

Independent Forest Audit Process and Protocol

Ontario Ministry of Northern Development, Mines, Natural Resources and
Forestry

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1. Independent Forest Audit Overview

1.1 Legal requirement

The Independent Forest Audit Process and Protocol (IFAPP) provides guidance in meeting the requirements of Ontario Regulation 319/20 made under the Crown Forest Sustainability Act (CFSA).

1.2 Objective

Independent forest audits (IFA) generally assess licence holder and Ministry of Northern Development, Mines, Natural Resources and Forestry (NDMNRNF) compliance with the Forest Management Planning Manual (FMPM) and the CFSA in conducting forest management planning, operations, monitoring and reporting activities. The audit also assesses the effectiveness of forest management activities in meeting the objectives set out in the forest management plan (FMP). The IFA provides an opportunity to improve Crown forest management in Ontario through adaptive management.

The specific objectives of the IFA are to:

Un aperçu des vérifications indépendantes des forêts

Exigences légales

Le processus et le protocole des vérifications indépendantes des forêts ont été conçus pour aider à se conformer aux exigences du Règlement de l'Ontario 319/20 pris en application de la Loi de 1994 sur la durabilité des forêts de la Couronne.

Objectif

Au moyen des vérifications indépendantes des forêts, on évalue généralement la conformité des titulaires de permis et du ministère du Développement du Nord, des Richesses naturelles et des Forêts (DNMRNF) avec le Manuel de planification de la gestion forestière et la Loi de 1994 sur la durabilité des forêts de la Couronne en effectuant des activités de planification de la gestion forestière, des activités opérationnelles, de la surveillance et de la préparation de rapports. Les vérifications permettent également d'évaluer l'efficacité des activités de gestion forestière à réaliser les objectifs énoncés dans les plans de gestion forestière. Les vérifications indépendantes des forêts donnent l'occasion d'améliorer la gestion des forêts de la Couronne en Ontario au moyen d'une gestion adaptée.

- a) assess to what extent forest management planning activities comply with the CFSA and the FMPM;
- b) assess to what extent forest management activities comply with the CFSA and with the forest management plans, the manuals approved under the CFSA and the applicable guides;
- c) assess, using the criteria established for the audit, the effectiveness of forest management activities in meeting the forest management objectives set out in the forest management plan;
- d) compare the planned forest management activities with actual activities undertaken;
- e) assess the effectiveness of any action plans implemented to remedy shortcomings identified in a previous audit;
- f) review and assess a licensee's compliance with the terms and conditions of the forest resource licence; and
- g) provide a conclusion stating whether or not the forest is being managed consistently with principles of sustainable forest management.

Les objectifs spécifiques de la vérification indépendante des forêts sont les suivants:

- a) L'évaluation de la mesure dans laquelle les activités de planification de la gestion forestière sont conformes à la Loi de 1994 sur la durabilité des forêts de la Couronne et au Manuel de planification de la gestion forestière;
- b) L'évaluation de la mesure dans laquelle les activités de gestion forestière respectent la Loi de 1994 sur la durabilité des forêts de la Couronne, les plans de gestion forestière, les manuels approuvés en vertu de la Loi de 1994 sur la durabilité des forêts de la Couronne et les guides applicables;
- c) L'évaluation, au moyen des critères établis pour la vérification, de l'efficacité des activités de gestion forestière à réaliser les objectifs de gestion forestière énoncés dans le plan de gestion forestière;
- d) La comparaison des activités de gestion forestière planifiées avec les activités réellement entreprises;
- e) L'évaluation de l'efficacité des plans d'action mis en œuvre en vue de remédier aux défauts déterminés au cours d'une vérification précédente;
- f) L'examen et l'évaluation de la conformité d'un titulaire de permis avec les conditions du permis forestier; et
- g) Une conclusion précisant si la forêt est gérée conformément aux principes de gestion durable des forêts.

1.3 Audit principles

Requirements for conducting the audit

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

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

If situations are encountered where the auditee offers inadequate cooperation to the audit team, the auditor will communicate with the Forestry Futures Committee (FFC) who will then communicate with the identified contact person.

Objectivity independence and competence

Every member of an audit team must be independent of the Ontario Government and of any licensee, contractor, or entity (e.g., licensee, auditee, NDMNRF unit or official) who is the subject of the audit. To ensure the objectivity of the audit process and its findings or conclusions, members of the audit team must be independent of the activities they audit and must remain objective and free from bias and conflict of interest throughout the audit process.

The Service Level Agreement entered into by an Auditor and the Ministry with respect to the conduct of a forest audit outlines requirements for considering potential conflicts of interest in the selection process.

The request for auditor services also outlines the appropriate combination of knowledge, skills and experience to carry out audit responsibilities that the audit team needs to conduct the audit (also see Section 2.2 for roles and responsibilities).

Due professional care

In conducting the audit, auditors will comply with all applicable legislation and policy and must use the care, diligence, skill and judgment expected of any auditor in similar circumstances. Both auditors and auditees must be mindful of maintaining a professional working relationship.

The audit team will respect confidentiality of information, and not disclose information or documents obtained during the audit to any third party except as is necessary for the purpose of the audit report or, as directed by the NDMNRF for other related forest audits.

The auditor must follow procedures that provide for adequate quality assurance. Auditors should consult the CSA/ISO documents related to audit quality assurance referred to in Section 3.0.

Audit evidence

The auditor will collect, analyze, interpret and document appropriate information to be used as evidence in determining whether audit criteria are met. Evidence will be sufficient, and of a nature that competent auditors working independently of each other would reach similar conclusions.

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

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

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

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

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

Auditors will advise the FFC where information gaps preclude drawing conclusions.

The results of the evaluation of the evidence against the audit criteria and procedures are referred to as the audit findings. Audit findings are analyzed and aggregated if appropriate to provide the basis for reporting the outcome of the audit to the sustainable forest licensee, NDMNRF and other parties as determined by the NDMNRF.

Reliability of findings and conclusions

The audit process is designed to ensure sufficient evidence is obtained to evaluate each audit criterion and provide the sustainable forest licensee, NDMNRF and auditor with confidence in the audit findings and any conclusions.

In determining the sufficiency and quality of audit evidence the auditor must minimize the risk of reporting erroneous findings or failing to detect significant non-conformances. In addition to the prescribed audit procedures, the auditor must consider the nature, extent and availability of audit evidence that is required to reduce the risk of erroneous findings to an acceptable level. In planning and executing the audit, the auditor will consider the nature of the audit criteria, the risk of reaching an incorrect finding and the evidence necessary to minimize this risk.

1.4 Process and protocol contents

The purpose of the IFAPP is to provide auditors with guidance to meet the requirements of the IFA as outlined in *Ontario Regulation 319/20* (Independent Forest Audits) under the CFSA. This replaces former Ontario Regulation 160/04.

IFAs are conducted in accordance with the approved IFAPP and the applicable Master Agreement for Vendors of Record for the provision of Independent Forest Audit Services (the “Master Agreement”), Request for Services and Service Level Agreements (referred to together as the “IFA Contracts”).

The IFAPP has been updated to reflect:

- a) NDMNRF additional direction pertaining to the vendor’s obligations to comply with the Freedom of Information and Protection of Privacy Act (FIPPA), R.S.O. 1990, c. F.31 as it may be amended from time to time (“FIPPA”);
- b) Improved language on communications with First Nations and Métis communities, overdue account balance information and protection of personal information.

The IFAPP is organized into sections:

- a) Section 1 provides an overview of the IFA legal requirement and program;

- b) Section 2 provides guidance for roles and responsibilities, pre-audit activities, on-site audit activities and audit reporting and action plans; and
- c) Section 3 provides a list of definitions.

Five appendices provide additional guidance:

- a) Appendix A is the detailed audit protocol;
- b) Appendix B outlines information requirements;
- c) Appendix C provides a template for completing audit plans;
- d) Appendix D outlines the format for the draft and final audit reports; and
- e) Appendix E describes the requirements for action plans and reporting on progress towards the completion of actions.

Procedures outlined in Appendix A are mandatory unless specified as optional.

2. Independent Forest Audit Guidance

2.1 Schedule and milestones

Generalized Independent Forest Audit Schedule

Approval of NDMNRF and Forestry Futures Committee is required prior to any changes to the schedule.

Deliverable	Schedule
Auditor and Auditee Information Sessions	January – April
Management Unit Risk Assessment	April to June
Audit Plan and Pre-Audit Meeting – submitted to the LCC, FFC and auditee	April to June
Field Audit	Complete by October 15
Closing Meeting	Within one week of the end of the field audit
Draft version of audit report Appendix 1	At the Closing Meeting

Deliverable	Schedule
Draft Audit Report Completed	Within 30 days of the closing meeting
Auditor Presentation of Findings to the Local Citizens Committee (LCC)	After draft audit report and prior to final audit report
Auditor Presentation of Findings to First Nations and/or Métis Communities that are in or adjacent to the Management Unit	After draft audit report and prior to final audit report
Meeting to Review Draft Audit Report	Prior to final audit report
Final Audit Report Completed	Within 60 days of closing meeting
Action Plan Completed	Within three months of the NDMNRF determining that an Action Plan will be prepared.
Reporting on Progress Towards the Completion of Actions	Annually in annual reports (see Appendix E)

2.2 Roles and responsibilities

Lead auditor

The lead auditor leads the audit and is responsible for ensuring the efficient and effective conduct and completion of the audit in accordance with the IFAPP.

The lead auditor's responsibilities and activities are:

- a) forming the audit team, considering potential conflicts of interest;
- b) directing the activities of the audit team;
- c) coordinating required communications with appropriate parties;
- d) obtaining relevant background information as set out in Appendix B;
- e) scheduling audit activities and meetings as necessary;
- f) determining the appropriate level of involvement of key stakeholders in the audit process (including overlapping licensees, contractors, or supply agreement holders);
- g) conducting the management unit risk assessment and confirming additional optional audit criteria/procedures (if any) to be audited;

- h) communicating the background information and the results of the risk assessment and audit scope with the audit team members;
- i) preparing the audit plan;
- j) seeking public input to the audit process;
- k) seeking input from First Nations and Métis communities that are in or adjacent to the management unit (in consultation with the NDMNRF District Resource Liaison Specialist);
- l) selecting field audit sites;
- m) coordinating the preparation of working documents and detailed procedures;
- n) briefing the audit team (highlighting optional procedures that are to be audited);
- o) seeking to resolve any problems that arise during the audit;
- p) recognizing when audit objectives appear to become unattainable and reporting the reasons to the FFC, NDMNRF and the auditee;
- q) representing the audit team in discussions with the auditee prior to, during, and after the audit;
- r) notifying the auditee of observations of non-conformities without delay;
- s) reporting on the audit clearly and conclusively within the required timeframes;
- t) articulating clear and concise findings to the auditee as a basis for understanding of the non-conformance and development of the action plan to address the non-conformance;
- u) issuing the draft audit report and scheduling a meeting to review the draft audit report;
- v) issuing the final audit report for FFC review and NDMNRF acceptance;
- w) issuing, signing and professionally stamping (the last page of the Executive Summary) on behalf of the audit team on the final audit report;
- x) ensuring the appropriate distribution of the final audit report and transmittal letter;
- y) complying with working document and record retention requirements (see Section 2.6.5); and
- z) ensuring that audit team members observe health, safety and other appropriate requirements, including those stipulated by the local health authority, set out in the IFA Contracts, or by the auditee.

The lead auditor will use their professional judgement to determine which stakeholders need to be involved throughout the audit process to ensure the successful completion of the audit.

Note: Best audit practices regarding the roles and responsibilities of key stakeholders in the audit process are outlined in section 2.2 for the lead auditor's consideration.

Audit team members

The audit team members are generally responsible for conducting the audit in accordance with the IFAPP. Responsibilities and activities include:

- a) following the direction of and supporting the lead auditor;
- b) planning and carrying out the assigned task objectively, effectively and efficiently within the scope of the audit;
- c) assisting with the selection of sites for examination in the field audit;
- d) collecting and analyzing relevant and sufficient evidence to allow findings to be made and conclusions to be drawn regarding the audited criteria;
- e) preparing working documents regarding the audited criteria;
- f) documenting individual audit findings;
- g) safeguarding documents pertaining to the audit and returning such documents as required;
- h) assisting in writing of draft and final audit reports; and
- i) observing health, safety and other appropriate requirements, including those stipulated by the local health authority, set out in the Contracts, and by the auditee.

NDMNRF Crown Forests and Lands Policy Branch

Crown Forests and Lands Policy Branch (CFLPB) has the responsibility for determining the audit schedule and ensuring the IFAPP is in place. Specific responsibilities include:

- a) maintaining the IFAPP, including determining the audit period and scope (identification of mandatory and optional procedures in Appendix A);
- b) responding to inquiries regarding interpretation of the IFAPP requirements;
- c) selecting the management units to be audited;
- d) providing updates and interpretation at auditor and auditee information sessions; and
- e) participating in selected audit meetings and activities.

NDMNRF Integration Branch

Integration Branch (IB) has the overall responsibility for ensuring IFAs are conducted in accordance with the IFAPP. IB staff will participate in IFA activities as required. Responsibilities and activities of the IB lead representatives for the audit program include items listed below. The role of additional IB personnel will be limited to activities requested by the Branch, and will be relevant to the experience/expertise of each individual:

- a) general awareness and overall communications about the IFAPP;
- b) developing vendor of record (VOR) criteria;
- c) reviewing and scoring VOR candidates;
- d) issuing the request for services and subsequent service level agreements;
- e) selecting audit firms to conduct the IFAs;
- f) providing technical advice to the FFC;
- g) supporting the FFC in holding information/orientation sessions for auditors;
- h) providing notification to management units to be audited;

- i) organizing (together with the FFC and NDMNRF CFLPB) auditor and auditee information sessions;
- j) in collaboration with the FFC, confirming the management unit risk assessment conducted by the auditors;
- k) participating in selected audit meetings and activities, including reviewing the audit plan, attending during the field audit to offer guidance to the audit team and auditee, discussing issues and facilitating the consistent application of the audit process;
- l) providing support to the auditors in undertaking the audit;
- m) supporting the FFC in receiving and coordinating the review of audit reports;
- n) coordinating involvement of additional NDMNRF staff from other NDMNRF Divisions (FID, PSD, PD) with experience/expertise relevant to specific aspects of the IFA process including obtaining related information as needed;
- o) determine whether an action plan is required, and the scope of participation that may be required by the licensee;
- p) facilitating completion of action plans and reporting on progress towards the completion of actions (see Appendix E); and
- q) accepting the final audit report and taking the steps necessary to make each final audit report and action plan available to the public on a publicly accessible website.

NDMNRF Region representatives

The NDMNRF Region is generally responsible for facilitating implementation of the IFAPP.

