slash pile burning. Concerns were also expressed regarding the lack of maintenance of forest roads when not harvesting.

There are eight First Nation or Métis communities and/or organisations associated with the Dog River-Matawin Forest:

- Fort William First Nation;
- Lac des Mille Lacs First Nation;
- Kiashke Zaaging Anishinaabek;
- Lac La Croix First Nation;
- Métis Nation of Ontario (MNO), Region 1;
- Métis Nation of Ontario, Region 2;
- Red Sky Métis Independent Nation; and
- Seine River First Nation.

These communities were invited to participate in the forest management planning process for the 2019-2021 CP and 2021-2031 FMP development. The level of participation varied by community. Lac Des Mille Lacs First Nation, Fort William First Nation and Red Sky Métis Independent Nation were active participants in planning. MNO Region 2 participated in the early stages of the CP and FMP development, but participation decreased as the planning process proceeded.

Except for MNO Region 2, the interviewed communities were generally satisfied with the information provided. Red Sky Métis Independent Nation and Lac Des Mille Lacs First Nation provided positive examples of situations of effective communication and collaboration. For example, concerns regarding operations impacts on certain community values were discussed and protection mechanisms provided. Fort William First Nation expressed concerns regarding overly technical nature of the forest management planning process and language used at meetings and in communication materials that prevents community to effectively participate.

They also expressed concern over herbicide application and lack of accommodation in this manner.

MNO Region 2 lands overlap most of the Forest Management Unit. MNO Region 2 expressed strong frustrations regarding communication with Resolute, limited benefits from forestry and insufficient financial support available to be able to meaningfully participate in forest management. Several of MNO Region 2's concerns are applicable to all forest management units within MNO's traditional lands and as such, coordinated efforts by MNRFP are being undertaken for increased participation. Communication issues and unresponsiveness of MNO Region 2 were brought up also as a concern by Resolute and evidence was also provided by Resolute on ongoing efforts to reach out to the community. The auditors are hopeful that parties can soon return to the meeting table to discuss concerns and work on opportunities to provide more equal participation of MNO Region 2 in benefits potentially available through forest management.

Dog River-Matawin Citizens Advisory Committee (DRMCAC) members and meeting document review indicated that the planning team members from MNRFP and Resolute were present at every meeting during the 2019-2021 CP and 2021-2031 FMP development. MNRFP and Resolute were responsive to concerns and suggestions, such as additional training, information needs, and discussions around specific concerns. The meetings were well run with MNRFP providing meeting support through meeting organisation, preparation of agendas and minutes, and Resolute working with one of the DRMCAC members to help to reduce the amount of technical forestry language in meeting materials. Resolute's active communication and positive relationship with the trapping community was also highlighted as a noteworthy practice, including conducting individual meetings with trappers and attending trapper conventions. According to the DRMCAC reports in the 2019-2021 CP and 2021-2031 FMP, the members were active in communicating relevant planning information to their communities through one-on-one interaction, community events, newsletters and/or other methods.

The two final years of the 2021-2031 FMP development were undertaken under the COVID-19 restrictions with planning team meetings, DRMCAC meetings and information forums moving to an online format. Despite some logistical difficulties, DRMCAC made great efforts to meet under the 2019 and 2020 pandemic restrictions with seven meetings held in 2019 and six meetings in 2020. Interviewees generally viewed the option for the online format positively, indicating that a hybrid approach is suitable going forward. During the pandemic years, DRMCAC lost two members who stepped down, including the field naturalist representative. The vacant field naturalist position was flagged as a gap in current representation of interests

in the Forest by the interviewed DRMCAC members. Since 2021, DRMCAC has been actively recruiting to fill vacancies.

4.3 FOREST MANAGEMENT PLANNING

The audit team reviewed the development and implementation of the 2019-2021 Dog River-Matawin Forest Contingency Plan (CP), 2021-2031 Dog River-Matawin Forest Management Plan (FMP), Annual Work Schedules (AWS), and Annual Report (AR) within the audit term (2015 to 2022). In general, planning requirements have been met in accordance with the applicable Forest Management Planning Manuals (FMPM) and the Forest Information Manual (FIM).

The planning process started with the 10-year 2019-2029 FMP development; however, the inventory provided by MNRF prior to stage one of the 2019-2029 FMP was found to be incomplete and therefore needed to be corrected by MNRF before planning could commence. The licensee and MNRF were not able to identify appropriate timelines for fixing the FRI which resulted in delay in the preparation of the planning inventory for stage one: invitation to participate. This was one of the reasons for the delay in planning resulting in the need for a 2-year Contingency plan to be prepared. **Finding # 1: Disagreement between MNRF and the SFL over the FRI corrections and their timeline was one of the reasons for the delay of the 10-year Forest Management Plan.**

The 2019-2021 CP and 2021-2031 FMP incorporated the protection measures for Species At Risk (SAR) on the Dog River-Matawin Forest through the application of Area of Concern (AOC) prescriptions which follow the direction of the Forest Management Guide for Conserving Biodiversity at the Stand and Site Scales (Stand and Site Guide)¹. Both 2019-2021 CP and the 2021-2031 FMP included AOC prescriptions regarding access, forestry aggregate pits, harvest, renewal and maintenance operations for values listed in the Forest Management Guide for Boreal Landscapes (Boreal Landscape Guide)², Stand and Site Guide and values identified by the planning team or members of the community during public consultation. Area of Concerns developed were prepared in accordance with applicable FMPM direction.

The Silvicultural Ground Rules (SGRs) were developed according to the FMPM requirements and resulted in a renewal program capable of achieving its purpose of bringing back harvested areas into a productive land base according to the forest management plan objectives.

¹ OMNR. 2010. Forest Management Guide for Conserving Biodiversity at the Stand and Site Scales. Toronto: Queen's Printer for Ontario. 211 pp.

² OMNR. March 2014. Forest Management Guide for Boreal Landscapes. Toronto: Queen's Printer for Ontario. 104 pp.

4.4 PLAN ASSESSMENT AND IMPLEMENTATION

4.4.1 Harvest

Harvest levels were lower than planned throughout the term of the audit for a variety of factors. Fluctuating market conditions for Resolute’s products such as newsprint, market pulp, speciality papers and lumber, the COVID-19 pandemic and lack of hardwood markets contributed to a consistent underharvest of the planned allocations. In general, annual harvest achievement by area was about half of what was planned while annual achievement by volume was less than half during the audit period (Table 1). During the audit period of the 2009-2019 FMP there was a significant difference between % of actual to planned harvest area (65%) and % of actual to planned harvest volume (45%). The auditors attribute the main difference to the increased annualized harvest of higher volume forest units such as MC1, MC2 and PJ1 in the first 6 years of the FMP and the increased harvest of lower volume stands such as BF1, BW1, MH1 and SPL during the audit period.

Table 1. Planned harvest vs actual harvest in the Dog River-Matawin Forest by area and volume as per 2009 FMP (during audit term) and 2019 CP. Note: 2021-22 Annual Report was not available as it is not due for submission until Nov. 15, 2022.

Harvest by Area and Volume	2009-2019 FMP	2019-2021 CP
Planned Harvest Area (Annualized)	8,769 ha	8,080 ha
Actual Harvest Area (Annualized)	5,688 ha	3,206 ha
% of Actual to Planned Harvest Area (Annualized)	65%	40%
Planned Harvest Volume (All Species-Annualized)	1,742,259 m3	1,340,279 m3
Actual Harvest Volume (All Species-Annualized)	783,500m3	525,865 m3
% of Actual to Planned Harvest Volume (Annualized)	45%	39%

Harvest operations were implemented in locations consistent with the approved FMP and associated AWSs. While no issues were observed during the field assessment, evidence from the Forest Operations Information Program indicated small incursions into unallocated forest during the audit period. These instances are being managed through operational issue management and compliance audit planning under the Forest Compliance Program. Forest Operations Prescriptions were consistent with the forest types and implemented effectively.

AOC boundaries and prescriptions were appropriately mapped and implemented as observed during the field audit. In general, harvest operations were effective in protecting known values on the forest. Residual forest requirements are being followed including the retention of wildlife trees in clearcut harvest areas. No areas of rutting or other site disturbance were noted during the field audit.