Responsibilities and activities for the NDMNRF Region representatives are listed below:

- a) participating in revisions to the IFAPP as required;
- b) collecting management unit background information to support the request for services;
- c) participating in, and assisting with organization of, information/orientation sessions related to the IFAPP, as required;
- d) confirming that critical information products, for example, year five- and final-year annual reports are prepared and reviewed in accordance with the requirements and timelines specified in the FMPM and FIM so that they are available to support the audit;
- e) responding to auditor requests for information/evidence on matters subject to the audit;
- f) acting as an NDMNRF contact, coordinator and lead representative during individual IFAs which would include:
 - informing NDMNRF employees about the objectives and scope of the audit as necessary;
 - coordinating the IFA schedule with the auditor, auditee and others as may be required; coordinating auditor requests for NDMNRF facilities with the NDMNRF District;

coordinating provision of information for use in acquisition of audit services, as requested;

- providing relevant Regional evidential material as requested and as required to carry out the audit as per Appendix B, in consultation with the NDMNRF District;
- coordinating with the NDMNRF District to determine who will provide the LCC general awareness of the audit process and requirements;
- coordinating with the NDMNRF District to determine who will provide the First Nations and Métis communities general awareness of the audit process and requirements;
- responding to inquiries as necessary;
- participating in meetings and activities on individual audits, which could include reviewing the audit plan, attending the field audit and discussing issues;
- receiving audit reports and coordinating the NDMNRF Region and District review of audit reports as applicable; and
- acting as the lead NDMNRF contact for coordinating the completion of action plans.

Forestry Futures Committee

The Forestry Futures Committee has played a prominent role in the IFA Process since 1997. It generally carries primary responsibility for applying the annual process following selection of the audit firms through to acceptance of final audit reports. More specifically, the activities and responsibilities of the FFC include:

- a) providing input to the NDMNRF concerning IFAPP content;
- b) assisting IB in developing VOR criteria;
- c) providing input to the NDMNRF regarding the content and timing of the request for services;
- d) funding audit activities;
- e) conducting, together with the NDMNRF, audit information/orientation sessions as necessary;
- f) communicating with key parties during the annual audit program;
- g) responding to inquiries regarding the IFAPP;
- h) participating in selected meeting and field activities to observe the audit team and ensure the consistent application of the audit process;
- i) in collaboration with the NDMNRF IB, reviewing and confirming the management unit risk assessment conducted by the auditors (including the identification of optional audit criteria/procedures (if any) that will be audited);
- j) receiving and reviewing the initial audit plan and confirming that it meets the requirements of the IFAPP prior to its acceptance for payment;
- k) receiving and reviewing audit reports;

- l) determining whether the terms and conditions of the contract have been met;
- m) recommending the final audit report for NDMNRF acceptance and development of an action plan to address audit findings;
- n) preparing an annual audit summary to support NDMNRF and FFC communications once all audit reports have been recommended for NDMNRF acceptance; and
- o) providing periodic commentary on audit findings and/or making recommendations to the NDMNRF.

Auditee

For the purpose of the IFAPP, the term ‘auditee’ is used to reference the entity responsible for preparing and implementing FMPs (e.g., the Crown, sustainable forest licence (SFL) holder, forest resource licence holders and enhanced forest resource licence holders).

The auditee is generally responsible for:

- a) informing employees about the objectives and scope of the audit as necessary;
- b) attending, as necessary, auditee information sessions regarding the IFA process;
- c) participating in the IFA process as described in the IFAPP;
- d) ensuring that critical information products, for example, year five- and final-year annual reports are prepared in accordance with the requirements and timelines specified in the FMPM and FIM so that they are available to support the audit;
- e) providing the facilities needed for the audit team in order to ensure an effective and efficient audit process;
- f) preparing the field guide/binder for use by the auditors during the audit, with the assistance of the NDMNRF Region as may be required;
- g) appointing responsible and competent staff to accompany members of the audit team, to act as guides to the management unit and to ensure that the auditors are aware of health, safety and other appropriate requirements, including those stipulated by the local health authority and the auditee;
- h) providing access to the applicable forest, personnel and relevant evidential material as requested and as required to carry out the audit as per the IFAPP (see, for example, Appendix B for further explanation of information requirements);
- i) receiving and reviewing audit reports; and
- j) participating in the development and implementation of action plans and reporting on progress towards the completion of actions as specified by the Ministry (see Appendix E).

NDMNRF District

The NDMNRF District is generally responsible for:

- a) attending, as necessary, auditee information sessions regarding the IFA process;

- b) ensuring that critical information products, for example, year five- and final-year reports are reviewed in accordance with the requirements and timelines specified in the FMPM and FIM so that they are available to support the audit;
- c) providing a summary of Silviculture Monitoring activities undertaken by the NDMNRF District;
- d) providing “On Award” information to the auditors;
- e) providing the facilities needed for the audit team in order to ensure an effective and efficient audit process;
- f) preparing the field guide/binder for management units administered by the Crown, for use by the auditors during the audit, with the assistance of the NDMNRF Region as may be required e.g., maps;
- g) appointing responsible and competent staff to accompany members of the audit team, to act as guides to the management unit and to ensure that the auditors are aware of health, safety and other appropriate requirements including those stipulated by the local health authority, set out in the IFA Contracts, or by the auditee;
- h) providing access to the applicable forest, personnel and relevant NDMNRF District evidential material as requested and as required to carry out the audit as per the IFAPP Appendix B, in consultation with the NDMNRF Region;
- i) receiving audit reports and assisting the NDMNRF Region representative for the individual IFA in reviewing the audit reports as applicable; and
- j) assisting the NDMNRF Region representative (and auditee as appropriate) in developing action plans and reporting on progress towards the completion of actions in accordance with Appendix F.

Significant overlapping licensees, contractors and/or supply agreement holders

The actual level of participation depends upon the significance of activities and/or operations carried out on the management unit during the period of the audit. This matter is to be reviewed by the auditor during the gathering of information and development of the audit plan to determine the appropriate level of involvement of significant overlapping licensees, contractors and/or supply agreement holders. The responsibilities and activities may include:

- a) informing employees about the objectives and scope of the audit as necessary;
- b) providing the facilities needed for the audit team in order to ensure an effective and efficient audit process;
- c) appointing responsible and competent staff that may accompany members of the audit team, to act as guides to their activities, and to ensure that the auditors are aware of health, safety and other appropriate requirements including those stipulated by the local health authority and the auditee;
- d) providing access to the applicable forest, personnel and relevant evidential material as requested for the audit, including the information listed in Appendix B;
- e) attending meetings as considered necessary by the lead auditor; and
- f) providing any necessary input to the action plan and reporting on progress towards the completion of actions, through the auditee.

Local Citizens Committee (LCC)

The FMPPM indicates that one of the purposes of the LCC is to participate as an integral part of the forest management planning process by assisting in monitoring the performance of plan implementation. The IFAPP also focuses on monitoring the performance of plan implementation and outlines how the LCC can be involved during the audit process. LCCs are advised to consider their desired participation well in advance of an audit and communicate with the lead auditor in this regard. Any members attending an audit activity must be prepared to maintain information in confidence within the LCC until the report is made public.

Opportunities for LCC involvement will include:

- a) receiving the LCC general awareness presentation about the IFA process;
- b) responding to auditor requests for input to the audit process, including providing suggestions to the auditors regarding most effective local method(s) to obtain public input;
- c) receiving and reviewing the audit plan;
- d) having a representative attend the pre-audit meeting;
- e) discussing issues (typically at the pre-audit meeting) brought forward by the NDMNRF and/or the auditee to the LCC and reviewing the resulting audit findings and actions;
- f) discussing issues (typically at the pre-audit meeting) identified by the LCC and the public during the period being audited and reviewing the resulting findings and actions;

- g) having, at the option of the LCC, a representative in attendance for the field audit;
- h) participating in the meeting where the auditor presents the audit findings to the LCC;
- i) receiving the final audit report;
- j) providing any necessary input to action plan development, through the auditee; and
- k) participating in the meeting where the final audit report findings and the corresponding action plan are presented (by the NDMNRF and/or the auditee).

Observers

Parties not mentioned above are considered external to the process and are, therefore, not intended to participate in the audit process. Similarly, parties who have roles described in Section 2.2 may be considered observers to the extent that their involvement extends outside of those described roles.

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

Observers are allowed to participate in the audit process on an exceptional basis, with the mutual agreement of the auditor, auditee and NDMNRF Region. When faced with a request for observer involvement, the auditor must communicate with all parties and determine whether mutual agreement to allow the observer exists. If mutual agreement does exist, the auditor may allow the observer to participate, and the participant may be required to sign a confidentiality agreement. If mutual agreement does not exist, the observer will not participate. Auditors will define the extent of any observer involvement. Access to confidential information, and sensitive discussions, for example, may be denied. Observers should be prepared to arrange and pay for their own transportation. Observers do not have access to personal information or any other sensitive information.

2.3 Audit preparation

2.3.1 Annual orientation and information sessions

The FFC and NDMNRF IB will hold annual auditor orientation sessions to provide a general overview of IFAPP requirements and other relevant information. Lead auditors must attend the auditor orientation sessions, accompanied by at least 50% of the audit team members conducting audits.

The FFC and NDMNRF IB will hold annual auditee information sessions to outline the audit process. The NDMNRF IB will provide auditees with a sample presentation and/or information notes for the LCC and First Nation and Métis communities upon request.

2.3.2 Information gathering

Auditors will collect information through interviews, an examination of documents and observation of activities and conditions. Indications of non-conformity to the audit criteria will be recorded.

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

Appendix B outlines audit information to be provided or gathered, as applicable, including associated responsibilities at specified stages of the audit process.

It is expected that a mutually cooperative spirit will prevail in the gathering and exchange of information. While auditees need to ensure that they meet their obligations to provide or make information available, audit teams will endeavour to gather and distribute information and otherwise conduct their work in a manner consistent with Appendix B to minimize demands on the auditees' time.

2.4 Audit scope

Management units to be audited each year are identified by the NDMNRF CFLPB. The audit applies to the NDMNRF and all licensees, including overlapping, on the management unit being audited.

Audits are focused on a period set out in the Service Level Agreements, typically from the beginning of the fiscal year in which the prior audit was performed to the end of the fiscal year preceding the year of the currently scheduled audit. In this way, the length of the audit period may vary from audit to audit. There may be times, however, when it is appropriate for auditors to investigate activities that continue to the present (after the defined audit period has ended) and/or events or conditions that occurred prior to the defined audit period. Auditors are expected to pursue investigations outside of the defined audit period where in their professional judgement to do so would provide a materially enhanced understanding of the management of the forest.

Applicable forest audit criteria and procedures are set out in the audit protocol in Appendix A.

The initial scope of the audit is determined by the audit criteria and procedures that could potentially apply to the auditee within the defined audit period, including both mandatory and optional procedures. The audit scope will be finalized through a management unit risk assessment process (see Section 2.4.1) to identify the optional procedures from Appendix A that will actually be audited (if any). The final audit scope is endorsed by the FFC and approved by the NDMNRF. Any subsequent changes to the audit scope require agreement between the NDMNRF, FFC and the lead auditor.

2.4.1 Risk assessment

The risk ratings for audit protocol procedures set out in Appendix A are used by the NDMNRF to determine whether an audit procedure is mandatory or optional. Procedures where the matter being evaluated has the potential to significantly impact forest sustainability (medium or high severity) are mandatory, while procedures with low impact are optional. Auditors will conduct a management unit risk assessment to determine which, if any, of the optional procedures are to be audited.

	Impact		
Probability	Low	Medium	High
Low	Optional	Mandatory	Mandatory
Medium	Optional	Mandatory	Mandatory
High	Optional	Mandatory	Mandatory

The management unit risk assessment will include a review of relevant information, including:

- previous IFA results (final audit report and action plan and status report, if applicable);
- available annual reports (including reporting on progress towards the completion of actions);
- compliance information;
- Silvicultural effectiveness monitoring information;
- discussions with the auditee and NDMNRF (e.g., foresters, biologists) staff, LCC members and representatives of First Nations and Métis communities;
- forest certification status and the results of certification assessments and/or annual audits that are publicly available or otherwise made available by the licensee, including corrective actions taken to address certification assessment findings/recommendations; and

- other information deemed pertinent by the audit team.

The risk assessment will require 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.

The audit team will use professional judgement to evaluate the gathered evidence and information in order to inform their decision on whether the probability of occurrence is high enough to warrant carrying out any of the optional procedures.

The audit team will document the risk assessment in a short report (3-5 pages) outlining:

- how the risk assessment was conducted (e.g., what evidence was considered);
- what issues (if any) were found, ranked by probability;
- which of the optional audit criteria/procedures (if any) are to be audited including the associated rationale;
- why the remaining optional procedures do not meet the threshold to be audited; and
- audit team member(s) and the number of additional auditor days (and helicopter hours) required to audit the selected optional procedures, if applicable.

The audit team will provide its risk assessment report to the FFC and the NDMNRF IB for review. The FFC will notify the lead auditor in writing that the audit may proceed once the FFC endorses the risk assessment (and estimate of additional time required), and the risk assessment is approved by the NDMNRF.

2.4.2 Communications

Prior to the pre-audit meeting, the audit firm shall issue a notice (ideally in conjunction with the NDMNRF, auditee and LCC) advising the public that an IFA will be conducted on the specific forest. This notice will invite the public to submit comments to the LCC or the audit firm regarding matters pertaining to the period being audited.

Where public comments are to be directed to the LCC, auditors may wish to have any sensitive information communicated directly to the audit team. The public notice will include the purpose of the audit, identification of the management unit being audited, the period of the audit, how the public may provide input and a notice of collection to be provided by NDMNRF. FIPPA requires that a notice of collection be provided to the individual whose personal information is being collected. The notice will reference Ontario Regulation 319/20 (Independent Forest Audits) made under the *Crown Forest Sustainability Act* as the authority for the collection of personal information, list the uses of the personal information by the IFA, LCC, NDMNRF and FCC (as applicable) and provide an NDMNRF position, mailing address,

phone number and optional e-mail address of a staff member who can respond to questions about the collection and use of the personal information. Where personal information will be stored outside of Canada the notice should specify where the personal information will be stored.

Below is a sample notice of collection template:

Personal information is collected under the authority of Regulation 319/20 (Independent Forest Audits) made under the Crown Forest Sustainability Act. It will be used by the [name of IFA] Team, the [name of LCC] Local Citizens Committee (if applicable), the Forestry Futures Committee (if applicable) and NDMNRF (if applicable) for the purposes of developing an understanding of forest management concerns and issues for the delivery of the Independent Forest Audit. Please contact (NDMNRF position, mailing address, phone number, e-mail address[optional] for more information about the collection and use of this personal information.

Consistent with FIPPA, the auditor may, for the purposes of gathering information for the audit only, use both the Forest Management Plan (FMP) and LCC member mailing lists.

Within 30 days of contract award the auditor must advise all LCC members that an audit will be taking place, invite their input and confirm the method by which they wish to be consulted. The auditor will endeavour to contact at least 20% of the LCC members. The auditor should also interview any LCC members who wish to be interviewed.

Allowing sufficient time to incorporate input to the audit plan, audit teams shall contact NDMNRF District Resource Liaison Specialists (RLS), where they exist, prior to contacting First Nations and Métis communities, to explore whether a more effective engagement of First Nations and Métis communities in the audit process might be achieved with RLS involvement. If the auditor and the NDMNRF agree that increased effectiveness may be achieved, the auditor should accept an appropriate level of guidance and interaction by the RLS. All First Nations and Métis communities that are in or adjacent to the management unit, or who participate in activities on the management unit, must be advised that an audit will be taking place, be invited to provide input and invited to confirm the method by which they wish to be consulted. To enhance First Nations and Métis community input auditors are encouraged to arrange in-person meetings with the First Nations and Métis communities.

Auditors will contact overlapping licensees, contractors, supply agreement holders and tourist outfitters. Auditors shall make diligent effort during the audit to gather representative input from these parties and shall document their efforts to gather input from all parties.

The audit team will consider effective means of obtaining public input, which may include, for example, information centres, open houses, workshops, forums, video-conferencing or other forms of telecommunication, community notices or other local media such as radio ads and questionnaires. Audit firms are encouraged to consider new approaches to increase public input into the audit process and will consider suggestions from the NDMNRF, auditee, FFC and LCC as to the most effective local method(s). Personal information must always be collected and stored in a secure manner in compliance with FIPPA. The approach to obtain public input will be described in the audit plan (see Section 2.4.3).

2.4.3 Audit plan

The auditor shall develop the audit plan in consultation with the FFC, NDMNRF and auditee. The audit plan is a comprehensive plan for conducting the audit consistent with the requirements of the Request for Services and IFAPP.

The auditor shall submit the preliminary audit plan to the LCC, FFC, NDMNRF and auditee prior to the pre-audit meeting, for any questions or concerns to be brought forward. The auditors shall address concerns and advise the auditee, NDMNRF (District, Region and IB) of any changes to be made to the audit plan prior to FFC acceptance.

A template is provided for reference in Appendix C. In summary, the plan must include:

- a) audit schedule:
 - the dates and places where the audit will be conducted,
 - the expected time and duration for major field audit activities,
 - audit tasks and the number of days each team member will be allocated to that task,
 - the schedule, location and format of key meetings,
 - expected date of issue and distribution of the draft and final audit reports,
 - contingencies to mitigate any foreseen or unforeseen challenges or complications;
- b) responsibilities of audit team members. Assignments are made by the lead auditor in consultation with the audit team members, with each team member assigned to specific audit areas and relevant audit procedure. During the audit, the lead auditor may change work assignments per the conditions in the contract;
- c) contact information (work email, work address, work facsimile and work phone number) for the audit team, NDMNRF (IB, Region and District), auditee, FFC members and other relevant parties;
- d) methods for public consultation and approach for contacting First Nations and Métis communities that are in or adjacent to the management unit and determining their willingness to provide input to the audit process;

- e) auditee responsibilities including those with direct responsibilities for the subject matter of the audit (consider ESFLs, overlapping licensees, boards of directors, management companies, contractors and subcontractors);
- f) a summary of management unit characteristics and factors considered in the development of the audit plan (e.g., size, nature and complexity of the forest, extent of operations, First Nations and Métis community involvement, stakeholder interests, business perspective and social environment) and their implications for the specific audit assignment;
- g) a description of the process for and results of the management unit risk assessment;
- h) identification of the optional audit criteria/procedures the audit team will audit (if any) as identified through the management unit risk assessment process;
- i) planned approach for reviewing documents and background information;
- j) planned sampling intensities and evidence-gathering methods and the proposed field site inspection plan, including an estimate of how much aircraft time will be necessary;
- k) the approach to adjusting audit emphasis as a result of findings made in the course of information review or field audits;
- l) description of the method for selecting the audit sample;
- m) detailed information required for the field guide/binder (see section 2.4.3.3);
- n) the proposed approach to conducting the closing meeting; and
- o) modifications necessary for any of the above in order to conform with health, safety and other appropriate requirements, including those stipulated by the local health authority and the auditee.

2.4.3.1 Audit sample

The IFA requires examining, on a sample basis, the integrity of the data used to draw conclusions about forest sustainability and the success of forest operations in meeting forest management objectives.

Site inspections serve the purposes of verifying information used in FMPs, verifying the integrity of data presented in the annual reports (including five- and final-year annual reports) and other documentary sources, and comparing the planned versus actual results.

The auditor will require sufficient and appropriate audit evidence to support findings and conclusions and minimize the risk of reporting erroneous results or failing to detect significant non-conformances.

The auditor will describe the sampling design, associated sampling methods and means of field site inspections in the audit plan, including:

- a) field inspection team assignments and individual areas of expertise;

- b) stratification of the audit population into subgroups (or strata) based on their characteristics and the consideration of factors outlined in this section;
- c) criteria or sampling methodologies to ensure randomly or independently selected sites for inspection by the audit team. This could involve simple random sampling or systematic sampling within each stratum, and could also include random pre-selection of some sites prior to the pre-audit meeting based on specific concerns and sites identified by the public;
- d) proposed sampling intensities and sample size for each stratum, including rationale for higher sampling intensities where there is greater risk to forest sustainability, or greater potential for sampling error due to variation within the stratum; and
- e) consideration of accessibility and rationale for the selected means of field observation.

Audit firms will describe the sampling design in the audit plan, including proposed sampling intensities. These will later be compared with achieved sampling intensities and documented in the audit report (see Appendix D). Sampling must be planned, designed and reported to comply with the requirement to sample a minimum of 10% of the level of operations conducted during the audit period for each type of broad forest management activity (e.g., harvest, renewal, road construction, etc.). 10% of Forest Renewal Trust (FRT) funded activities conducted the year of the FRT specified procedures report will also be inspected to ensure on-the-ground activities are consistent with mapped reports. If applicable, for management units administered by the Crown, 10% of the area representative of the various activities reported as carried out using funds from the Special Purpose Account (SPA) must be randomly sampled.

While sampling intensities of 10% are appropriate for activities which the auditor determines to constitute a lower risk and contain less variability within the population, higher intensities may be required for strata or activities deemed to be of greater risk to forest sustainability or where greater variability exists within the population. Strata sampling intensities (and means of observation) must be sufficient and appropriate to determine whether the forest management objectives for the management unit have been achieved.

Sampling design will also include consideration of the following:

- a) the risk categorization of applicable Appendix A procedures (mandatory and selected optional) in terms of their potential for significant impact and probability of occurrence;
- b) the management unit risk assessment conducted by the auditors;
- c) types of risk that may be encountered during an audit (see Risk as defined in Section 3.0);
- d) available information provided “on award” and gathered for preparation of the draft audit plan, professional experience of the audit team, past performance of the auditee and the nature of the forest in question;
- e) reported progress towards the completion of actions from previous audits as reported in annual reports (or status reports prepared under previous versions of the IFAPP);

- f) identified concerns, issues or potential problems discovered before or during the field audit (this could include specific concerns and sites identified by the public);
- g) auditor judgement in determining the number of sites and extent of area to be inspected, based on the number and complexity of sites and activities within the audit population;
- h) the need for field verification of management objectives and forest sustainability; and
- i) the breadth of forest management activities, forest and site conditions, seasons of operation and other factors influencing stratification, including but not limited to:
 - land use designations (e.g., Enhanced Management Areas);
 - forest and site types (landforms, soils, forest communities, species composition);
 - for example, if the forest contains pure hardwood stands, pure softwood stands and a mixture of hardwood and softwood in equal proportions then the sample would tend to include these stands in similar proportions; and
 - silvicultural systems, harvesting methods, operator (e.g., company, contractor or overlapping licensee), equipment configurations and season of operations;
 - for example, if harvesting operations are conducted in summer and winter a sample would include a review of conditions resulting from both harvesting seasons;
 - types and variability of operations and activities (harvest, site preparation, regeneration, tending, protection, road construction, road maintenance, road abandonment, number and type of water crossings, areas of concern, tree marking audits, free-to-grow (FTG) or establishment assessment surveys, aggregate pits, etc.);
 - relative age and visible evidence of treatment;
 - variability of access and potential/proposed means of field observation; and
 - the need to test information contained in various annual reports and year five- or final-year reports;
 - for example, to test the results of establishment and performance surveys (or free-to-grow surveys), it may be necessary to conduct examinations in areas where no operations have been conducted during the audit period, but which have recently been surveyed.

2.4.3.2 Auditor selection of sites

The auditor is required to select sites for the field audit. Auditors will exercise professional discretion to ensure sites are selected to achieve the overall purpose of the audit. Sampling will be conducted according to the requirements of Section 2.4.3.1, as reflected in the audit plan. Site selection should be informed by the year five- and final-year annual reports (Appendix B), risk assessment (Section 2.4.1) and information provided in the FRT specified procedures report.

Best auditing practices:

- a) Independent preliminary site selection process conducted by the audit team;
- b) Site selection is refined and finalized based on input from auditee representatives with knowledge of the forest and its operations as well as other parties who auditors may consider important to enhance the effectiveness of the audit.

2.4.3.3 Field guide/binder

The auditee will prepare a maximum of two copies of a 'field guide/binder' as a practical reference of the sites selected for field audit. The auditor will specify the required guide/binder contents in the audit plan, in consultation with the auditee. Materials provided may be in a mutually agreed format (e.g., hardcopy or digital). The contents typically include: stand listings; silvicultural ground rules (SGR); forest operations prescriptions (FOPs); licences and approvals; areas of concern (AOC) prescriptions; public input, planning and correspondence related to the block; depletion maps and records; aerial photos/imagery; silvicultural records; survey/Silviculture Monitoring results; compliance reports, correspondence and file notes for all harvesting and silviculture operations, including roads and water crossings within the block and on the way to the block; and relevant maps, especially from annual work schedules (AWS) and annual reports.

2.4.4 Pre-audit meeting

The audit firm must conduct a pre-audit meeting involving the auditee and the LCC prior to the auditor selection of the audit sample. Representatives of the NDMNRF and auditee who should be present include the: NDMNRF District Manager (or designate), NDMNRF Management Forester, NDMNRF Management Biologist, NDMNRF Region representative, senior auditee representative and auditee management foresters. Significant overlapping licensees may be represented, at the auditor's discretion. The NDMNRF IB and FFC are to be advised of this meeting and may participate.

The purpose of this meeting is to:

- provide an overview of the IFAPP;
- review the status of the action plan(s) for the previous audit;
- discuss the management unit risk assessment and identify the optional procedures the audit team will audit (if any);
- review the audit plan and identify any necessary adjustments;
- discuss issues brought forward by the NDMNRF and/or auditee to the LCC during the period being audited and to review the resulting findings and actions;
- discuss issues identified by the LCC and the public during the period being audited; and

- provide opportunity for public comment and input into the audit process.

2.5 On-site audit

As a guideline, a minimum of five days on site are recommended for the audit. However, this may be adjusted depending on the area of the management unit, extent of activities to be sampled and length of the audit period.

2.5.1 Opening meeting at beginning of the on-site audit

The purpose of the audit opening meeting for the field component of the audit is to review the purpose, procedures and logistics for the field audit, and ensure clear lines of communication among the participants. The auditee representatives responsible for the functions to be audited should attend (e.g. NDMNRF Region representative, NDMNRF Management Forester, NDMNRF Management Biologist, auditee management foresters). The LCC representative for the field audit may also attend, as well as representatives of significant overlapping licensees or contractors who are to participate in the field audit. NDMNRF IB and FFC personnel are to be advised of this meeting and may participate.

The specific purposes of the opening meeting are to:

- introduce the members of the audit team to the auditee's key personnel;
- review the scope, objectives and audit plan, and confirm the audit timetable;
- provide a short summary of the methods and procedures to be used to conduct the audit;
- ensure that the communication links between the audit team and auditee are established;
- confirm that the resources and facilities needed by the audit team are available;
- confirm the times and dates for the interim end-of-day meetings and the closing meeting;
- promote active participation by the auditee;
- review site safety and emergency procedures for the audit team; and
- ensure awareness and understanding of health, safety and other appropriate requirements including those stipulated by the local health authority, set out in the IFA Contracts, or by the auditee.

2.5.2 Field audit

The field audit includes an assessment of operations and conditions on the ground and typically requires a large portion of the total time required for each audit.

The procedures for a field audit will include:

- Field examination of sites identified at the pre-audit meeting that were planned and carried out during the audit period, including examination of prior operations where appropriate;
- Sample additional sites as a result of operational problems, or as a follow-up to findings at the pre-selected sites;
- Follow-up examination or samples related to observations made during field examinations;
- Follow-up examination related to questions arising through earlier observations or review of information provided on-award or gathered for preparation of the draft audit plan;
- Review of information made available to the audit team at the field audit stage; and
- Providing a draft version of audit report Appendix 1 (technical findings) at the closing meeting.

Auditors will discuss with the auditee representative any notable items observed at each site. The auditors should observe the forest and water crossings when traveling between sites noting whether or not the observed conditions are reflected in maps or other documents, stopping as necessary to perform additional sampling. Any inconsistencies or observations of negative impacts will be noted and investigated. Observations of conditions noted during the field audit will be documented and form the evidence for the findings and audit conclusions. In conducting the audit, observations of non-conformance related to any optional procedures in Appendix A will be considered in scope.

Auditors are expected to provide transportation equipment and necessary means to transport the audit team during the fieldwork. Vehicles used in audit fieldwork must be appropriate for the condition of the management unit's forest roads. The use of helicopters in carrying out audit fieldwork is strongly recommended as it provides access to sites otherwise inaccessible by ground travel and provides a unique perspective of the landscape condition (e.g., the use of a helicopter may be the most cost-efficient means for assessing Free to Grow) In other cases, where silvicultural systems that maintain a full or partial canopy predominate, ground observation may be more appropriate. Rationale for the selected means of observation must be provided in the audit plan and considered during sample selection.

Where logistics are strained (e.g., helicopter and ground travel), opportunities for less essential parties to take part in the field audit site visits may be limited. Lead auditors should ensure that highest priority is given to the audit team members and auditee personnel most relevant to the sites being examined; others will be accommodated to the extent space allows.