4.4.2 Debris Management

Observations during the field audit found harvest operations to be generally in compliance with the FMP with one exception. Specifically, from the fiscal years 2015/16 to 2018/19, it was observed that there were some landings that were treated, but in most sites visited the landings were not being renewed using applicable Silvicultural Ground Rules (SGR). Harvest operations in 2019/20 and beyond showed greater attention to debris management and returning the landing to the most applicable SGR. **Finding #2: The SFL holder was not in compliance with the Conditions on New and Existing Roads, Landings and Aggregate Pits in the Phase 2 Planned Operations (2014-2019), specifically as it pertains to landings.**

4.4.3 Access

Road construction activities were conducted in conformance with applicable forest management plans and were within approved corridors or operational road boundaries.

Fourteen AOC water crossings were assessed during the field audit. Prescribed harvest buffers were in place and right-of-way widths were adhered to. Where roads intersect water crossings, both sides of the right-of-way were flagged to ensure they are cleared no wider than what was prescribed. Proper structure lengths and culvert sizes were installed at all locations. All the water crossings visited were functioning and no damage to streambeds or riparian areas were noted.

Twenty-four forestry aggregate pits (FAPs) were assessed during the field audit. None of these FAPs were active at the time of the audit. In general, operational standards within forestry aggregate pits followed the approved plan. Intentional sloping of aggregate pits for rehabilitation purposes was observed in many locations and the remaining complied at the angle of repose. A total of 136 aggregate pits were closed and rehabilitated during the audit period.

4.4.4 Renewal

All renewal activities observed during the field audit were consistent with the locations in the approved CP, FMP and AWSs and followed the Forest Operations Prescriptions (FOP) which was consistent with the Silvicultural Ground Rules (SGRs) in the approved plans.

Silviculture in the Dog River-Matawin Forest can be at times challenging due to:

- Ecological variability as the unit is located on the boundary of the Boreal Forest Region and the Great Lakes -St. Lawrence Forest Region;
- Impacts of historic forestry activities have resulted in significant compositional and structural changes, particularly in the reduction of red pine, white pine and white spruce and increase in un-even-aged hardwood and mixed stands; and



- Abundance of high productivity sites require competition control to achieve conifer objectives.

In recognition of the impact of past forestry activities and in accordance with the Boreal Landscape Guide, the intent of the 2021-2031 FMP's objective #1 is to emulate natural landscape patterns, including meeting natural forest structure, composition and pattern targets. Two out of seven indicators under the Objective #1 target increasing conifer on the Management Unit over time.

During the field audit, several sites were observed where silvicultural treatments were applied within a relatively quick timeline. Several areas were visited where planting took place within one year from harvesting. These observations demonstrate a strong corporate support to Resolute's silviculture program and hence the company's commitment to sustainability.

There were some observations of aerial chemical tending treatments that had poor results in terms of removal of competing vegetation. These sites were discussed with Resolute, and it was understood that in some instance, chemical tending will sometimes not produce desired results due to weather, temperatures and/or other factors. In addition, there was sufficient time for re-treatment and for the site to meet the establishment regeneration standard outlined in the Silvicultural Ground Rule (SGR). It was also discussed with Resolute during the field audit that these stands were going to be added to the program next year. These sites were few and far between and it was not identified as a systematic issue on the Dog River-Matawin Forest.





Figure 2. Block 26584 Pj regen. Stands was SIP, planted and tended (Aerial chemical). This block received quick successive treatments which will result in a desired future forest condition.

4.5 SYSTEM SUPPORT

The Dog River-Matawin Forest has been certified to under the FSC National Forest Stewardship Standard of Canada, SFI 2015-2019 Forest Management Standard and ISO 14001: 2015. According to the IFAPP, where the management unit is currently certified according to CSA, FSC or SFI standards (or registered to the ISO 14001 standard for environmental management systems), the holder of the sustainable forest licence is exempted from all system support procedures unless an issue arises in relation to the company that causes the auditor to question whether this audit criterion is being met.

MNRF and Resolute staff were knowledgeable, and planning and implementation activities were supported by well-managed documentation and information systems. However, an issue was identified regarding the quality and lack of agreed timeline/corrections of the Forest Resource Inventory submitted to support development of the 10-year Forest Management Plan (**Finding #1, Appendix 1**).

4.6 MONITORING

The audit team reviewed whether the monitoring program developed for the management unit, as well as associated reporting obligations met the requirements of manuals, policies, procedures and the SFL.

4.6.1 Access

Roads and water crossings are inspected through the Forest Operations Information Program, which is utilized by Resolute and the MNRF. Resolute conducts an annual inspection program to ensure roads and water crossings are maintained and identify where emergency repairs are necessary. Annual reports review and field inspections resulted in no findings related to roads monitoring.

4.6.2 Renewal

The SFL's and MNRF District management unit renewal assessment program was reviewed to determine if it is sufficient and effective in providing the required silviculture effectiveness monitoring information.

For the duration of the plan period, 96% of harvested forest area are assessed as regeneration success during free to grow assessment. Objective D1 (appendix #2) show that the desired level and target of 100%. Although not achieved, this is an improvement from the last FMP and there are no concerns regarding general trends and this objective is considered achieved. The auditor found that Resolute's program was sufficient and effective.

MNRF District's program was lacking with 2018/19 being the last year where the Thunder Bay District carried out a Silvicultural Effectiveness Monitoring (SEM) program in the Dog River-Matawin Forest. The MNRF's SEM program focuses on assessing areas that have recently been declared Free to Grow (FTG) by the SFL holder. This means that since 2018-2019, no silvicultural monitoring has occurred to validate the accuracy of the SFL's establishment assessment results and determine the effectiveness of the applied silvicultural treatments.

Finding #4: Since 2018, MNRF has not had an assessment program in place to validate the accuracy of the SFL's establishment assessment results.

4.6.3 District Compliance Planning and Associated Monitoring

District Annual Compliance Operations Plans (ACOPs) were prepared and in place during the first four years of the audit period and met their forestry inspection targets. However, in 2019/20, MNRF only met 60% of the targeted inspections. In 2020/21, no ACOP was completed and only approximately 20% of inspections based on the previous year's target was met. In 2021/22, MNRF completed an ACOP and the FOIP program indicates only 30% of inspection target was met. It was noted that during the final two years of the audit the COVID-19

pandemic was occurring. As the forest industry was considered an essential service, forestry workers and Resolute staff worked in the field just as they had done before but with safety precautions in place to minimize the risk to contracting COVID-19. Therefore, it does not seem reasonable that MNRF could not also have taken reasonable precautions and monitor the forest industry during the same period, which resulted in **Finding #3; MNRF did not meet its forest compliance monitoring targets from the fiscal years 2019/20 to 2021/22.**

Other than the lack of presence of MNRF in the field during the COVID-19 pandemic, MNRF showed diligence in their reporting, following up on operational issues and communicating issues with Resolute. One example is the MNRF's consistency in ensuring that suspended harvesting operations receive a compliance report within two years of the start of the operations.

4.6.4 SFL Holder Compliance Planning and Monitoring

A 10-year strategic compliance plan was in place for the 2009-2019 FMP as well as for the 2019-2021 CP as per the requirements of the FMPM and Forest Compliance Handbook. Annual compliance monitoring plans were also included in each approved AWS.

The 10-year strategic compliance plans contained seven broad objectives. These objectives and highlights of progress are as follows:

- Resource protection
- Training and Educational
- Communications
- Maximizing Efficiency of Forest compliance Activities
- Increasing Compliance with Legislation, Plans and Policies
- Overcoming Historical Forest Compliance Problems
- Continuous improvement

Progress towards these objectives is being made. SFL representatives made efforts throughout the audit term to assess and report on forest operations compliance conducting an average of 141 inspections per year.

4.7 ACHIEVEMENT OF MANAGEMENT OBJECTIVES AND FOREST SUSTAINABILITY

The audit team's assessment of the achievement of the 2009-2019 FMP objectives and indicators is provided in the Appendix 2. The 2009-2019 FMP had 29 objectives and 41 indicators. The assessments identified that 36 indicators out of 41 were achieved and five indicators were not achieved or were partially met. The objectives/indicators achieved included forest diversity, forest health and ecological integrity and silviculture. The

objectives/indicators not achieved/partially met included four indicators related to actual harvest levels being much lower than planned levels and one indicator related to the development and approval of a renewal and research strategy which did not occur.