The auditor has lead responsibility for the conduct of the on-site audit, including establishing the schedule, work assignments and ensuring health and safety requirements are met. Individuals participating in the field audit must wear appropriate personal protective

equipment (CSA approved work boots and hardhats, and high-visibility clothing) as required by the auditee. The auditee may also have other health and safety protocols that must be followed, including those stipulated by the local health authority, for example, to limit the spread of disease.

2.5.3 End-of-day meetings during on-site audit

During the field audit, update meetings should be held each day or every other day to keep the auditee informed throughout the process. The meetings will also serve as a forum to discuss audit findings and potential non-conformances in order to solicit further relevant information, and as a forum to plan for the remainder of the audit.

2.5.4 Audit results

The focal point of the audit is the process through which the audit team investigates, assembles the facts, analyzes and determines the findings to be reported. Due to the nature of IFAs (i.e., auditing from the present back five or more years, auditing predictions of the future forest, etc.), professional judgement, in addition to evidence, plays a significant role in developing findings, identifying best practices and stating conclusions.

Findings

Audit findings are the result of the evaluation of the collected audit evidence compared against the audit criteria. Findings can indicate conformity or non-conformity with the audit criteria. Findings, and the evidence considered in the interpretation of findings, are documented in *Appendix 1 – Findings and Best Practices* in the audit report (see Appendix D).

All audit findings shall be recorded and substantiated. Findings will be reviewed with the auditee prior to writing the audit report to ensure the auditor has obtained all the relevant evidence, and with a view to obtaining acknowledgment of all findings of non-conformity. The audit team shall ensure that findings are documented in a clear, concise manner supported by substantive and adequate evidence. Where findings are the result of evidence from field sampling, the auditor should include relevant supporting documentation. Although summary, as opposed to detailed evidence, is considered most appropriate for reporting purposes, the general nature and extent of the evidence supporting findings must be clearly communicated in the audit report.

The auditee has the opportunity, and is encouraged, to provide relevant supplementary information to assist the auditors in developing accurate findings during the following stages of

the audit: the end-of-day meeting during the field audit, the closing meeting at the end of the field audit and the meeting to review the audit report.

Findings of non-conformity will provide a comprehensive description of the situation observed relative to the audit criteria and will not be made for matters outside the audit scope. Findings may include mention of an entity (e.g., licensee, auditee, NDMNRF unit or official) responsible for matters (e.g., activities, plans or reports) related to the audit criteria. The audit findings will provide the necessary information for the auditee to complete an analysis (e.g., root cause analysis) that will determine the action(s), and the appropriate responsible entity or entities to address the non-conformance. However, auditors should not identify a root cause in their findings.

Best practices

Best practices may also be reported. Any practices so identified should be 'exceptional' in relation to standard practice, not situations in which the sustainable forest licensee is simply practicing good forest management. Highly effective novel approaches to aspects of forest management may represent best practices. Similarly, applications of established management approaches which achieve remarkable success may represent best practices.

Concluding statement

The text associated with the finding on the achievement of sustainability of the forest is intended to reflect the auditor's assessment of whether the forest is being managed consistent with the principles of sustainable forest management. The text should be succinct and address the non-conformity without repeating information contained in other parts of the report.

Each audit of a management unit managed under an SFL or Algonquin Park Forestry Agreement (APFA) shall set out a concluding statement regarding whether the auditee complied with the terms and conditions of the licence. For management units administered by the Crown, each audit will set out a concluding statement related to the management of the forest.

2.5.5 Closing meeting one week after end of on-site audit

A draft version of audit report Appendix 1 (technical findings) is to be prepared and shared with the auditee at the closing meeting. The draft audit report is prepared following the closing meeting.

One week after completion of the field audit and prior to preparing the draft audit report, the audit team will hold a meeting with the auditee. Where possible, the audit team may choose to have the closing meeting at the end of the field audit while they are still on site. The main

purpose of this meeting is to present audit findings as described in the draft version of the audit report Appendix 1 to ensure the evidence and basis for making the findings is clearly understood. The closing meeting is to cover all aspects of the audit, including the field audit. Any dispute of the evidence should be resolved, if possible, before the lead auditor issues the draft audit report. The decision on findings ultimately rests with the lead auditor, though the auditee and/or NDMNRF may still disagree with these findings.

Auditee representatives responsible for the functions audited should attend the meeting (NDMNRF District Manager or designate, NDMNRF Management Forester, NDMNRF Management Biologist, NDMNRF Region representative, senior auditee representative and auditee management foresters). Representatives of significant overlapping licensees who participated in the field audit may also attend, as well as the LCC representative for the field audit. NDMNRF IB and the FFC are to be advised of this meeting and may participate at their discretion.

Auditors will indicate the approach for comments to be provided on the draft version of the audit report Appendix 1, including by whom, and in what form. Whether and how comments are addressed is the decision of the audit team.

Best auditing practices:

- The auditee and NDMNRF provide any written comments on the draft version of the audit report Appendix 1 to the audit firm within one week of the closing meeting;
- FFC personnel from the field audit provide any written comments on the draft version of audit report Appendix 1 to the audit firm within one week of the closing meeting; and
- Reviewers should thoroughly review the findings and conclusions. If reviewers are unclear regarding the basis for a finding, they should seek clarification from the auditors.

2.6 Reporting audit results

The timeframes for delivery and review of the draft and final audit reports are described in the following sections.

2.6.1 Draft audit report

The audit firm will prepare a complete draft audit report using the report format specified in Appendix D within 30 days of the closing meeting. The draft audit report should identify both findings of non-conformance and best practices. The draft audit report will be submitted to the auditee, NDMNRF District, NDMNRF Region, NDMNRF IB and FFC personnel, as specified in the audit plan. The transmittal letter or e-mail will clearly indicate that the report is confidential and is not to be distributed.

2.6.2 Auditor presentation of findings

The audit firm will offer to make a summary presentation of audit findings at a meeting of the LCC, providing members an opportunity to discuss the audit and results with the auditors. Although a copy of the draft audit report will not be provided to the LCC, it is normal practice to show the committee the section of the report pertaining to the LCC, to enable them to identify any errors or omissions of factual information. The meeting is not intended to pursue further investigations or resolve disputes. This meeting will occur before the final audit report is submitted.

Similarly, when contacting First Nations and Métis communities that are in or adjacent to the management unit, the audit firm will determine their willingness to receive a summary presentation of audit findings, providing members of First Nations and Métis communities an opportunity to discuss the audit and results with the auditors. As with the LCC, a copy of the draft audit report will not be provided to First Nations and Métis communities. The presentation is not intended to pursue further investigations or resolve disputes, rather, it is an opportunity for community members to identify any errors or omissions of factual information. The presentation will ideally occur before the final audit report is submitted.

2.6.3 Meeting to review draft audit report

The audit firm will conduct a meeting to review the draft audit report. The purpose of the meeting is to present the audit findings and discuss factual matters with the auditee to ensure clarity and accuracy.

To maximize the utility of the meeting, the audit firm will provide the draft audit report to the auditee one week prior to the meeting. Auditors will indicate when comments on the draft audit report are to be provided, by whom, and in what form. Whether and how comments are addressed is the decision of the audit team.

Best auditing practices:

- The auditee provides any written comments on the draft audit report to the audit firm prior to the meeting to review the draft audit report;
- There is a period following the meeting for the auditee to submit any additional comments arising from the meeting to review the draft audit report;
- All parties are copied on written comments with the exception of FFC comments which will remain confidential based on their role in contract oversight;
- The following NDMNRF and forest industry representatives are typically present: NDMNRF District Manager, NDMNRF Region representative, NDMNRF Management Forester,

NDMNRF Management Biologist, senior auditee representative and auditee management foresters; and

- NDMNRF CFLPB, NDMNRF IB and FFC personnel are advised of this meeting and invited to participate at their option.

The auditee should thoroughly review the findings in the draft audit report. If the auditee is unclear regarding the basis for a finding, they should seek clarification from the auditors to facilitate analysis (e.g., root cause analysis) and action plan development.

2.6.4 Final audit report

By transmittal letter, the auditor will submit an electronic copy of the final audit report to the FFC and NDMNRF IB representative within 60 days of the closing meeting. The transmittal letter will clearly indicate that the report, although final, is confidential until it is accepted by NDMNRF and made available to the public on a publicly accessible website. The electronic version of the final audit report must be submitted in a format compliant with the *Accessibility for Ontarians with Disabilities Act* and for posting to the Ontario Government website.

The FFC will review the final audit report to ensure that findings are within the scope of the audit and provide suggestions to strengthen the basis of the findings. The FFC will recommend that NDMNRF accept the final audit report once it is determined to meet the requirements of the IFAPP. The final audit report will be provided by NDMNRF IB to the entities listed below for action plan development. It is provided to the listed parties in order that they may begin to respond to its contents, but remains confidential until it is accepted by NDMNRF and made available to the public on a publicly accessible website:

- the auditee responsible for the management of the forest (e.g., SFL licensee);
- the NDMNRF District Manager and the NDMNRF District representative;
- the NDMNRF Regional Director and the NDMNRF Region representative;
- the NDMNRF CFLPB representative; and
- the LCC.

2.6.5 Working documents/record retention

Documentation for each audit must be retained until NDMNRF acceptance of the next audit for the relevant management unit (possibly exceeding 10 years). Documentation of all evidence, analysis and discussion upon which the audit report is based must be retained. This typically includes at least the following:

- a) forms for consistently documenting supporting evidence and audit findings;

- b) the NDMNRF IFAPP, or portions of it, where used to record/document evidence; and
- c) records of meetings.

Working documents involving confidential or proprietary information must be suitably safeguarded by the audit team members. Auditors may not disclose any documents without the express permission of the NDMNRF and the auditee. As provided expressly in audit firms' contracts, auditors are also required to retain key contract documentation as specified in the master agreement.

The NDMNRF IB and FFC may request that audit teams provide access to working papers to allow for a periodic review of auditing practices and to support other related forest audit processes as stipulated in the audit regulation (O. Reg. 319/20, Section 6. (4)).

2.7 Action plan and reporting on progress towards the completion of actions

The action plan will normally be required to be submitted to the NDMNRF Region representative within three months of the Director, Integration Branch determining that an action plan is required. The auditee is required to report on progress towards the completion of actions per the requirements of the 2020 FMPM Part E (Section 2.1, 3.5 and 3.6) and Appendix E of the IFAPP.

2.7.1 Action plan development

Appendix E outlines the requirements and time frames for the completion of action plans.

Corporate findings are also assessed within the action plan. The action will specify that corporate or policy level findings be considered as part of the regular corporate work planning and policy review cycle.

2.7.2 Presentation of action plan to Local Citizens Committee

The auditee and NDMNRF will present the action plan to address the findings from the final audit report to the LCC within two scheduled meetings following approval of the action plan by the NDMNRF Regional Director.

2.7.3 Reporting on progress towards the completion of actions

The auditee is required to report on progress towards the completion of actions per the requirements of the 2020 FMPM. Appendix E outlines the content and format requirements for reporting on progress towards the completion of actions.

3. Definitions

For purposes of this document, the definitions given in the FMPM apply together with the following.

For additional guidance, reference is made to the Chartered Professional Accountants Canada (CPA) Handbook – Accounting; CPA Canada Handbook – Assurance; and ISO 19011:2018 - Guidelines for Auditing Management Systems.

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

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

audit criteria – those criteria outlined in the NDMNRF IFAPP against which the auditor compares collected evidence.

audit findings – result of the evaluation of the collected audit evidence compared against the audit criteria. Audit findings can indicate conformity or non-conformity. Also see section 2.5.4.

audit team – group of auditors designated to perform an audit, as identified in the IFA Service Level Agreement. One of the auditors on the audit team performs the function of lead auditor (see Section 2.2). Audit team requirements are outlined in the request for services used to procure audit services.

auditee – the sustainable forest licensee (s) of the management unit to be audited. This includes either the NDMNRF (management units administered by the Crown) or both the NDMNRF and a sustainable forest licence holder or an enhanced forest resource licence holder (where either is in place on the unit being audited). Further, NDMNRF District, Region and corporate units, overlapping licensees and contractors are considered the auditee to the extent that forest management activities carried out by them are the subject of audit examination. Such activities could include forest inventory and mapping, forest management planning, annual planning and reporting, review and approval, compliance planning and inspections, and field operations.

auditor – means the individual performing the audit, or part thereof who meet the criteria for lead auditor or audit team member.

best audit practices – are not mandatory direction; rather, they are examples of practices that auditors may wish to use to achieve an overall objective.

best practices – practices so identified should be ‘exceptional’ in relation to standard practice, not situations in which the sustainable forest licensee is simply practicing good forest management. Highly effective novel approaches to various aspects of forest management may represent best practices. Similarly, applications of established management approaches which achieve remarkable success may represent best practices. Best practices may vary depending on geographic context and/or auditor experience.

evidence – verifiable information, records, or statements of fact.

lead auditor – auditor leading a specific IFA, as identified in the IFA contract.

meeting – a gathering of audit participants for the purpose of performing specified audit tasks. Although in-person meetings are generally preferred, meetings may also be held by telephone, video conference or other form of telecommunication under extenuating circumstances.

observer – parties not mentioned in Section 2.2 describing participants in the audit process are considered to be observers. Similarly, parties who have roles described in Section 2.2 may be considered observers to the extent that their involvement extends outside of those described roles.

personal information - as defined by FIPPA, specifically, personal Information is defined under s.2(1) of FIPPA as:

2(1) recorded information about an identifiable individual, including:

- (a) information relating to the race, national or ethnic origin, colour, religion, age, sex, sexual orientation or marital or family status of the individual,
- (b) information relating to the education or the medical, psychiatric, psychological, criminal or employment history of the individual or information relating to financial transactions in which the individual has been involved,
- (c) any identifying number, symbol or other particular assigned to the individual,
- (d) the address, telephone number, fingerprints or blood type of the individual,

- (e) the personal opinions or views of the individual except where they relate to another individual,
- (f) correspondence sent to an institution by the individual that is implicitly or explicitly of a private or confidential nature, and replies to that correspondence that would reveal the contents of the original correspondence,
- (g) the views or opinions of another individual about the individual, and
- (h) the individual's name where it appears with other personal information relating to the individual or where the disclosure of the name would reveal other personal information about the individual.

further, under s. 38(1) of FIPPA personal information also includes information that is not recorded and that is otherwise defined as “personal information” under FIPPA.

risk – literally, risk is the chance of a bad consequence, or loss. For IFAs, risk is considered in terms of potential impact on sustainable forest management and the probability of its occurrence. Sampling risk is the likelihood that the auditor’s conclusion may be different if based on the entire population instead of a sample, while detection risk is the likelihood that a non-compliance may go undetected for a given sample size and methodology.

SFM – Sustainable forest management in accordance with the CFSA and requirements under that Act.

Appendix A – Audit protocol

Procedures outlined in Appendix A are mandatory unless specified as optional.