The audit team examined factors such as the achievement of plan objectives, progress towards the desired future forest condition, and the level of benefits derived from the implementation of the Forest Management Plan in our assessment of forest sustainability. Field site visits, document and record reviews and interviews also informed the sustainability conclusion. The audit team can conclude that the achievement of long-term forest sustainability as assessed through the IFAPP, has been achieved. This conclusion is premised on the following:

- Most FMP objectives are met or there is movement towards FMP desirable levels;
- Plan assumptions and projections are generally consistent with operations;
- The underachievement of harvest levels and subsequent under achievement of silviculture activity impacts economic benefits. This is due to poor market conditions particularly for hardwood during the plan period;
- Market conditions have resulted in conifer utilization being significantly higher than hardwood utilization;
- A successful renewal program has been implemented;
- There is no significant backlog with respect to the area requiring FTG survey.

The audit team also assessed the achievement of the 2021-2031 FMP Objectives and Indicators that could be measured at the time of the audit. The 2021-2031 FMP has only been implemented for a one-year period, therefore, objectives and indicators to be measured at the year five- and final-year Annual Report could not be assessed at the time of the audit. Summary of objectives to be assessed during plan preparation are listed below.

Assessed During Plan Preparation (23 indicators):

- Forest Diversity - emulate natural landscape patterns (7 indicators);
- Forest Diversity and provision of forest cover – maintain biological diversity (4 indicators);
- Social and Economic – Long-term harvest levels (4 indicators);
- Social and Economic – Planned and actual harvest levels and community well being (4 indicators);
- Silviculture – (3 indicators);
- Ecological Sustainability – healthy forest and value protection (3 indicators);
- Social and Economic – First Nation and Métis Involvement and Local Citizen Committee Involvement (2 indicators).

Objective achievement documented in the Forest Management Plan demonstrated that most objectives and indicators are projected to be maintained within desired levels, have movement towards or are overachieved (above the desired level). Assessments made by the planning team are consistent with assessments made by the audit team. For management objectives that are not achieving the desired levels, appropriate rationale is documented in the FMP.

4.8 CONTRACTUAL OBLIGATIONS

The evidence collected by the audit team shows that Resolute is meeting its contractual obligations. The audit team assessed all the components of the Licensee's obligations under the Sustainable Forest Licence agreement such as payment of Forestry Futures and Crown Charges, Forest Renewal Trust payment and meeting of the minimum balance, compliance planning and reporting, and Silviculture Effectiveness Monitoring. Appendix 3 provides a brief assessment of each of Resolute's contractual obligations.

4.9 CONCLUDING STATEMENT

The audit team concludes that management of the Dog River-Matawin Forest was generally in compliance with the legislation, regulations and policies that were in effect during the term covered by the audit, and the Forest was managed in compliance with the terms and conditions of the Sustainable Forest Licence held by Resolute FP Canada Inc., #542459. The forest is being managed consistently with the principles of sustainable forest management, as assessed through the Independent Forest Audit Process and Protocol.

5 APPENDIX 1. FINDINGS

Independent Forest Audit – Record of finding Finding # 1
<p>Principle: 3. Forest Management Planning</p> <p>Audit Criterion: 3.3.2 Forest Resource Inventory (FRI) for the FMP (Planning Inventory/Planning Composite Inventory)</p> <p>Procedure(s): Assess whether MNRF provided inventory base feature data and FRI for managed Crown and non-licensed Crown areas to the SFL (plan author)</p>
<p>Background information and summary of evidence:</p> <p>Ministry of Natural Resource and Forestry (MNRF) is responsible for creating a forest resources inventory (FRI), specifically the spatial and tabular information providing the description of the conditions contained within the polygon boundaries, the calibration plot data set, and providing the submitted tabular and spatial data to the appropriate Licensees. The Dog River-Matawin Forest FRI was delivered to the company by November of 2015 (within the FMP identified time frame). The 2021-2031 FMP Analysis package indicate that during the Licensee review of the inventory, several missing attributes and errors were discovered. Below is a summary of the missing attributes and errors.</p> <ul style="list-style-type: none"> • Missing year of depletion and depletion type for some younger stands; • Supplementary information regarding the depletion and silviculture activities were supplied to the interpreters, but in some cases, the information was not used; • Some stands had year of depletions as 9999; • Some stands had incorrect development stage attributes; • Unclassified polygons were generally one polygon. They should have been split (i.e. pipeline, roads...); • Forested island not identified (missing management consideration as forested island contributes to the productive landbase, but are not eligible for harvest due to inaccessibility). <p>It is important to note that several of the missing attributes in the MNRF’s supplied FRI are important attributes which inform management decisions during the planning process. Missing attributes needed to be added and errors needed to be corrected prior to the commencement of planning.</p> <p>The Forest Information Manual (FIM) indicates that if the Licensee, during the three-month review, discovers quality control and quality assurance issues not discovered by the Ministry, the Licensee can return the inventory data to the Ministry for suitable correction. Errors identified through this consultation will be addressed in an agreed upon timeframe by the NIRU.</p>
<p>Conclusion</p>

As a result of the documentation review, and information provided by the Licensee and MNRF FRI unit, the following can be concluded:

- Some of the errors and missing information were identified, however due to time constraints the SFL opted to not identify all errors and send these back to FRI branch for correction;
- FRI branch was not able to firmly identify a timeframe by which all the corrections would be completed;
- With no identified timeframe by the FRI branch, the licensee proceeded to correct the FRI. How the FRI was corrected is outlined in the 2021-2031 Analysis Package of the FMP.

The licensee's time and effort spent on amending the base FRI product delayed preparation of both the Planning Composite Inventory (PCI) and Base Model Inventory (BMI). This, as well as delays encountered during the development of the Long-Term Management direction (LTMD) resulted in preparation of a 2-year Contingency Plan, to allow for sufficient time to meet LTMD deadlines.

Finding # 1: Disagreement between MNRF and the SFL over the FRI corrections and their timeline was one of the reasons for the delay of the 10-year Forest Management Plan.

**Independent Forest Audit – Record of finding
Finding #2**

Principle: 4. Plan Implementation

Audit Criterion: 4.3 Harvest

Procedure(s): 4.3.1: Review and assess in the field the implementation of approved harvest operations.

Background information and summary of evidence:

Harvest operations were conducted in compliance with all laws and regulations, including the CFSA and the approved activities under the applicable FMPs, such as the SGRs, AWS and FOPs. One exception was the loss of productive land on landings, particularly within the first four years of the Audit period. It became readily apparent on the field visits that *8.5.2.1 Conditions on New and Existing Roads, Landings and Aggregate Pits in the Phase 2 Planned Operations (2014-2019)* were not being followed in the majority of the sites. Under the heading Loss of Productive Land, the following conditions were made, “Landings will be evaluated upon the completion of harvest operations and landings that can be recovered and successfully regenerated to productive land will be renewed using the most applicable SGR.”

Specifically, from the fiscal years 2015/16 to 2018/19, it was observed that there were some landings that were treated, but in the majority of sites visited, the landings were not being renewed using the most applicable SGR. 2019 harvests and beyond showed greater attention to debris management and returning the landing to the most applicable SGR.



Figure 3. Block 26549 untreated landing



Figure 4. Block 26163 untreated landing

Finding #2: The SFL holder was not in compliance with the Conditions on New and Existing Roads, Landings and Aggregate Pits in the Phase 2 Planned Operations (2014-2019), specifically as it pertains to landings

**Independent Forest Audit – Record of finding
Finding # 3**

Principle: 6. Monitoring

Audit Criterion: 6.1. District compliance planning and associated monitoring

Procedure(s): 1. Review the MNRD District Compliance Plans in place during the audit period (consider audit criteria 3.5.11 and 3.9.9 as well) to determine how forest management activities were to be monitored for compliance by MNRD and assess whether the actual level of the overall monitoring program was in accordance with the FMP/plans and whether it was appropriate based on evidence gathered through analysis of related audit criteria, including field audits. Consider Principle 4 which includes an examination of MNRDs compliance information system.

Background information and summary of evidence:

During the first 4 years of the audit period, MNRD prepared Annual Compliance Operation Plans (ACOP) and met their forestry inspection targets. However, in 2019/20, MNRD only met 60% of the targeted inspections and in 2020/21, no ACOP was completed and approximately 20% of inspections based on the previous year’s target was met. In 2021/22, MNRD completed an ACOP and the Forest Operation Information program (FOIP) indicates only 30% of inspection target was met.

Finding #3: MNRD did not meet its compliance monitoring targets from the fiscal years 2019/20 to 2021/22.

Independent Forest Audit – Record of finding
Finding #4

Principle: 6 Monitoring

Audit Criterion: 6.3 Silvicultural Monitoring and assessment program

Procedure(s): Assess whether the management unit assessment program (SFL and NDMNRF District) is sufficient and is being used to provide the required silviculture effectiveness monitoring information

Background information and summary of evidence:

2017/18 was the last year where Silvicultural Effectiveness Monitoring (SEM) was carried out on the Dog River-Matawin Forest by Thunder Bay District office. Since then, the ministry's SEM program has been in a transition period.

Through an interview and information shared by Regional Forest Ecosystems Science Specialist, the following was discussed.

- MNRF has been transitioning to a different program when compared with the SEM.
- MNRF has been in a transitioning period which began in 2019 to allow more time for the development and implementation of Silvicultural Enhancement Initiative (SEI)
- The direction that pertains to MNRF District SEM programs (which will become "SM" or simply "Silviculture Monitoring") is still in a draft format and has at this time not been approved. However, some training has occurred this fall (Fall of 2022) and test on the implementation is planned next summer (2023)
- The intent of the direction is to continue with a SEM program model, implemented out of district offices. District offices would be tasked with the validation of the SFL holder's accuracy of establishment (FTG) assessment information.

During this transition period (2019 to present), MNRF district office have been instructed to:

- subject to current resourcing levels and the priority of field activities, continue to assess the Forest Manager's renewal results with the objective of identifying the accuracy of the submission.
- Apply the concept of risk when selecting appropriate assessment methodologies (more to less intensive) for survey blocks by reviewing the complexity of the attribute information to be validated.

Interview with Thunder Bay District staff indicate that since the last SEM program on the unit in 2018, no silvicultural monitoring has occurred by MNRF to validate the accuracy of the SFL's free-to-grow assessment results.

During the IFA field audit, FTG was visited by the audit team primarily by helicopter. Although no SEM program was in place, FTG assessment conducted by Resolute appear to be accurate and in line with what was reported in the submitted annual reports.

Finding #4: Since 2018, MNRF has not had an assessment program in place to validate the accuracy of the SFL's establishment assessment results.

6 APPENDIX 2. MANAGEMENT OBJECTIVES TABLE

Management Objectives Table - 2009-2019 FMP



Objective/Indicator	Auditor assessment	Auditor comments
<p>Objective A1: Forest diversity - natural landscape pattern and distribution: To create a pattern of disturbances on the forest through the application of forest harvesting, which emulates natural disturbance patterns resulting from forest fire.</p> <ul style="list-style-type: none"> • Frequency distribution (%) of forest disturbances by size class as determined through use of the NDPEG tool. • Area distribution (%) of forest disturbances by size class as determined through use of the NDPEG tool. • Ratio of number of small (<260 ha) planned clearcuts to larger planned clearcuts (>260 ha) 	<p>Achieved</p>	<p>At plan end, the frequency of forest disturbance by size class moved away from desired levels for all size class except for the 5,001-10,000 ha class where there was no movement.</p> <p>At plan end, area distribution of forest disturbances by size class moved away from desired levels for four out of the six size classes.</p> <p>At plan end, the ratio of number of small (<260 ha) planned clearcuts to larger planned clearcuts (>260 ha) is 77:23. The desired level and target is 80:20. With the actual harvest being lower than planned (56% of planned levels) and lack of natural disturbances, the plan end frequency and area distribution is moving away from the desirable levels. In addition, there is significant harvest history on the forest which was done under different management practice and policy which created a fragmented forest.</p> <p>For the 2021-2031 FMP, planning teams are no longer required to follow the Natural Disturbance Pattern Emulation Guidelines (NDPEG). NDPEG has been replaced by the Boreal Landscape Guide and the future assessments in the new FMP will not be completed in the same manner.</p> <p>The new 2021-2031 FMP, significant efforts were made to reduce historical fragmentation</p>



Objective/Indicator	Auditor assessment	Auditor comments
		<p>(documented in section 3.7.2 of 2021-2031 FMP text) through the application of Spatial Optimizing tool to determine the best balance of allocation (% of area the model was able to spatially allocate), with consideration of Large Landscape Patches (Analysis Package - Sections 6, 8.5 and 8.7, Sup Doc 6.2).</p> <p>There are no concerns regarding general trends.</p>
<p>Objective A2: Forest diversity -forest structure, composition and abundance; To maintain all forest units on the forest in proportions which are consistent with management intent and best use of site resources, and which target the natural benchmark distribution of forest units except as specified in relation to specific management intentions.</p> <ul style="list-style-type: none"> • Area of Crown productive forest, by forest unit, and age class over time 	Achieved	<p>There have been no significant natural disturbances outside of planned harvest area that impacted this indicator. Disparities occur within Forest Units and individual age classes, however, large majority of forest unit and age class groupings are staying within or moving towards desired and target levels. There are no concerns regarding general trends.</p>
<p>Objective A3: Forest diversity - forest structure, composition, and abundance; Age Class Structure: To ultimately create an age class structure which supports a sustained, relatively even-flow of wood products and will provide for a targeted amount of old growth timber.</p> <ul style="list-style-type: none"> • % distribution of the forest by age class 	Achieved	<p>At plan end, levels move towards the desired levels and targets. There are no concerns regarding general trends.</p>
<p>Objective A4: Forest diversity - forest structure, composition, and abundance; White Pine Ecosystem; Increase the presence and health of white pine</p>	Achieved	<p>Low harvest levels for Regeneration efforts (Planting) and Free to Grow surveys have shown an increase of 548ha in PW1 on the forest by plan end</p>



Objective/Indicator	Auditor assessment	Auditor comments
<p>ecosystems within the PW1 forest unit and as component species within other forest units.</p> <ul style="list-style-type: none"> • % of PW1 forest unit harvested for stand health purposes. • Area of PW1 Forest Unit within Crown Managed Forest 		<p>(plan start = 892ha and plan end = 1348ha). In 2021 FMP also projects an increase in Red and White pine forest units. There are no concerns regarding general trends.</p>
<p>Objective A5: Forest diversity - forest structure, composition and abundance; Red Pine Ecosystem Increase the presence and health of red pine ecosystems within the PR1 forest unit.</p> <ul style="list-style-type: none"> • Area of PR1 Forest Unit within Crown Managed Forest 	Achieved	<p>No harvesting for red pine forest units. 962ha of PR1 is on the forest at plan end, which is an increase from plan start (563ha). Therefore, levels have progressed towards desired levels and target is met. 2021 FMP also projects an increase in Red and White pine forest units. There are no concerns regarding general trends.</p>
<p>Objective A6: Forest diversity - forest structure, composition and abundance; Old Growth: To provide for "old growth" timber on the landscape based on projected levels from the natural benchmark. Old growth will be retained past normal harvest age but will normally be harvested prior to the end of the operability window if at all practical.</p> <ul style="list-style-type: none"> • Area of "old growth" forest, by forest unit, over time. 	Achieved	<p>At plan end, the amount of old growth area for each forest units have increased and is moving towards desired levels and targets. The only exception is the red pine forest unit which remains at the same levels as plan start (25ha). This is due to no area aging into old growth age during the plan period. As shown in objective A5, levels of PR1 have increased and over time it is expected that old growth levels will also increase. There are no concerns regarding general trends.</p>
<p>Objective A7: Forest diversity - habitat for animal life; ~ Marten Core Habitat (Spatial): To provide suitable habitat for pine marten and other species requiring similar</p>	Not achieved	<p>Plan start levels were 5.5% and no changes occurred by the plan end. The desired level and targets required an increase over time; therefore,</p>