I. Conduct of an Audit – Compliance with O. Reg. 319/20

Subsection 6(3) of O. Reg. 319/20 made under the CFSA states:

(3) A forest audit shall be conducted in accordance with the audit protocol set out in Appendix A of the document entitled “Independent Forest Audit Process and Protocol” prepared by the Ministry of Natural Resources and Forestry, dated September 2019 and published on a website of the Government of Ontario, as that document may be amended from time to time.

This Appendix A sets out requirements for the conduct of an independent forest audit for the purposes of O. Reg. 319/20.

II. Summary of Overarching Operative Concepts in Appendix A – Audit protocol

Audit criteria: The audit criteria set out standards against which audit teams are to assess a range of specified forest management and forest management planning activities with respect to the relevant forest management unit over the relevant audit period. The audit criteria have been developed to reflect the requirements and objectives of the CFSA and its regulations, the forest manuals made under the CFSA, and other applicable policies and laws specified in Part IV (together the “Crown Forest Policy Requirements”). Satisfaction of audit criteria provides the basis for a concluding statement that forest management and forest management planning with respect to a management unit over a specified audit period has been consistent with the Crown Forest Policy Requirements.

Audit criterion purpose statement: An audit criterion may be accompanied by a “purpose” statement to provide additional guidance for the application of the audit criterion.

Audit procedures: The audit procedures specified below provide direction on how to conduct an assessment of forest management and forest management planning activities in light of the applicable audit criterion. An audit procedure may be “optional” or “mandatory” as explained below and in Section 2.4.1 of the IFAPP above.

Guiding principles: The eight guiding principles set out in section III below are fundamental principles that serve to guide the implementation and interpretation of the audit process and

protocol. Each of the audit criteria and audit procedures are nested under a guiding principle which should be considered in the application of the audit criteria and the execution of the Procedure.

III. Guiding Principles

The following eight guiding principles serve to guide the implementation and interpretation of the audit process and protocol.

Commitment

Commitment is reflected in the vision, mission and policy statements of the auditee and in its adherence to legislation and policies. Vision and mission statements are intended to provide long-term guidance for the auditee. Policy statements reflect how the auditee’s vision and mission will be achieved. These statements must be reflected in the day-to-day operations of the auditee.

Public consultation, and First Nations and Métis community involvement and consultation

The process of sustainable forest management planning, implementation and monitoring must be conducted in an open consultative fashion, with the involvement of the LCC, First Nations and Métis communities, and other parties with an interest in the operations of the management unit.

Forest management planning

The forest management planning process must involve input from all members of the planning team as well as public consultation, and First Nations and Métis community involvement and consultation, to describe the current forest condition, values and benefits to be obtained from the forest, the desired condition of the forest in the future and the best methods to achieve that goal. Planning requirements have been established which must be followed in the management of all management units.

Plan assessment and implementation

Verification of the actual results of operations in the field compared to the planned assumptions and planned operations is required to be able to assess planning as well as the effective achievement of plan objectives and compliance with laws and regulations.

System support

System support concerns resources and activities needed to support plan development and implementation so as to achieve the desired objectives. The auditee’s human resources and information management systems must support sustainable forest management.

Monitoring

Monitoring programs must be developed and implemented to assess compliance and effectiveness of operations in relation to the FMP, laws and regulations. Operations must be reported on a regular basis and reporting must examine the effectiveness of these operations in achieving management objectives.

Achievement of management objectives and forest sustainability

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

Licence and contractual obligations

The licensee must comply with the requirements and terms of any licences or agreements granted by or entered into with NDMNRF. Specific requirements, when relevant to NDMNRF, must be followed.

IV. Audit Criteria and Procedures

The audit criteria are derived from the following sources of Crown Forest Policy Requirements:

- Environmental Assessment Declaration Order MNR-75 (approved, August 25, 2015, and revoked July 1, 2020) preceded by Environmental Assessment Declaration Order MNR-71 (approved, June 23, 2003);
- *Algonquin Forestry Authority Act* (1990) as amended;
- *Crown Forest Sustainability Act* (1994) as amended;
- *Ontario Regulation 319/20 (July 1, 2020) made under the Crown Forest Sustainability Act*;
- *Forest Management Planning Manual for Ontario’s Crown Forests* (FMPPM) – 2004; 2009; 2017 and 2020;
- *Forest Information Manual* (FIM) –2009; 2017; 2020 and associated FIM Technical Specifications;

- *Forest Operations and Silviculture Manual (FOSM)* – 1995; 2017; 2020 and associated guides;
- *Scaling Manual* - 1995, amended 2000; 2007; 2017; 2020
- *Forest Compliance Strategy* (1996);
- *Guideline for Forest Industry Compliance Planning* (1998; 2005);
- *Forest Compliance Handbook* (2014, as updated);
- Compliance policies and procedures of the *Crown Forest Sustainability Act*;
- Other relevant statutes such as the *Aggregate Resources Act*, the *Fisheries Act* (Canada), the *Forest Fires Prevention Act*, the *Lakes and Rivers Improvement Act*, the *Ontario Professional Foresters Act* and the *Public Lands Act*;
- Applicable resource management guides, guidelines, policies and procedures; and
- International/national standards for sustainable forest management systems.

Audit criteria and procedures are organized under descending text headers:

- **Guiding Principle:** identifies one of the eight guiding principles specified in Section III that applies to the specified audit criterion or criteria.
- **Audit Criterion:** sets out the audit criterion and audit criterion purpose statement as well as statements of direction that provide focus for the forest management activities being reviewed.
- **Subcriteria:** refer to discrete components of the audit criterion that must be considered by auditors.
- **Audit Procedure:** details one or more audit procedures for each audit criterion. Audit procedures involve applying the auditor’s professional judgement in reviewing and assessing specific activities or processes occurring on the management unit. In some cases, compliance with the audit criterion will be based on specific performance of an event, activity or obligation on the management unit. Sample testing is required for some audit procedures. Although audit procedures may be written in a manner to highlight specific FMPM content or process requirements, the auditor is responsible to verify that original source document direction, content and requirements are the basis of audit evaluations.
- **Direction – Source and date required:** The audit protocol identifies the source of the audit criterion with which forest management activities must comply. This source may also apply to “direction” as outlined in the “Guiding Principle” or “Audit Criterion”. The auditor is required to review these sources, and any other identified documents, to obtain a complete understanding of the applicable legislative, policy, guide, licence or other requirements in effect for the specific management unit. The date required is the effective date on which forest management units must comply with the source

referenced. Phase-in provisions must also be reviewed; for example, the 2004, 2009, 2017 and 2020 FMPM requirements must be reviewed by the auditor to determine which phase-in requirements apply to a particular forest management plan.

- Evidence: This section notes potential evidence sources (documents, observations, measurements, interviews, etc.) that are applicable to the relevant audit criterion and procedure.

Note: Procedures preceded by the heading of “**Optional**” are included in the management unit risk assessment and they are only audited if they are:

- a) identified for audit through the audit team’s management unit risk assessment process pursuant to Section 2.4.1 above; or
- b) determined to be required based on evidence encountered through the audit process.

Guiding Principle 1: Commitment

Commitment is reflected in the vision, mission and policy statements of the auditee and in its adherence to legislation and policies. Vision and mission statements are intended to provide long-term guidance for the auditee. Policy statements reflect how the auditee’s vision and mission will be achieved. These statements must be reflected in the day-to-day operations of the auditee.

Audit Criterion 1

Whether the auditee is committed to SFM as evidenced by its adherence to applicable legislation and policies, and the commitment to SFM is articulated in its vision, mission and policy statements.

Direction

Where a sustainable forest licence is in place for the management unit to be audited, and the management unit is currently certified according to CSA, FSC or SFI standards, the holder of the sustainable forest licence (as auditee) is exempted from all commitment procedures unless an issue arises in relation to the company that causes the auditor to question whether this audit criterion is being met. The NDMNRF (as auditee) is not so exempted. This audit criterion and its related procedures will remain in scope for the NDMNRF unless the NDMNRF is explicitly included in the certification for the management unit or it is determined that these optional procedures do not meet the threshold to be performed under the risk assessment procedure (Section 2.4.1).

The auditor is to become familiar with current applicable legislative requirements, as well as Ontario Government and the relevant policies of the auditee.

1.1 Policy statements

Procedure

Optional

Review the auditee’s policy statements including whether:

- policy statements were developed and documented which include the auditee’s vision, mission, guiding principles and codes of management practice;
- the policy statement has been approved by the Board of Directors, the NDMNRF District Manager or other senior governing body with authority over the auditee;
- it is reflected in the daily operations of the auditee and its employees; and
- there is an organizational commitment to ensure employees are aware of the auditee’s sustainable forest management policy statements and to make the policy statements readily available to all internal and external parties (e.g., posted in appropriate locations, meetings, information sessions, etc.).

Direction – Source and date required

None

Evidence

Documentation of certification

Policy or mission statement

Procedures for extent of distribution and availability to employees and external interested parties

1.2 Adherence to legislation and policies

Procedure

Optional

Assess through review of operations and interviews with employees and interested parties whether sustainable forest licensees of the management unit demonstrate a commitment to

adhere to the specific applicable legislation and policies governing the forestry industry in Ontario.

Direction – Source and date required

Various sources e.g., CFSA

Evidence

Review of operations

Interviews

Guiding Principle 2: Public consultation, and First Nations and Métis community involvement and consultation

The process of sustainable forest management planning, implementation and monitoring must be conducted in an open consultative fashion, with the involvement of the LCC, First Nations and Métis communities, and other parties with an interest in the operations of the management unit.

Audit Criterion 2

LCC participation, public consultation, and First Nations and Métis community involvement and consultation, have been conducted in accordance with the applicable FMPM requirements; and these consultation processes have been effectively conducted on the management unit.

Direction

The auditor is to become familiar with the applicable FMPM requirements for LCCs, public consultation, and First Nations and Métis community involvement and consultation, as per the applicable FMPM. Some of this direction has been highlighted for specific audit criteria.

2.1 Local Citizens Committee (LCC)

Purpose

To review establishment of the LCC that is to assist the plan author, planning team and NDMNRF District Manager in the preparation and implementation of FMPs and whether it has conducted its activities in an open and inclusive manner reflective of the range and balance of interests on the committee.

2.1.1 LCC establishment and terms of reference

Direction

The FMPM requires the establishment of the LCC as a standing committee. The LCC is to represent a range and balance of interests from communities that are in or adjacent to the management unit with members appointed by the NDMNRF District Manager. Review the applicable FMPM related to LCC purpose, membership, organization and terms of reference.

Procedure

Optional

Assess establishment of the LCC. This will involve a review of the terms of reference and LCC minutes, compared to the applicable FMPM requirements. It will also include examining whether:

- the LCC has been a standing committee;
- there is a single LCC covering the management unit or multiple LCCs or sub-committees exist; if the latter situation exists, determine whether a lead NDMNRF District has been established and whether the required protocol is effectively achieving its purpose;
- the LCC was established with members who were appointed by the NDMNRF District Manager and assess whether:
 - the LCC includes a range and balance of interests;
 - membership was reviewed and updated for the main interests, where they exist at the local level, as outlined in the applicable FMPM; and
 - prior to commencing Phase I or Phase II of forest management planning, membership of the LCC was reviewed, including inviting each First Nations and Métis community to nominate a representative.
- the LCC purposes have been incorporated in the terms of reference.

Direction – Source and date required

2004 FMPM Part A Section 1.1.3, 3.2 (amended February 2007), 4.3 (March 1, 2005)

2009 FMPM Part A Section 1.1.3, 2.1.3, 3.2, 4.3 (December 11, 2009)

2017 FMPM Part A Section 1.1.3 (April 1, 2020 plans)

2017 FMPM Part A Section 2.2, 2.3.2.2, 3.3 to the extent reasonably possible (April 1, 2019 plans; and plans rescheduled for renewal on April 1, 2020 due to a delay in preparation)

2020 FMPM Part A Section 1.1.3 (April 1, 2023 plans)

2020 FMPM Part A Section 2.2, 2.3.2.2, 3.3 (April 1, 2022 plans to the extent reasonably possible; and plans scheduled for renewal on April 1, 2021 where there was a delay in the preparation of the proposed operations and draft forest management plan beyond July 1, 2020)

Evidence

LCC terms of reference

Documentation of LCC member appointment by the NDMNRF District Manager

LCC membership list

LCC meeting minutes

2.1.2 LCC purpose and activities

Direction

Review the applicable FMPM related to LCC purpose, membership, organization, terms of reference, administration, reporting and documentation.