Objective/Indicator	Auditor assessment	Auditor comments
<p>habitat in 3000-5000 ha core areas distributed across the forest land base</p> <ul style="list-style-type: none"> Hectares of suitable habitat arranged in core areas expressed as a percentage of the entire capable forest land base 		<p>this indicator did not meet desired and target levels.</p> <p>Lower harvest levels and a high degree of fragmentation and skewed age class structure resulted in longer time periods to restructure the landscape into more future cores (i.e., longer than 60 years). With the application of the Boreal Landscape Guide, future assessments in the 2021-2031 FMP have not been completed in the same manner.</p>
<p>Objective A8: Forest diversity - habitat for animal life; ~ Provision of Late Winter Moose Habitat: To provide sufficient, strategically placed, late winter habitat for moose on the Dog River-Matawin Forest</p> <ul style="list-style-type: none"> Area of late winter habitat (designated 100 ha patches of polewood to mature conifer) for moose arranged at 5 km intervals across the forest (in addition to other core habitat) Number of late winter habitat patches protected on the forest. 	Achieved	<p>Plan end is 13,673 ha, which is below target (target is 14,000 ha for first period of FMP). As indicated for objective A1, the application of the Boreal Landscape Guide means that future assessments in the 2021-2031 FMP are not completed in the same manner.</p> <p>There are no concerns regarding general trends.</p>
<p>Objective A9: Forest diversity - habitat for animal life; ~ Featured Species (Aspatial: To provide specific habitat for 8 featured species.</p> <ul style="list-style-type: none"> Area of habitat based on SFMM model results and wildlife habitat matrix for featured species and habitat types 	Achieved	<p>At plan end, most levels exceed desired level and targets. When a species requires mature/old forest, levels will always increase when harvest and natural disturbance levels are low (as is the case on the forest). Alternatively, species which need young</p>



Objective/Indicator	Auditor assessment	Auditor comments
		forest might lose habitat over time without disturbances occurring on the landscape. There are no concerns regarding general trends.
<p>Objective A10: Forest diversity - habitat for animal life ~ Species at Risk: To protect species and associated habitats at risk as encountered on the Dog River-Matawin Forest</p> <ul style="list-style-type: none"> • Monitoring for, and protection of identified habitat for species at risk through planning and implementation of forest management operations and compliance monitoring • Monitoring for and protection of any identified caribou calving or migration routes. • Monitoring for and protection of the integrity of caribou habitat mosaic by considering specific caribou management initiatives on adjacent forests • Area of habitat for Great Grey Owl. • Area of habitat for forest dependent species at risk other than Woodland Caribou and Great Grey Owl. 	Achieved	The intent of these indicators was to report and map habitat locations as they are encountered and develop appropriate measures to protect the values as required (i.e., application of appropriate AOC and CRO). However, no locations were reported.
<p>Objective B1: Social and Economic - harvest levels: To maximize the harvest of commercial timber species from the Dog River-Matawin Forest while meeting other objectives related to forest diversity, social and economic environment, and silviculture.</p> <ul style="list-style-type: none"> • Long-term projected available harvest area and volume by species group. 	Not achieved	Plan end levels are 436,747m ³ /yr SPF, 140,738 m ³ /yr Hwd and resulted in a total of 4,933ha. Actual harvest area and volume did not meet desired levels and target levels. Actual harvest at plan end is at 56% of the planned FMP level. The low level of harvest was due to global recession from 2006-2013 and the downturn in the forest



Objective/Indicator	Auditor assessment	Auditor comments
<ul style="list-style-type: none"> • Long-term projected available volume by species. • Available, forecast and actual harvest area by forest unit 		<p>industry in Northwestern Ontario, particularly during 2008-2009, which resulted in the idling and/or closure of several sawmills and pulp mills in the vicinity of the forest. Harvest levels significantly increased during the implementation of term 2 of this forest management plan (i.e., 65% of planned harvest area was harvested in the 2015-2019 period). In addition, there is poor market condition of hardwood on the forest which contributed to particularly low levels of harvest for hardwood forest units.</p>
<p>Objective B2: Social and Economic - community well-being: Ensure that existing mill complexes are fairly supplied to the extent of the available resource in accordance with Appendix E of the SFL.</p> <ul style="list-style-type: none"> • Percent of forecast volume utilized by mill 	Partially met	<p>Although the FMP made the wood available to all the mills that currently have wood supply, there has been a reduction in the demand of wood during the 2009-2019 period. The below planned achievement in meeting volume commitments reflects global and regional financial difficulties during this time period.</p>
<p>Objective B3: Social and Economic - community well being: Ensure that volumes and species that are not currently utilized by existing mill complexes are allocated in the plan so as to be available for new industrial developments. This does not include allocations in the other hardwood, red pine or white pine forest units which are deemed to be too scarce on the forest currently, to sustain commercial harvesting operations.</p> <ul style="list-style-type: none"> • Percent allocation of forest units. 	Achieved	<p>Full allocations of all forest units were maximised during the 2009-2019 FMP period. There are no concerns regarding general trends.</p>

Objective/Indicator	Auditor assessment	Auditor comments
<p>Objective B4: Social and Economic - harvest levels: Ensure an accurate forecast of volume from harvest allocations.</p> <ul style="list-style-type: none"> Actual volume harvested as a percentage of forecast harvest volume. 	Achieved	Where as 133.8m ³ /ha planned was planned to be harvested in the 2009-2019 term, 140.2m ³ /ha was harvested (105%). Desired level and target met
<p>Objective B5: Social and economic - community well being; Forest Road Density: To balance new construction with road abandonment to maintain a relatively constant road density on the forest.</p> <ul style="list-style-type: none"> Km. of Road per Km² of Crown Forest; Roads = Primary, Branch, and Operational roads in useable or near-useable condition = 6,643 km; Crown Forest = Managed Crown Land = 7,894 km² 	Achieved	At plan start there was 0.84 km/km ² and at plan end there are 0.87 km / km ² of Primary, Branch, and Operational roads per square km of Crown Forest. Plan end level are within desired and target levels (0.75 to 0.92).
<p>Objective B6: Social and Economic - harvest levels, community well-being; Crown Forest Available for Timber Production: To maintain the land available for timber production by minimizing land lost to roads, landings, and debris, by advocating to minimize any further reductions of the land base for other uses, by rehabilitating tertiary roads and by managing to ensure continued productivity of all harvested lands.</p> <ul style="list-style-type: none"> Managed Crown Forest Available for Timber Production. 	Achieved	The 2021 FMP inventory was used to measure “Managed Crown Forest Available for Timber Production”. Plan end levels are above the desired level and target (plan end is 697,587).
<p>Objective B7: Social and Economic - community well being; Traditional Crown Management Unit Operators: To provide harvesting opportunities for the logging contractors that traditionally operated in the Upsala and</p>	Achieved	Target levels have been achieved. Harvest area has been made available. Due to market condition, not all available harvest area has been harvested by the operators.

Objective/Indicator	Auditor assessment	Auditor comments
<p>Shebandowan portions of the Crown Management Unit which were amalgamated into the Dog River-Matawin Forest in 1996.</p> <ul style="list-style-type: none"> To provide the opportunity for continued operation of traditional Crown management unit contractors at harvest operating levels based on ongoing negotiations; or at the levels established in the 1996 Major Amendment and 2000 FMP reduced proportionally to the reduction in AHA until such time as negotiations are completed. 		
<p>Objective B8: Market Condition - To develop a harvest utilization strategy including thresholds that will allow for harvest operation flexibility while ensuring long term forest health and plan sustainability.</p> <ul style="list-style-type: none"> The establishment of the harvest strategy and acceptable thresholds for operating in areas where there are not markets for all species. 	Achieved	There was a strategy for harvest of mixed conifer and conifer dominated stands which was implemented in the 2009-2019 FMP and the 2021-2031 FMP also has a strategy in place.
<p>Objective B9: Social and Economic - healthy forest ecosystems; Protection of Resource Based Tourism Values: To identify values, negotiate with tourism operators, and develop prescriptions that govern how forest management activities interact with resource based tourism values. Prescriptions will be developed that respect the importance of both industries and seek to not only mitigate harm but to find mutually beneficially solutions to potential conflicting situations.</p>	Achieved	One inspection found to be not in compliance for Resource Based Tourism Value. Target is achieved. This is not a concern due to clear evidence (AOC prescription and engagement in FMP development) show that generally?? tourism values are protected on the forest

Objective/Indicator	Auditor assessment	Auditor comments
<ul style="list-style-type: none"> Compliance with prescriptions for the protection of resource based tourism values (% of inspections in compliance) 		
<p>Objective B10: Social and Economic - healthy forest ecosystems; Protection of Other Commercial Forest Dependant Values: To identify values, understand risks, discuss with stakeholders, and develop prescriptions that govern how forest management activities interact with other commercial uses of the forest (e.g. bait fishers, trappers, mineral exploration industry). Prescriptions will be developed that respect the importance of all commercial ventures and seek to not only mitigate harm but to find mutually beneficially solutions to potential conflicting situations.</p> <ul style="list-style-type: none"> Compliance with prescriptions for the protection of forest dependant values (% of inspections in compliance) 	Achieved	100% in compliance. Desired level is achieved
<p>Objective B11: Forest Cover - values dependent on the Crown forest; Protection of Recreational, Spiritual, Cultural, Aboriginal, and Aesthetic Forest Dependant Values: To identify values, understand risks, discuss with stakeholders, and develop prescriptions that govern how forest management activities interact with other non-commercial values of the forest. Prescriptions will be developed that respect the importance of all uses of the forest and seek to not only mitigate harm but to find</p>	Achieved	100% in compliance. Desired level is achieved

Objective/Indicator	Auditor assessment	Auditor comments
<p>mutually beneficially solutions to potential conflicting situations.</p> <ul style="list-style-type: none"> Compliance with prescriptions for the protection of forest dependant values (% of inspections in compliance) 		
<p>Objective B12: Social and Economic-healthy Forest ecosystems; Compliance with all Applicable Policies and Legislation: To strive to be fully compliant with all governing legislation, policies, and practices as identified in this forest management plan.</p> <ul style="list-style-type: none"> Non-compliance in forest operations inspections (% of inspections in non-compliance, by category (minor, moderate, and significant, as determined by MNR)) 	Achieved	1,405 inspections have been completed with 28 non-compliances reported resulting in a rate of 2.0% which is within the target range. 25 were addressed with written warnings (Minor category) and 3 were addressed with Administrative Penalties (Moderate category).
<p>Objective B13: Social and Economic - Community well being; Provision of Opportunities to Contribute to Plan Development: To ensure that opportunities are provided for aboriginal communities to be apprised of and involved in FMP development.</p> <ul style="list-style-type: none"> Opportunities provided to aboriginal communities to provide input to the planning process at all stages of plan development. 	Achieved	This objective was measured during the 2009-2019 plan development. Achieved at 2009 final plan submission.
<p>Objective B14: Social and Economic - Community well being; Provision of Opportunities to Contribute to Plan Development: To ensure that the LCC is provided with the</p>	Achieved	This objective was measured during the 2009-2019 plan development. Achieved at 2009 final plan submission.

Objective/Indicator	Auditor assessment	Auditor comments
<p>opportunity to contribute in a meaningful way to plan development.</p> <ul style="list-style-type: none"> Local citizen's report that they have been adequately and fairly consulted and that their input has been considered during plan development. 		
<p>Objective C1: Forest Cover - values dependent on the Crown forest; Maintaining the Health and Integrity of Aquatic Ecosystems: To develop prescriptions for harvest, road construction and silviculture which recognize the risks to aquatic ecosystems and mitigate those risks through the application of best management practices.</p> <ul style="list-style-type: none"> Compliance with prescriptions developed for the protections of water quality and fish habitat (% of inspections in compliance) 	Achieved	99.4% in compliance.
<p>Objective C2: Forest Cover - values dependent on the Crown forest; Maintaining the Health and Integrity of Terrestrial Ecosystems: To develop prescriptions and apply best practices designed to maintain or enhance forest productivity, and ecological integrity.</p> <ul style="list-style-type: none"> Compliance with management practices that prevent, minimize or mitigate site damage (% of inspections in compliance) 	Achieved	100% in compliance. Desired level achieved
<p>Objective C3: Adaptation to Climate Change: To ensure that forest management operations recognize and are prepared to adapt to the impacts of climate change.</p>	Achieved	Over time, new guidelines and practice have been developed and implemented on the forest. New science will continue to inform forestry practice

Objective/Indicator	Auditor assessment	Auditor comments
<ul style="list-style-type: none"> Monitoring of regeneration survival, and development to identify changes potentially associated with a changing climate. Monitoring of forest harvesting and silvicultural practices to identify issues of efficiency and effectiveness potentially associated with a changing climate. 		into the future as new FMP are developed under revised/new guidelines.
<p>Objective D1: Silviculture; Effective Forest Renewal: To ensure that all harvested areas are reforested using the most effective and cost efficient means to achieve stand development objectives as outlined in the Silvicultural Ground Rules and Modelling Assumptions.</p> <ul style="list-style-type: none"> Percent of harvested forest area assessed as free-growing. Percent of harvest area assessed as fully meeting regeneration standards. 	Achieved	<p>96% of the forest area assessed for FTG was declared as regeneration successes. This is an improvement from last plan (87%). In addition, field audit showed good results in the FTG program. There are no concerns regarding general trends and this objective is considered achieved.</p> <p>The direct comparison of silviculture success to Silvicultural Ground Rules has not been an effective representation of actual silvicultural success in the field. Method of assessing the silviculture success is done by forest type groupings (Conifer Dominated, Conifer Dominated Mixedwood and Hardwood Dominated). This approach had been approved by MNRF. Based on the aggregate grouping of forest units the silviculture success is 90%. Desired levels are achieved.</p> <p>There are no concerns regarding general trends.</p>
<p>Objective D2: Silviculture; Effective Forest Renewal: To contribute to the Legacy Forest initiative by creating a</p>	Not achieved	Final Year Annual Report indicate progress made in moving this forward and a study plan would be



Objective/Indicator	Auditor assessment	Auditor comments
<p>large area of recent, conifer cutover in which to conduct operational trials of very intensive silvicultural treatments.</p> <ul style="list-style-type: none"> • Development and approval of a renewal and research strategy for approximately 400 hectares 		<p>developed during implementation of the plan and assessment re the development and implementation of the plan to occur in the Annual Report as project develops. Auditor reviewed subsequent Annual report and no documentation exist. Not achieving this objective and indicator is not a concern to the auditor as it is not a risk to the silvicultural program or the sustainability of the forest.</p>

7 APPENDIX 3. COMPLIANCE WITH CONTRACTUAL OBLIGATIONS

Licence condition	Licence holder performance
Payment of Forestry Futures and Ontario Crown charges	All Forestry Futures charges and Ontario Crown charges have been paid.
Wood supply commitments, MOAs, sharing arrangements, special conditions	The SFL contains wood supply commitments to the Norbord Inc. facility in Barwick, ON and the Garden Lake Timber facility in Shuniah, ON. Discussions with a representative from Norbord indicated that these commitments were being satisfactorily met. Garden Lake Timber ceased operations during the audit term.
Preparation of FMP, AWS and reports; abiding by the FMP and all other requirements of the FMPM and CFSA	Resolute completed all required plans and reports to the required standards.
Conduct inventories, surveys, tests and studies; provision and collection of information in accordance with the FIM and in the case of the Agreement in accordance with the Algonquin Forestry Authority Act	Resolute completed the required surveys and provided data consistent with FIM.
Wasteful practices not to be committed	No wasteful practices were identified during the audit
Natural disturbance and salvage SFL conditions must be followed	Not audited following risk assessment
Protection of the licence area from pest damage, participation in pest control programs	Not audited following risk assessment
Withdrawals from licence area	Not audited following risk assessment
Action plan and progress towards the completion of actions as reported in annual reports or status reports prepared under previous versions of the IFAPP	Action plan and status reports were prepared by Resolute and MNRF in accordance with contractual obligations and action items were observed to be effectively implemented by the audit team
Payment of forest renewal charges to the FRT	All Forest Renewal Charges have been paid.