Procedure

Review and assess whether the LCC met the purposes and conducted its activities in accordance with the applicable FMPM. Include the following:

- interview a representative sample of LCC members and review LCC reports to determine whether in their view the LCC has achieved its purpose and if there are areas where the LCC may be improved;
- interview the NDMNRF LCC representative, NDMNRF District Manager and plan author;
- review minutes of LCC meetings, turnover of members, number of meetings held, frequency of obtaining a quorum, who expressed dissenting opinions, whether these opinions were addressed;
- assess involvement of any LCC member nominated to serve on the forest management plan (FMP) planning team, LCC member participation and involvement during joint meetings with the planning team
- effectiveness of LCC involvement related to FMP values maps, desired forest and benefits meeting, management objectives, management strategy / long-term management direction (LTMD), public consultation process; consider the LCC's statement of agreement or disagreement with the FMP or planned operations, LCC reports;

- effectiveness of the LCC at promoting the integration of all interests through participation in the evaluation of trade-offs and in resolution of problems, differences and conflicts that may arise during the FMP planning process including any issue resolutions;
- assess LCC advice to the NDMNRF District Manager when discretionary decisions were required (e.g., amendments);
- assess LCC participation in the IFA process;
- whether the LCC inspected the AWS (2009 and 2017 FMPM only), including any associated prescribed burn operational plans and whether the LCC provided any related comments; assess LCC involvement during development of NDMNRF District insect pest management programs;
- whether the plan author presented the annual report to the LCC; for the year three annual report, with additional requirements, whether the LCC provided any comments for consideration by the NDMNRF District Manager; and
- overall level of assistance in the monitoring of performance of plan implementation

Direction – Source and date required

2004 FMPM Part A Section 1.4.3, 3.2 and 3.3 (amended February 2007), 3.4, Part B Section 6.1, Part C Section 2.2.1 (amended February 2007), 2.3, 2.4, 2.5, 2.6, 3.2, 3.3, 6.3.2.1, 6.3.3.1 (amended February 2007), Part D Section 3.3, 4.0, 6.2, Part E Section 5.1, 5.2 (March 1, 2005)

2009 FMPM Part A Section 1.4.3, 2.1.3, 2.2, 3.2, 3.3, 3.4, Part B Section 6.1, Part C Section 2.2.1, 2.3, 2.4, 2.5, 3.2, 6.3.2.1, Part D Section 3.4, 4.0, 6.2, Part E Section 5.1, 5.2 (December 11, 2009)

2017 FMPM Part A Section 1.4.3; Part B Section 6.1 (April 1, 2019 plans)

2017 FMPM Part A Section 2.2, 2.3.2.2, 2.3 to the extent reasonably possible (April 1, 2019 plans; and plans rescheduled for renewal on April 1, 2020 due to a delay in preparation)

2017 FMPM Part A Section 2.4 (requests for issue resolution or an individual environmental assessment received after June 1, 2017)

2017 FMPM Part C Section 2.2.1, 2.2.2, 2.2.3, 2.2.4, 7.3.2.1 (amendments categorized after June 1, 2017)

2017 FMPM Part C Section 3.2 (contingency plans approved after June 1, 2017),

2017 FMPM Part D Section 3.4 (2018-2019 AWS)

2017 FMPM Part D Section 4.0, 6.2; Part E Section 4.1, 4.2 (June 1, 2017)

2020 FMPM Part A Section 1.3.4, 2.2, 2.3.2.2, 2.3 (April 1, 2022 plans to the extent reasonably possible; and plans scheduled for renewal on April 1, 2021 where there was a delay in the preparation of the proposed operations and draft forest management plan beyond July 1, 2020)

2020 FMPM Part A Section 2.4 (requests for issue resolution received after July 1, 2020)

2020 FMPM Part B Section 6.1 (April 1, 2022 plans; and plans scheduled for renewal on April 1, 2021 where there was a delay in the preparation of the proposed operations and draft forest management plan beyond July 1, 2020)

2020 FMPM Part C Section 2.2.1, 2.2.3, 2.2.4, 2.4 to the extent reasonably possible 6.3.2.1, 6.4.2.1, 6.4.3.1 (amendments categorized after July 1, 2020)

2020 FMPM Part C Section 3.2 (contingency plans approved after July 1, 2020)

2020 FMPM Part D Section 4.0, 6.2; Part E Section 4.1, 4.2 (July 1, 2020)

Evidence

LCC terms of reference, reports, meeting minutes

Planning team meeting minutes

Interviews

Public notices

Public consultation summary

FMP

- Desired forest and benefits meeting documentation
- Issue resolution or IEA documentation

Amendment documentation

IFA process

AWS, insect pest management program, annual report documentation

2.2 FMP standard public consultation process

Purpose

To review the public consultation opportunities as applied and to assess whether plans were prepared in an open consultative manner.

Direction

The FMPM requires opportunities for ongoing participation in the preparation of plans for interested and affected persons and organizations and for the general public.

Procedure

Optional

Review and assess whether the public consultation processes for the plan and any amendments met the public consultation requirements of the applicable FMPM and whether the process was effective. Include the following:

- assess whether opportunities to gather input from stakeholders (including information products), were provided at each stage of the planning process per the requirements of the applicable FMPM;
- whether any comments were received from the public that address the understandability and usefulness of the information presented and how these comments were addressed by the planning team;
- whether planning team members made themselves available to answer questions from the public and whether any requests for meetings from the public were addressed by the planning team;
- whether NDMNRF, in conjunction with the plan author, responded to written comments and submissions (and verbal comments) as required by the applicable FMPM; and
- consider how public input was addressed by NDMNRF and/or the plan author during the plan production or processing of any amendments.

Direction – Source and date required

2004 FMPM Part A Section 3.3 (amended February 2007), Part B Section 6.1, Part C Section 6.0 (April 1, 2007 plans)

2009 FMPM Part A phase-in Section 3.3, Part B Section 6.1, Part C Section 6.0 (April 1, 2009 plans/ December 11, 2009)

2017 FMPM Part A Section 2.3 to the extent reasonably possible, Part B Section 6.1 (April 1, 2019 plans; and plans rescheduled for renewal on April 1, 2020 due to a delay in preparation)

2017 FMPM Part C Section 7.1, 7.2, 7.3 (for amendments categorized after June 1, 2017)

2020 FMPM Part A Section 2.3 (April 1, 2022 plans to the extent reasonably possible; and plans scheduled for renewal on April 1, 2021 where there was a delay in the preparation of the proposed operations and draft forest management plan beyond July 1, 2020)

2020 FMPM Part B Section 6.1 (April 1, 2022 plans; and plans scheduled for renewal on April 1, 2021 to the extent reasonably possible where there was a delay in the preparation of the proposed operations and draft forest management plan beyond July 1, 2020)

2020 FMPM Part C Section 6.1, 6.2, 6.3 (July 1, 2020)

Evidence

FMP, amendment, contingency plan e.g., AOC and roads supplementary documentation, public consultation summary, correspondence

Direct written (e.g., letter, e-mail), media notices, dates issued

Mailing list

Information at consultation stages

2.3 Issue resolution

Purpose

To examine the approach used to resolve issues.

Direction

Review the issue resolution process as outlined in the applicable FMPM.

Procedure

Optional

Examine and assess the approach used to resolve issues identified by the public. Include the following:

- whether concerns were identified and resolved without the use of the formal issue resolution process provided by the applicable FMPM;
- whether there were clearly communicated opportunities during the preparation of the FMP, insect pest management programs, any minor or major amendments, or contingency plan that indicated any concerned person may identify an issue for specific attention, as per the applicable FMPM formal issue resolution process;

- whether any formal issue resolution requests were made and if so, whether the required procedures in the applicable FMPM were followed, including involvement of known affected persons, First Nations and Métis communities and the LCC in seeking resolution;
- for any formal issue resolution request made after June 1, 2017, whether the documented concern was within the allowable scope per the requirements of the 2017 FMPM; and
- how the issue was resolved, and if applicable, how it was reflected in the final FMP, the minor or major amendment or contingency plan.

Direction – Source and date required

2004 FMPM Part A phase-in; Section 3.3 and 3.4 (amended February 2007), Part B Section 6.1, Part C Section 6.1.4, 6.2.1, 6.3.2.1, 6.4.2.1 (Sept. 1, 2004)

2009 FMPM Part A phase-in; Section 3.3 and 3.4, Part B Section 6.1, Part C Section 6.1.4, 6.2.1, 6.3.2.1 (December 11, 2009)

2017 FMPM Part A Section 2.3 to the extent reasonably possible, Part B Section 6.1 (April 1, 2019 plans; and plans rescheduled for renewal on April 1, 2020 due to a delay in preparation)

2017 FMPM Part A Section 2.4 (requests for issue resolution received after June 1, 2017)

2017 FMPM Part C Section 7.1.5, 7.2.1, 7.3.2.1 (June 1, 2017)

2020 FMPM Part A Section 2.0 (April 1, 2022 plans to the extent reasonably possible; and plans scheduled for renewal on April 1, 2021 where there was a delay in the preparation of the proposed operations and draft forest management plan beyond July 1, 2020)

2020 FMPM Part A Section 2.4 (requests for issue resolution received after July 1, 2020)

2020 FMPM Part B Section 6.1 (April 1, 2022 plans; and plans scheduled for renewal on April 1, 2021 to the extent reasonably possible where there was a delay in the preparation of the proposed operations and draft forest management plan beyond July 1, 2020)

2020 FMPM Part C Section 6.1.5; Part D Section 7.5.4 (July 1, 2020)

Evidence

FMP, amendment, contingency plan e.g., AOC and roads supplementary documentation, public consultation summary, correspondence, summary of major issues

Direct written, media notices

2.4 Individual Environmental Assessments (IEA)

Purpose

To examine the opportunities provided for and the actual incidence of requests for IEAs related to FMPs prepared under the 2004, 2009 or 2017 FMPM.

Direction

Review the issue resolution process and the IEA process in the applicable FMPM, since both processes are linked. The IEA process is not applicable for any IEA requests related to FMPs prepared under the 2017 FMPM but received after July 1, 2020.

Procedure

Optional

Review the opportunities provided for, and the actual incidence of, requests for IEAs (2004, 2009 and 2017 FMPM). Include the following:

- whether there were opportunities communicated during the inspection of FMPs or any major amendments that indicated any person may make a request for an IEA for specific proposed forest management activities, as per the applicable FMPM;
- whether any IEA requests were made and if so, whether the IEA procedures in the applicable FMPM were followed;
- where the original request for issue resolution was made after June 1, 2017, whether the documented concern for the IEA was within the allowable scope per the requirements of the 2017 FMPM; and
- where a decision has been made, whether appropriate action has been taken in relation to any conditions associated with the decision.

Direction – Source and date required

2004 FMPM Part A phase-in; Section 3.3 and 3.4 (amended February 2007), Part B Section 6.1, Part C Section 6.3.3.1 and 6.3.3.3 (amended February 2007) (Sept. 1, 2004)

2009 FMPM Part A phase-in; Section 3.3 and 3.4, Part B Section 6.1, Part C Section 6.3.3.1 and 6.3.3.3 (December 11, 2009)

2017 FMPM Part A Section 2.3 to the extent reasonably possible, Part B Section 6.1 (April 1, 2019 plans; and plans rescheduled for renewal on April 1, 2020 due to a delay in preparation)

2017 FMPM Part A Section 2.4 (requests for individual environmental assessment received after June 1, 2017)

2017 FMPM Part C Section 7.3.3.1 and 7.3.3.3 (for individual environmental assessment requests regarding amendments categorized after June 1, 2017)

2020 FMPM Part A, Section 2.4 (requests for issue resolution to resolve issues identified in forest management planning received after July 1, 2020)

Evidence

FMP, amendment, contingency plan e.g., AOC and roads supplementary documentation, public consultation summary, correspondence, summary of major issues

Ministry of the Environment, Conservation and Parks (MECP) correspondence

Direct written and media notices

2.5 First Nations and Métis community involvement and consultation in forest management planning

Purpose

To examine the involvement of First Nations and Métis communities in the preparation and implementation of FMPs.

2.5.1 First Nations and Métis community involvement and consultation in FMPs, amendments, contingency plans

Direction

The FMPM requires that customized consultation approaches be offered to First Nations and Métis communities to help ensure their interests are considered during forest management planning.

Procedure

Review and assess whether efforts were made to engage each First Nations and Métis community in or adjacent to the management unit in forest management planning in accordance with the applicable FMPM. Assess the resulting involvement of First Nations and Métis communities and consideration of their concerns in the FMP, amendment, contingency plan or related forest management planning processes. Include the following:

- interviews with the NDMNRF District Manager, First Nations and Métis community leaders, plan author, First Nations and Métis community members on the LCC or planning team,

other relevant members of the planning team including members with expertise in First Nations and Métis community involvement and consultation;

- in reviewing the membership of the LCC, whether the NDMNRF District Manager contacted each First Nation and Métis community in or adjacent to the management unit to offer the opportunity for a representative of the community to participate on the LCC;
- whether the NDMNRF District Manager offered an opportunity for a representative of each community to participate on the planning team and assess the actual level of participation;
- whether First Nations and Métis community representatives on the LCC and/or planning team shared information about the planning process with their community and represented the views of their community on the LCC and/or planning team (2017 FMPM);
- whether the NDMNRF District Manager contacted each First Nations and Métis community to discuss opportunities to be involved in planning and implementation of the FMP and whether a customized consultation approach was developed; if so, assess whether it was implemented as planned, whether changes were later agreed to by the First Nations and Métis community and the NDMNRF; where a consultation approach was not agreed upon or if the community chose not to use the approach, assess whether the FMPM provisions were applied including notices (FMP, amendments, contingency plans) in the specified Indigenous language if requested by the community; assess the effectiveness of the process applied;
- for FMPs whether the applicable reports were prepared, delivered to the First Nations and Métis communities at the required times, communities were involved in review and/or production of the reports, the reports reflect the communities and whether they were appropriately used in production of the FMP/appropriately reflect the FMP;
- whether First Nations and Métis communities were invited to identify First Nations and Métis values and help prepare the draft First Nations and Métis Background Information Report or review and update an existing report;
- whether NDMNRF sought advice from First Nations and Métis communities regarding the degree to which, if at all, First Nations and Métis values information should be made public;
- whether the social and economic description for the plan included a demographic profile for each First Nations and Métis community and whether the profile reflects the community;
- whether First Nations and Métis communities were invited to participate in the desired forests and benefits meeting (2017 FMPM and 2020 FMPM); and
- whether First Nations and Métis communities were offered a presentation of the proposed long-term management direction and preliminary determination of sustainability (2017 FMPM and 2020 FMPM).

For minor and major amendments and contingency plans assess the overall effectiveness of the process.

Direction – Source and date required

2004 FMPM Part A Section 1.1.8, 4.0, Part B Section 6.1, Part C Section 7.0, Appendix IV

2009 FMPM Part A phase-in Section 1.1.9, 4.0 (April 1, 2012 plans)

2009 FMPM Part B Section 6.1, Appendix III (April 1, 2011 plans)

2009 FMPM Part C Section 7.0 (December 11, 2009)

2017 FMPM Part A Section 1.1.9, 1.2.5.1 (April 1, 2020 plans)

2017 FMPM Part A Section 3.0 to the extent reasonably possible (April 1, 2019 plans; and plans rescheduled for renewal on April 1, 2020 due to a delay in preparation)

2017 FMPM Part B Section 3.4, 3.7.2 to the extent reasonably possible (April 1, 2019 plans; and plans rescheduled for renewal on April 1, 2020 due to a delay in preparation)

2017 FMPM Part B Section 6.1, Appendix III (April 1, 2019 plans; and plans rescheduled for renewal on April 1, 2020 due to a delay in preparation)

2017 FMPM Part C Section 8.0 (amendments categorized after June 1, 2017)

2020 FMPM Part A Section 1.1.9, 1.2.5.1 (April 1, 2023 plans)

2020 FMPM Part A Section 3.0 (April 1, 2022 plans to the extent reasonably possible; and plans scheduled for renewal on April 1, 2021 where there was a delay in the preparation of the proposed operations and draft forest management plan beyond July 1, 2020)

2020 FMPM Part B Section 3.4, 3.7.2 (April 1, 2023 plans; and plans scheduled for renewal on April 1, 2021 to the extent reasonably possible where there was a delay in the preparation of the proposed operations and draft forest management plan beyond July 1, 2020)

2020 FMPM Part B Section 6.1, Appendix II (April 1, 2022 plans; and plans scheduled for renewal on April 1, 2021 to the extent reasonably possible where there was a delay in the preparation of the proposed operations and draft forest management plan beyond July 1, 2020)

2020 FMPM Part C Section 7.0 (amendments categorized after July 1, 2020)

Evidence

Direct written and media notices

Correspondence

Planning team terms of reference

FMP

Draft and final First Nations and Métis Background Information Reports, preliminary and final Reports on Protection of Identified First Nations and Métis Values

FMP summary of First Nations and Métis consultation approaches, involvement

Amendments

Contingency plan

2.6 Annual operations public inspection and/or consultation

Purpose

To examine the public inspection/consultation opportunities applied to specific annual operations.

Direction

Review the FMPM public inspection and/or consultation opportunities specific to AWSs (including First Nations and Métis involvement), prescribed burns, aerial herbicide and insecticide projects, insect pest management programs.

Procedure

Optional

Determine whether the NDMNRF District Manager issued the AWS inspection notice and any required notices for inspection of prescribed burns and insect pest management programs, in accordance with the applicable FMPM including whether:

- direct written notices were issued to/reasonable efforts were made to identify interested and affected persons and organizations;
- including recorded and patented mining claim holders located within the proposed operating area as required of the SFL;
- advertisements were placed in print media, including publications in local First Nations and Métis media;

- notices were timely and written in concise non-technical language;
- the SFL company was available to discuss any concerns or conflicts related to operations on recorded and patented mining claims;
- any issue arose as a result of the notice; if so, assess the rationale for the issue and whether the issue was appropriately addressed in the circumstances;
- for any insect pest management programs, if there was an issue resolution and/or request for an IEA, review how the issue was resolved/the decision made and whether appropriate action has been taken in relation to any conditions associated with the decision; and
- whether First Nations and Métis communities were provided with a copy of the draft AWS, and whether they provided comments and/or requested a meeting to discuss operations and identify any updated First Nations and Métis values of importance to First Nations and Métis communities (2017 FMPM and 2020 FMPM).

Direction – Source and date required

2004 FMPM Part D phase-in page D-3 Section 7.0 (amended February 2007), 8.0 (Sept. 1, 2004)

2009 FMPM Part D phase-in page D-4 Section 7.0, 8.0 (December 11, 2009)

2017 FMPM Part D Section 7.0, 8.0 (2018-19 AWS)

2017 FIM Part C and related tech specs (June 1, 2017)

2020 FMPM Part D Section 3.5.1 to the extent reasonably possible for submissions made after the effective date (July 1, 2020)

2020 FMPM Part D Section 7.0, 8.0 (2021-22 AWS)

2020 FIM Part C and related tech specs (July 1, 2020)

Evidence

Direct written and media notices

Mailing list

NDMNRF record of mining claim holders

Correspondence

Guiding Principle 3: Forest management planning

The forest management planning process must involve input from all members of the planning team as well as public consultation, and First Nations and Métis community involvement and consultation, to describe the current forest condition, values and benefits to be obtained from the forest, the desired condition of the forest in the future and the best methods to achieve that goal. Planning requirements have been established which must be followed in the management of all management units.

Audit Criterion 3

Whether FMP, Contingency Plan, Plan Extension and AWS production were consistent with planning requirements. The planning processes related to the above actions and decisions were effective overall.

Direction

The auditor is to become familiar with applicable FMPM requirements for all audit criteria and procedures. Some of this direction has been highlighted for specific audit criteria.

For plans prepared under the 2009 FMPM

Audit criteria 3.1 to 3.6 apply to Phase I of the forest management planning process (developing the ten-year FMP and operations for the first five-year term). Audit criteria 3.7 to 3.10 apply to Phase II of the forest management planning process (operations for the second five-year term).

Audit criteria 3.13 does not apply to plans prepared under the 2009 FMPM.

Audit criteria 3.11, 3.12, 3.14 and 3.15 apply to contingency plans, plan extensions, amendments, AWSs and FOPs.

For plans prepared under the 2017 FMPM

Audit criteria 3.1 to 3.6 apply to the forest management planning process for the ten-year FMP in its entirety.

Audit criteria 3.7 to 3.10 do not apply to plans prepared under the 2017 FMPM.

Audit criteria 3.11 to 3.15 apply to contingency plans, plan extensions, mid-plan checks, amendments, AWSs and FOPs.

For plans prepared under the 2020 FMPM

Audit criteria 3.1 to 3.6 apply to the forest management planning process for the ten-year FMP in its entirety [except 3.2.2.

Audit criteria 3.7 to 3.10 and 3.13 do not apply to plans prepared under the 2020 FMPM.

Audit criteria 3.11, 3.12, 3.14 and 3.15 apply to contingency plans, plan extensions, amendments, AWSs and FOPs.

3.1 Plan Author, Planning Team, Chair and Advisor Activities (Phase I: Preparing the Ten-Year Forest Management Plan)

Purpose

To review establishment and activities of the planning team including their effectiveness as well as that of the plan author, chair and advisors.

Direction

The FMPM requires the establishment of a FMP planning team, which is a working body, with all members participating in plan production. Review applicable FMPM requirements for planning teams and FMP terms of reference (2004 FMPM). For plans prepared under the 2009, 2017 and 2020 FMPM, there are now two documents: terms of reference and project plan.

3.1.1 Planning team establishment, terms of reference and project plan

Procedure

Optional

Assess the established FMP planning team, terms of reference and project plan compared to the applicable FMPM requirements including whether:

- there was sufficient representation of professionals to address all planning requirements of the applicable FMPM in the composition of the planning team;
- there was representation from the LCC, overlapping licensees, or any First Nations and Métis communities on the planning team;
- the plan author and NDMNRF forester were Registered Professional Foresters (R.P.F.s);
- members of the planning team were appointed by the NDMNRF District Manager;
- the terms of reference were approved by the NDMNRF District Manager and Regional Director prior to issuing the first public notice of the formal public consultation process; and
- a project plan was prepared as per 2009, 2017 and 2020 FMPM requirements, including a schedule for confirmation of proposed operations, proposed operations to be confirmed

and identification of accountabilities for confirmation of satisfactory completion of the required information (2020 FMPM).

Direction – Source and date required

2004 FMPM Part A Section 1.1.2, 1.1.2.1 (April 1, 2007 plans)

2009 FMPM Part A Section 1.1.2, 1.1.2.1, 1.1.2.2 (April 1, 2012 plans)

2017 FMPM Part A Section 1.1.2, 1.1.2.1, 1.1.2.2 (April 1, 2020 plans)

2020 FMPM Part A Section 1.1.2, 1.1.2.1, 1.1.2.2 (April 1, 2023 plans)

Evidence

Terms of reference

FMP

Interviews

Correspondence

Qualifications and associations of members

Planning team meeting minutes

3.1.2 Plan production activities

Procedure

Optional

Assess the effectiveness of the plan author, planning team, chair and advisors through:

- interviewing the plan author, members of the planning team, chair, NDMNRF District Manager, NDMNRF regional specialists (including FMP specialist, regional planning biologist, analysts), advisors and LCC members;
- determining whether background information provided to the planning team was sufficient to fulfill their role in planning;
- assessing whether issues that may affect the schedule for plan production were appropriately addressed. Consider;
 - issues as identified in the terms of reference

- FMP summary of major issues encountered and addressed during plan preparation, and any related FMP text, including any significant disagreements among planning team members on major issues
- assessing implementation of scheduled progress checkpoints, meetings;
- determining whether;
 - a steering committee was established for FMP production,
 - the steering committee was successful in resolving any resourcing issues and disagreements among planning team members; and
 - whether the steering committee sought input from First Nations and Métis community representative(s) on the planning team in resolving issues and disagreements.

Direction – Source and date required

2004 FMPM Part A Section 1.1.2, 1.1.2.1, 1.1.5, 1.1.7 (amended February 2007) (April 1, 2007 plans)

2009 FMPM Part A Section 1.1.2, 1.1.2.1, 1.1.6, 1.1.8 (April 1, 2012 plans)

2017 FMPM Part A Section 1.1.2, 1.1.2.1, 1.1.6, 1.1.8 (April 1, 2020 plans)

2020 FMPM Part A Section 1.1.2, 1.1.2.1, 1.1.6, 1.1.8 (April 1, 2023 plans)

Evidence

Terms of reference

FMP

Planning team meeting minutes

Interviews

3.2 Introduction

Purpose

To review the FMP NDMNRF Statement of Environmental Values (SEV) and EA index requirements.

3.2.1 FMP consideration of NDMNRFs SEV under the Environmental Bill of Rights (EBR)

Direction

NDMNRF CFLPB, Forest Planning Policy Section provides direction to planning teams regarding the preparation of FMP SEV consideration document.

Procedure

Optional

1. Determine whether the plan introduction includes a brief description of how NDMNRFs SEV under the EBR has been considered in the development of the FMP.

Optional

2. Assess whether the SEV consideration document has been prepared and signed in accordance with NDMNRF requirements.

Direction – Source and date required

2004 FMPM Part B Section 1.0 (April 1, 2007 plans)

2009 FMPM Part B Section 1.0 (April 1, 2011 plans)

2017 FMPM Part B Section 1.0 to the extent reasonably possible (April 1, 2019 plans)

2020 FMPM Part B Section 1.0 (April 1, 2023 plans; and plans scheduled for renewal on April 1, 2021 to the extent reasonably possible where there was a delay in the preparation of the proposed operations and draft forest management plan beyond July 1, 2020),

2020 FMPM Part D Section 6.2.2 (July 1, 2020)

Evidence

FMP

SEV consideration document

3.2.2 Index to the environmental assessment components of the FMP (2004 and 2009 FMPM); Index to Endangered Species Act, Section 18 Overall Benefit Instrument Components of the FMP (2017 FMPM)

An index to Endangered Species Act, Section 18 is not applicable for plans developed under the 2020 FMPM.

Procedure

Optional

To be included on a separate page following the table of contents:

- An index to the environmental assessment components of the FMP (2004 FMPM and 2009 FMPM); and
- An index to Endangered Species Act, Section 18 overall benefit instrument components of the FMP (2017 FMPM).

Determine whether the plan contains the required index in accordance with the applicable FMPM.

Direction – Source and date required

2004 FMPM Part B Section 1.0 (April 1, 2007 plans)

2009 FMPM Part B Section 1.0 (April 1, 2011 plans)

2017 FMPM Part B Section 1.0 to the extent reasonably possible (April 1, 2019 plans)

Evidence

FMP

3.3 Management Unit Description

Purpose

To review the assembly of background information, appropriateness and completeness of the FMP management unit description, and how it was used in plan preparation.

Direction

First Nations and Métis community background information report is addressed in audit criterion 2.5.1.

3.3.1 FMP description of the geology, soils and sites (2004 FMPM) and historic forest condition (2009, 2017 and 2020 FMPM)

Procedure

For plans prepared under the 2004 FMPM

Optional

1. Assess the description of the geology, soils and sites by considering the implications on management assumptions, strategies and decisions in the plan including SGRs.

Optional

2. Assess the description of the historic forest condition considering forest type, natural processes and fire and disturbance history as it impacts the plan and SGRs.

For plans prepared under the 2009, 2017 and 2020 FMPM

Optional

3. Assess the description of the historic forest condition considering forest type, natural processes and fire and disturbance history as it impacts the plan. Although the historic forest condition is to be used in the development of the LTMD, it is not required content for plans written under the 2009 FMPM. A summary of the historic forest condition is required for plans written under the 2017 and 2020 FMPM.

Optional

4. Assess the description of the current forest condition including consideration of how patent land impacted development of the plan.

Direction – Source and date required

2004 FMPM Part A Section 1.1.7.11 Part B Section 2.2.1, 2.2.2 (April 1, 2007 plans)

2009 FMPM Part A Section 1.1.8.12 (April 1, 2012 plans)

2009 FMPM Part B Section 2.1.1 (April 1, 2011 plans)

2017 FMPM Part A Section 1.1.8.12 (April 1, 2020 plans)

2017 FMPM Part B Section 2.1.1, 2.1.2 to the extent reasonably possible, Section 6.1 (April 1, 2019 plans)

2020 FMPM Part A Section 1.1.8.12, Part B Section 2.1.1, 2.1.2 (April 1, 2023 plans)

2020 FMPM Part B Section 6.1 (April 1, 2022 plans).

Evidence

FMP

3.3.2 Forest Resource Inventory (FRI) for the FMP (Planning Inventory/Planning Composite Inventory)

Direction

The planning inventory (or planning composite inventory, 2020 FMPPM) for the management unit provides information required for forest management planning, including forest modelling, habitat modelling and forest diversity analyses. The FMPPM requires a list of references to the sources of the information used to update the current FRI data in the FMP supplementary documentation.

Procedure

Optional

- Assess the planning composite inventory, as described in and documented in accordance with FIM, by considering information required for forest management planning, including: forest modelling, habitat modelling, landscape analyses; updated forest resources inventory, management activities, natural disturbance; and expected changes based on anticipated harvest for the remainder of the current FMP (2020 FMPPM).

Optional

- Assess (including FMP achievement of Checkpoint ‘Support for Planning Inventory’ (2004 FMPPM, 2009 FMPPM and 2017 FMPPM) or ‘Planning Composite Inventory’ (2020 FMPPM) whether the FRI has been updated, reviewed and approved to:
 - accurately describe the current forest cover that will be used in development of the FMP;
 - include depletions and accruals resulting from forest management activities and natural disturbances;
 - include forecasts of depletions and accruals/assumptions for the remainder of the current plan term;
 - include a discussion of the reliability of these forecasts/assumptions; and
 - provide a classification of lands by land ownership and land types including productive Crown forest land base

Optional

- Assess implications of the FRI on development of the FMP by considering land ownership, land type, provincial forest type and age class.

Optional

- Assess whether NDMNRF provided inventory base feature data and FRI for managed Crown and non-licensed Crown areas to the SFL (plan author) beginning with 2004 plans.

Direction – Source and date required

2004 FMPM Part A Section 1.1.7.5 Part B Section 2.2.3 (April 1, 2007 plans)

2007 FIM and related tech specs (June 1, 2007 note phase-in)

2009 FMPM Part A Section 1.1.8.5 (April 1, 2012 plans)

2009 FMPM Part B Section 2.1.1 (April 1, 2011 plans)

2009 FIM and related tech specs

2017 FMPM Part A Section 1.1.8.5 (April 1, 2020 plans)

2017 FMPM Part B Section 2.1.2 to the extent reasonably possible (April 1, 2019 plans)

2017 FIM Part B Section 4.0, 5.0 and related tech specs (June 1, 2017)

2020 FMPM Part A Section 1.1.8.5, Part B Section 2.1.2 (April 1, 2023 plans)

2020 FIM Part B Section 4.0, 5.0 and related tech specs (July 1, 2020)

Evidence

FMP

Supplementary documentation list of references to update FRI

Information products associated with the planning inventory

FRI

Inventory data, date received

3.3.3 FMP description of other parameters of the current forest condition

Direction

The management unit description is to include a description of other parameters of current forest condition.