Licence condition	Licence holder performance
FRT eligible silviculture work	Resolute completed FRT eligible work in accordance with planned specifications and funding eligibility requirements.
FRT forest renewal charge analysis	A forest renewal trust charge analysis was completed each year and applicable rates were approved by the Northwest Region. A review of these analyses was conducted, and annual renewal rates set were appropriate to support planned renewal projects. The third-party FRT specified procedure audit was conducted for the 2020-2021 fiscal year. There was only minor inconsistency noted which were reasonably explained by Resolute.
FRT account minimum balance	The requirements for meeting Forest Renewal Trust account minimum balances were met each year as were the process requirements to set forest renewal trust account charges.
Silviculture standards and assessment program	Resolute complies with standards and assessment programs required by the SFL.
First Nations and Métis opportunities	Resolute provides opportunities through active engagement, agreements, and collaboration on various projects. Concerns regarding recent issues in communication and lack of economic benefits were raised by Métis Nation of Ontario. Evidence was provided that Resolute continues to reach out as documented by emails and phone calls.
Preparation of compliance plan	Resolute prepared its 10-year strategic and annual compliance planning documents.
Internal compliance prevention/education program	The Licensee has a good internal compliance prevention/education program which it utilizes with its contractors. Dog River-Matawin Forest is SFI certified which places an emphasis and sets targets on continued education of all workers in the Forest.
Compliance inspections and reporting; compliance with compliance plan	Resolute generally completes compliance inspections and reporting requirements in accordance with the compliance plans.

Licence condition	Licence holder performance
SFL forestry operations on mining claims	Field observations found mining claim posts were protected during harvest operations.



8 APPENDIX 4. AUDIT PROCESS

IFAs are legally required under Ontario Regulation 319/20, under the Crown Forest Sustainability Act, 1994 (CFSA). This regulation states that IFAs must be completed at least once every 10-12 years. The key source of direction for the IFA comes from the Independent Forest Audit Process and Protocol (IFAPP). IFAs are governed by eight guiding principles as described in the 2021 IFAPP:

1. Commitment,
2. Public consultation and First Nation and Métis involvement and consultation,
3. Forest management planning,
4. Plan assessment and implementation,
5. System support,
6. Monitoring,
7. Achievement of management objectives and forest sustainability, and
8. Licence and contractual obligations.

Findings arise from audit team observations of material non-conformances and the identification of situations in which there is a significant lack of effectiveness in forest management activities. Similarly, the audit team may highlight best practices for the cases where auditees' actions go above and beyond legal requirements and result in positive outcomes for forest and communities. The IFA findings are addressed by the auditees (SFL, District, Region and Corporate MNRF) in the IFA action plans and results will be reported in the company's annual reports.

The sections below provide a description of how the evidence was collected and reviewed.

The 2022 Dog River-Matawin Forest IFA covered a seven-year period of April 1, 2015 to March 31, 2022. The following forest management planning processes were subject to audit:

- 2021-2031 Forest Management Plan: preparation and implementation of Year 1 (April 1, 2021 to March 31, 2022).
- 2019-2021 Contingency Plan: planning and implementation
- 2009-2019 Forest Management Plan: implementation of years 7-10 (April 1, 2015 to March 31, 2019)

Risk Assessment

The IFA for the Dog River-Matawin Forest was started in July of 2022 with the risk assessment to determine which IFAPP procedures were relevant for the Dog River-Matawin Forest



considering management unit-specific issues. All protocols selected can be found in Table 2. As per the IFAPP, the risk assessment required the audit team to assess optional procedures for probability of occurrence, recognizing that severity has already been assessed as low in assigning the procedure to the optional category. Protocols subject of review in this Risk Assessment are outlined in the Appendix A of the IFAPP and marked as “Optional”. There were 81 associated optional protocols in the IFAPP. 24 of those were considered as not applicable for this audit, 52 were deemed as low risk and 5 were identified posing sufficient risk to be included in the audit.

The decision to include the optional procedures in the audit sample was based on the following information:

- Part of the consultation took place under the COVID-19 conditions. According to MNRF and SFL interviews, consultation was proactive and both the company and MNRF created opportunities for accessing planning information. MNRF increased the consultation period. Review of the public comments and interview with LCC members are suggested to confirm consultation was effective considering the circumstances.
- According to interview and documentation review, the FRI was incomplete, and no agreement was reached on timeline for corrections. This was one of the reasons for the need to prepare a 2-year CP (2019-2021).
- The ability to assess FMP effectiveness in terms of meeting its strategic objectives depends on the quality of data collected and appropriateness of data collection methods. Risk was considered Medium. Interviews and document review indicated no issues.

Table 2. Procedures audited, by risk category.

Principle	Optional – Applicable (#)	Optional – Selected (#)	Optional – % Audited	Mandatory – Audited (#) (100% Audited)	Comments
1. Commitment	2	0	0%	0	
2. Public consultation and First Nations and Métis involvement	4	1	25%	2	2.2 procedure 1
3. Forest management planning	29	1	3.4%	43	3.3.2 procedure 4
4. Plan assessment and implementation	1	0	0%	9	
5. System support	2	0	0%	0	
6. Monitoring	10	3	30%	9	6.4 procedure 1 6.4 procedure 2 6.4 procedure 3
7. Achievement of management objectives and forest sustainability	0	0	0%	14	
8. Contractual obligations	6	0	0%	28	
Totals	54	5		105	

Audit Plan and site selection

The audit plan outlined the protocols selected with the rationale, key contacts, and audit schedule. During the pre-audit meeting (August 26, 2022), this information, along with the independent site selection was also presented to the auditees.

Field sample sites were selected by the audit team in August-September 2022 following a 3-step approach that was designed to maintain the independence of the site selection but enable logistical efficiency of the field audit by soliciting input from forest managers:

- 1st selection: Independent auditor sample included a minimum 20% off all harvest and silviculture operation types. The overlapping and/or nearby road construction, bridges and culverts were then selected to help with field logistics.

- 2nd selection: netting down to a minimum of 10% using access/logistics considerations in the field audit, in collaboration with Resolute and MNRF.
- 3rd selection: additional sites brought forward by stakeholders, First Nation and Métis communities and public.

Sites were selected in accordance with the guidance provided in the IFAPP (e.g., operating year, contractor, geography, forest management activity, species treated or renewed, and access) using GIS shapefiles provided by Resolute. The field sample sites achieved a minimum 10% sample of the forest management activities that occurred during the audit period. Table 3 includes the detailed description of the audit sample. The audit team also inspected the application of Areas of Concern prescriptions, forestry aggregate pit management and rehabilitation, and water crossings.

The audit team randomly samples 10% of the area representative of FRT funded activities reported as carried out in the year of the FRT specified procedures report, for the 2020-2021 year (see table 3). The sample for the 2020-2021 period did not reach the required 10% for all activities, therefore, the audit team used sites from the original 20% to add additional sites as needed.

The field audit was conducted from September 19 to 23rd, 2022, and included three days with 2 trucks, and one helicopter day. The field inspection included site-specific (intensive) and landscape-scale (extensive helicopter) examinations. The Closing Meeting was held on September 30th, 2022. At this meeting the draft findings were presented to the auditees. Draft Appendix 1 with more detailed description of audit findings was shared a week later. The comments on audit findings received from Resolute and MNRF were taken into consideration when developing the draft and final audit reports.

Table 3. Field audit site selection.

Activity or Feature	Stratum size	Proposed sample size	Actual sample size	Actual sampling intensity (%)
Water crossings	124	12	14	11.3
Slash piles	1437 km	144 km	153 km	10.7
Forestry aggregate pits	247	25	24	9.7
Tending	16152.5 ha	1615 ha	1702 ha	10.5
Site preparation	10262.6 ha	1026 ha	1109.5 ha	10.8
Harvest	30183 ha	3018 ha	3223 ha	10.7
Regeneration	33886 ha	3389 ha	3627.4 ha	10.7
Roads	862 km	86 km	86 km	9.9
Free to grow	17247 ha	1725 ha	1761 ha	10.2
FRT funded activities				
Tending	1821.9 ha	182 ha	182 ha	10
Site preparation	889.9 ha	89 ha	89.6 ha	10
Free to Grow	2916 ha	292 ha	324.4 ha	11.1
Regeneration	3810.7 ha	381 ha	385 ha	10.1

Public consultation

An open invitation to participate was publicly advertised in the following locations: tbnewswatch.com, the Chronicle Journal (Saturday editions, weekly for 6 weeks), on social media accounts and website of NorthWinds Environmental Services, and through LCC members’ sharing. An open survey was published online. Four survey responses were collected via the survey and included concerns such as site degradation in riparian areas. Survey respondents were generally satisfied with forest management practices, including road maintenance, beaver trapping issues, slash pile burning, and excellent utilization practices generally.

In addition, the audit notice was distributed via email using the FMP mailing list. One response was received from a tourism outfitter regarding dissatisfaction over a planned road location. This concern had been communicated also to the SFL holder and had been addressed during the planning process. Another response was received from a Land Use Permit Holder that indicated no issues with the management of the Forest.

First Nation and Métis community consultation

Email invitations to participate in the audit and follow up calls were made to all First Nation and Métis communities deemed to be within or adjacent of the Dog River-Matawin Forest (as per 2021 FMP):

- Fort William First Nation;
- Lac des Mille Lacs First Nation;
- Kiashke Zaaging Anishinaabek;
- Lac La Croix First Nation;
- Métis Nation of Ontario, Region 1;
- Métis Nation of Ontario, Region 2;
- Red Sky Métis Independent Nation; and
- Seine River First Nation.

Before conducting any interviews, the lead auditor met with the Thunder District Resource Liaison Specialist (acting) to obtain information on the level of participation in the forest management planning process and sought for advice for more effective ways to reach out. Of nine First Nation and Métis communities and organisations contacted, three communities were interviewed (Lac Des Mille Lacs First Nation, Red Sky Métis Independent Nation, and MNO Region 2).

The Lac Des Mille Lacs First Nation community contact expressed satisfaction with involvement in forest management planning process and with the ongoing communication and engagement with Resolute and had no concerns. Similarly, positive messaging was received from the two interviewed representatives of Red Sky Métis Independent Nation, including examples of how community values were discussed with MNRF and how protection measures from forest operations were developed, particularly regarding herbicide application. Red Sky Métis Independent Nation also attended a truck day.

Fort William First Nation interviewees expressed concerns regarding technical language used at planning team and in communication materials provided or presented to the community. For example, the a presentation by MNRF included box and whisker graphs on simulated natural ranges variation which were incomprehensible for several members. At the request of the community, a separate meeting was held with Resolute where the company representative had made the material more user friendly for non-technical audiences. The community representatives also expressed concerns regarding lack of accommodation on herbicide concerns. Lack of consideration of climate change in forest management planning was also

brought out as a concern as the community is observing significant changes in weather patterns and animal populations.

Métis Nation of Ontario, Region 2, however, expressed strong frustrations regarding financial support available to the community to be able to meaningfully participate in forest management. MNO Region 2 strongly feels that insufficient funds are made available to carry out forest management consultation, including daily fees for attending meetings, values mapping and review of forest management materials. In addition, the community indicated that a 15-day turnaround to comment on planning materials is not enough. These concerns are applicable to all forest management units within MNO's traditional land base and coordinated efforts are being made by MNRF to address some of these concerns, e.g., coordinating development of the Background Information Report.

Strong concerns were also expressed regarding the communication with Resolute that has been broken down in recent years, resulting from an incident in a different management unit with Region 1. The MNO Region 2 has revoked the Memorandum of Understanding between Resolute and the community that was in place to enhance engagement in forestry. MNO Region 2 was also frustrated regarding lack of economic benefits created for the community as per company's contractual obligations which state: "The Company shall work co-operatively with the Minister and local Aboriginal communities in order to identify and implement ways of achieving a more equal participation by Aboriginal communities in the benefits provided through forest management planning". Resolute expressed similar frustration over broken communication and provided evidence of ongoing attempts to reach out to bring MNO Region 2 back to the meeting table to discuss the community's concerns. The auditors hope that these efforts will continue, and parties will restore communication to be able to come to a resolution on how to address community's concerns and achieve more equal participation in benefits potentially available through forest management planning.

Dog River-Matawin Citizens Advisory Committee (DRMCAC)

Letters were emailed to all DRMCAC members to notify about the upcoming audit and invite input. The audit team also offered to meet with the DRMCAC, and the Lead Auditor was invited to provide a presentation at the September 6, 2022 DRMCAC meeting.

The audit team conducted interviews with a total of three members of the DRMCAC (out of 13). The DRMCAC minutes and interviews indicate an active participation in the planning process and generally effective information flow between the DRMCAC members and their communities utilising member association, newsletters, emailing and in-person communication. The meetings are well run with relevant information made readily available

and requested training needs met. The interviewed members felt that DRMCAC is a good platform for obtaining relevant forest management information and bringing community concerns forward. COVID-19 pandemic moved meetings to online, however, meeting records show active participation in forest management planning process. Hybrid approach is viewed positively, especially for more straightforward items where MNRF and Resolute require DRMCAC's input, such as amendments.

Overlapping Licensees, Contractors and Commitment Holders

The only commitment holder in the Forest is Norbord (owned by West Fraser). A representative was interviewed, and no concerns were expressed. Lac Des Mille Lac First Nation holds an overlapping licence, and similarly no concerns were expressed.

Ministry of Natural Resources and Forestry

MNRF District, Region and Integration Branch staff participated in all aspects of the audit, including the field audit and interviews. Several follow up meetings were held with applicable MNRF staff to clarify draft audit findings.

Forestry Futures Trust Committee

Two members of the Forestry Futures Trust Committee participated in the field audit and two or more members attended the pre-audit, opening and closing meetings.

9 APPENDIX 5. LIST OF ACRONYMS USED

- AOC – Area of Concern
- AR – Annual Report
- AWS – Annual Work Schedule
- CFSA – Crown Forest Sustainability Act
- CP – Contingency Plan
- DRMCAC – Dog River-Matawin Citizens Advisory Committee
- FIM – Forest Information Manual
- FMP – Forest Management Plan
- FOIP – Forest Operation Inspection Program
- FRI – Forest Resources Inventory
- FRL – Forest Resource Licence
- FRT – Forest Renewal Trust
- FSC – Forest Stewardship Certification
- FTG – Free to grow
- IFA – Independent Forest Audit
- IFAPP – Independent Forest Audit Process and Protocol
- ISO – International Organization for Standards
- LCC – Local Citizen Committee
- LTMD – Long-Term Management Direction
- MNO – Métis Nation of Ontario
- MNRF – Ontario Ministry of Natural Resources and Forestry
- NWES – NorthWinds Environmental Services
- OLL – Over Lapping Licence
- RPF – Registered Professional Forester
- SAR - Species At Risk
- SEM – Silviculture Effectiveness Monitoring
- SFI – Sustainable Forestry Initiative
- SFL – Sustainable Forest Licence
- SM – Silviculture Monitoring

10 APPENDIX 6. AUDIT TEAM MEMBERS AND QUALIFICATIONS

Name	Role	Responsibilities	Credentials
Triin Hart Principal, NorthWinds Environmental Services	Lead Auditor	Lead Auditor, Public and First Nation and Métis consultation, management of ecological values	PhD Forest Science (2009), MSc Forest Management (2006), HBS Sc Natural Resource Management (2003)
Jeffrey Cameron RPF Senior Forester, NorthWinds Environmental Services	Auditor	Forest management planning and silviculture	HBS Sc Forestry (2007), RPF
Jack Harrison RPF	Auditor	Compliance	HBS Sc Forestry (1988), RPF, Certified Forest Compliance Inspector
Laird Van Damme RPF	Auditor	Advisor and Reviewer	HBS Sc Forestry (1982), RPF, MSc Forestry (1985)
Alex Campbell Environmental Specialist, NorthWinds Environmental Services	Audit Secretariat	Gathering documents, organizing data, scheduling meetings	HBS Sc Environmental Sciences (2021)