The FMPM requires a description of the managed Crown forest available for timber production, patent land Crown timber, land type, landscape pattern or forest diversity indices (2004 FMPM only), landscape classes and other forest classifications (e.g., habitat for wildlife species).

Refer to audit criterion 3.4.1 for the current forest condition and forest classification.

Procedure

Optional

Review the description of other parameters of current forest condition in the FMP and determine whether:

- the FMP describes the managed Crown forest and patent land crown timber, and the implications of patent land, patent land Crown timber and land type on the development of the FMP;
- landscape classes and other forest classifications were incorporated into the FMP per the requirements of the applicable FMPM; and
- the FMP describes the implications of forest landscape classes and other forest classifications (e.g., habitat for wildlife species) on the development of the FMP.

Direction – Source and date required

2004 FMPM Part A Section 1.1.7.5, 1.2.2 Part B Section 2.2.6, 2.4, 3.2 Appendix II (April 1, 2007 plans)

2009 FMPM Part A Section 1.2.2 (April 1, 2012 plans)

2009 FMPM Part B Section 2.1.1, 2.1.2 (April 1, 2011 plans)

2017 FMPM Part A Section 1.2.2 (April 1, 2020 plans)

2017 FMPM Part B Section 2.1.2, 2.1.3 to the extent reasonably possible (April 1, 2019 plans)

2020 FMPM Part A Section 1.2.2, Part B Section 2.1.2, 2.1.3, 2.1.4 (April 1, 2023 plans)

Evidence

FMP

FRI

3.3.4 FMP description of fish and wildlife inventories, and other resource inventories and information

Direction

The management unit description must include descriptions of fish and wildlife inventories, and other resource inventories and information that will contribute to the update of values information and the development of management objectives for the forest.

Procedure

Optional

Review fish and wildlife inventories, and other resource inventories and information (e.g., significant old growth stands, large wetland complexes, important ecological features) and determine whether:

- available inventories and information were incorporated into the FMP, and used to update values information per the requirements of the applicable FMPM;
- the FMP describes how forest management operations have, or could, affect the quality or quantity of these resources; and
- the FMP describes the implications of fish and wildlife inventories, and other resource inventories and information on the development of the FMP [e.g., the development of management objectives (audit criterion 3.4.4), operational prescriptions and conditions for areas of concern (audit criterion 3.5.2), SGRs (audit criterion 3.5.4), conditions for regular operations (audit criterion 3.5.5) and FOPs (audit criterion 3.15.3)].

Direction – Source and date required

2004 FMPM Part A Section 1.1.7.6, 1.1.7.7 Part B Section 2.2.4, 2.2.5 (April 1, 2007 plans)

2009 FMPM Part A Section 1.1.8.6, 1.1.8.8 (April 1, 2012 plans)

2009 FMPM Part B Section 2.1.3.2 (April 1, 2011 plans)

2017 FMPM Part A Section 1.1.8.6, 1.1.8.8 (April 1, 2020 plans)

2017 FMPM Part B Section 2.1.4.2 to the extent reasonably possible (April 1, 2019 plans)

2020 FMPM Part A Section 1.1.8.6, 1.1.8.8, Part B Section 2.1.4.2 (April 1, 2023 plans)

Evidence

FMP

Fish and wildlife inventories

Other resource inventories and information

3.3.5 FMP description of species at risk (SAR)

Direction

Inventories and information for SAR on the management unit must be available for use in planning (2009 FMPM, 2017 FMPM and 2020 FMPM). The Natural Heritage Information Centre (NHIC) is the primary source of information on species of flora, fish and wildlife listed as endangered or threatened, and species of special concern. Refer to audit criterion 3.3.4 for fish and wildlife inventory information, and other resource inventories and information.

Procedure

Determine if any SAR have been identified on the management unit, and consider whether:

- the available inventories and information for SAR (flora, fish and wildlife) include known sites of species occurrence and occurrence of their habitat;
- the FMP describes the degree to which the quality or quantity of habitat for SAR could be affected by forest management operations; and
- the FMP describes the implications of SAR and SAR habitat on the development of the FMP (e.g., the development of management objectives (audit criterion 3.4.4) and the preparation of operational prescriptions and conditions for areas of concern (audit criterion 3.5.2)).

Direction – Source and date required

2004 FMPM Part A Section 1.1.7.7 Part B Section 2.2.5 (April 1, 2007 plans)

2009 FMPM Part A Section 1.1.8.7 (April 1, 2012 plans)

2009 FMPM Part B Section 2.1.3.1 (April 1, 2011 plans)

2017 FMPM Part A Section 1.1.8.7 (April 1, 2020 plans)

2017 FMPM Part B Section 2.1.4.1 to the extent reasonably possible (April 1, 2019 plans)

2020 FMPM Part A Section 1.1.8.7, Part B Section 2.1.4.1 (April 1, 2023 plans)

Evidence

FMP

NHIC

LIO

3.3.6 FMP social and economic description

Direction

Review applicable FMPM requirements for content requirements of the social and economic description.

The social and economic assessment of the management strategy / LTMD is addressed in subsequent audit criteria.

Procedure

Optional

Review the social and economic description to determine whether:

- the information required of the applicable FMPM was provided and documented including whether forest operations are adding value to communities; and
- it provides appropriate context within which forest management decisions are to be made for the management unit including the planning of forest operations.

Direction – Source and date required

2004 FMPM Part A Section 1.1.7.10 Part B Section 2.5, Appendix IV (April 1, 2007 plans)

2009 FMPM Part A Section 1.1.8.11, Appendix III (April 1, 2012 plans)

2009 FMPM Part B Section 2.2 (April 1, 2011 plans)

2017 FMPM Part A Section 1.1.8.11, Appendix II (April 1, 2020 plans)

2017 FMPM Part B Section 2.2 to the extent reasonably possible (April 1, 2019 plans)

2020 FMPM Part A Section 1.1.8.11, Part B Section 2.2, Appendix I (April 1, 2023 plans)

Evidence

FMP

Supplementary documentation

Demographic profiles

3.3.7 FMP values information

Direction

Review the applicable FMPM for requirements. The FMPM requires a list of sources for values information, methodologies for data collection, and identification of subjects for which data is recognized as being incomplete or missing.

Procedure

Review use of the values information in production of the FMP including:

- whether the series of values maps includes the required content, were produced and updated for each stage of FMP production and provided for use by the plan author;
- input to values information through each stage of public consultation; and
- management implications of values information on the development of the FMP.

Direction – Source and date required

Tourism and Forest Industry Memorandum of Understanding (2003 FMPs)

2004 FMPM Part A Section 1.1.7.8, Appendix V (April 1, 2007 plans)

2004 FMPM Part B Section 2.7, 6.1 (April 1, 2007 plans)

2009 FMPM Part A Section 1.1.8.9, Appendix IV (April 1, 2012 plans)

2009 FMPM Part B Section 2.1.3.3 (April 1, 2011 plans)

2017 FMPM Part A Section 1.1.8.9 (April 1, 2020 plans)

2017 FMPM Part B Section 2.1.4.3 to the extent reasonably possible (April 1, 2019 plans)

2017 FIM Part B Section 3.0 and related tech specs (June 1, 2017)

2020 FMPM Part A Section 1.1.8.9, Part B Section 2.1.4.3 (April 1, 2023 plans)

2020 FIM Part B Section 3.0 and related tech specs (July 1, 2020)

Evidence

FMP

LIO

Public consultation documentation

3.4 Proposed Long-Term Management Direction

Purpose

To review and assess the development of the FMP LTMD.

Direction

Development of the LTMD is an iterative process that includes the requirements briefly summarized under this audit criterion. Review the FMPM for details.

3.4.1 FMP achievement of Checkpoint ‘Support for Forest Units and Habitat Classifications’ (2004 FMPM), ‘Support for the Current Forest Condition’ (2009 FMPM) or ‘Support for the Forest Classification and Current Forest Condition’ (2017 & 2020 FMPM)

Procedure

1. Confirm checkpoint for the development of forest units (2004 FMPM) or current forest condition and forest classification in the base model inventory, including rationale and managed Crown productive forest by forest unit (2009 FMPM, 2017 FMPM and 2020 FMPM).
2. Confirm that forest units align with regional standard forest unit classifications and analysis units, and that they provide the ability to assess the requirements of the forest management guide(s) that address the conservation of biodiversity at the landscape level (2017 FMPM and 2020 FMPM).
3. For FMPs prepared under the 2004 FMPM, confirm checkpoint for portions of the FMP relevant to habitat classifications including:
 - habitat classifications actually used in the FMP;
 - identification of selected wildlife species and description of the current status of the habitat for use in determining the desired forest and benefits;
 - conclusions regarding the distribution and abundance of habitat types that would influence the LTMD; and
 - sources of direction including NDMNRF’s provincial goals, objectives, policies and strategies for natural resource management, relevant legislation and policy (e.g., any applicable statements, habitat regulations or policy made under the ESA), direction in forest management guides, action plans, progress towards the completion of actions as

reported in annual reports and status reports prepared under previous versions of the IFAPP.

Direction – Source and date required

2004 FMPM Part A Section 1.1.5, 1.1.6, 1.2.1 (amended February 2007), 1.2.2.1, 1.2.2.2

2004 FMPM Part B Section 3.2.1, 3.2.2, Appendix III (April 1, 2007 plans)

2009 FMPM Part A Section 1.1.6, 1.1.7, 1.2.1 (amended February 2007), 1.2.2.1, Appendix II (April 1, 2012 plans)

2009 FMPM Part B Section 2.1.2.1, 2.1.2.2 (April 1, 2011 plans)

2017 FMPM Part A Section 1.1.6, 1.1.7, 1.2.1, 1.2.2.1, Appendix I (April 1, 2020 plans)

2017 FMPM Part B Section 2.1.3.1, 2.1.3.2 to the extent reasonably possible (April 1, 2019 plans)

2020 FMPM Part A Section 1.1.6, 1.1.7, 1.2.1, 1.2.2.1, Part B Section 2.1.3.1, 2.1.3.2 (April 1, 2023 plans)

Evidence

FMP

FMP tables

Analysis package including modelling assumptions related to habitat classifications

Habitat maps where applicable in supplementary documentation

3.4.2 FMP achievement of Checkpoint ‘Support for Base Model’ (2004 FMPM) or ‘Support for Base Model Inventory and Base Model’ (2009, 2017 & 2020 FMPM)

Procedure

Confirm checkpoint by assessing and reporting on whether the FMP modelling assumptions used are reasonable and based on the best available information. Examine:

- background information;
- the methodology and assumptions used in modelling the forest
 - for the base model
 - for the natural benchmark (2004 FMPM)

- management considerations;
- all modelling assumptions including land base, growth and yield, expected rates of stand replacing natural disturbances (e.g., fire and insects), operability, forest succession, unplanned losses, thinning, loss to roads and landings, silviculture, revenue, biological limits, wildlife;
- the time frame to which the analysis applies;
- sensitivity analysis used to rationalize assumptions used in the base model;
- silvicultural options based on past silvicultural performance;
- documentation that modelling assumptions related to growth and yield and forest dynamics are based on past performance (2017 FMPM) or are reviewed in consideration of the best available science and information, new legislation, regulation and policy, and changes to forest condition and land base (2020 FMPM); and
- direction from NDMNRF’s forest management guide(s) addressing the conservation of biodiversity at the landscape scale (2017 FMPM and 2020 FMPM).

Direction – Source and date required

2004 FMPM Part A Section 1.1.5, 1.1.6, 1.2.3, 1.2.4.1, 1.2.4.2, 1.2.4.3, 1.2.4.4, Appendix III (April 1, 2007 plans)

2009 FMPM Part A Section 1.1.6, 1.1.7, 1.2.3, 1.2.4, Appendix II (April 1, 2012 plans)

2009 FMPM Part B Section 3.3 (April 1, 2011 plans)

2017 FMPM Part A Section 1.1.6, 1.1.7, 1.1.8, 1.2.3, 1.2.4, Appendix I (April 1, 2020 plans)

2017 FMPM Part B Section 3.3 to the extent reasonably possible (April 1, 2019 plans)

2017 FIM Part B Section 5.0 and related tech specs (June 1, 2017)

2020 FMPM Part A Section 1.1.6, 1.1.7, 1.1.8, 1.2.3, 1.2.4, Part B Section 3.3 (April 1, 2023 plans)

2020 FIM Part B Section 5.0 and related tech specs (July 1, 2020)

Evidence

Analysis package

3.4.3 FMP achievement of Checkpoint ‘Support for the Scoping Analysis’ (2004 FMPM)

Direction

Achievement of this checkpoint involves examining a range of possibilities for management and providing insight into what the forest is capable of producing and potential management considerations. A series of investigations of specific levels of objective achievement through a series of model runs is conducted, given a range of management unit constraints. The investigations are part of the iterative process used in the development of the proposed management strategy.

This does not apply to FMPs prepared using the 2009 FMPM, 2017 FMPM or 2020 FMPM.

Procedure

Confirm checkpoint through the review of the scoping analysis and assessing whether an appropriate range of possibilities for management of the forest were examined including:

- the 3 mandatory management assessments required by the *Forest Resource Assessment Policy*;
- consideration of direction in forest management guides;
- management objectives from the current FMP;
- any additional management investigated as proposed by the planning team and LCC; and
- any changes and/or additions to the base model.

Direction – Source and date required

2004 FMPM Part A Section 1.1.5, 1.1.6, 1.2.3, 1.2.4.5, Appendix III (April 1, 2007 plans)

Evidence

Analysis package

3.4.4 FMP achievement of Checkpoint ‘Support for Proposed Management Strategy’ (2004 FMPM) or ‘Support for Management Objectives’ (2009, 2017 & 2020 FMPM)

Direction

Achievement of this checkpoint involves supporting the development of management objectives and indicators, holding a desired forest and benefits meeting, setting desired levels, and developing harvest eligibility criteria per the requirements of the applicable FMPM.

Procedure

For plans prepared under the 2004 FMPM, 2009 FMPM, 2017 FMPM or 2020 FMPM

1. Confirm checkpoint by reviewing the results of the desired forest and benefits process by considering:
 - whether those invited to attend the desired forest and benefits meeting were in accordance with the requirements of the applicable FMPM;
 - whether the purposes of the desired forest and benefits meeting were achieved;
 - the process used to refine the desired forest and benefits to ensure they are achievable.
2. Confirm checkpoint by reviewing the FMPM requirements and determining whether:
 - reasonable objectives, indicators (including desirable levels) and appropriate targets were developed by the planning team with the assistance of the LCC;
 - the four CFSA objective categories have been addressed;
 - the objectives and indicators incorporated the results of the desired forest and benefits meeting;
 - the criteria for the establishment of strategic, and/or operational management zones (if any) were identified and consistent with the FMPM requirements (2017 FMPM); and
 - the targets and indicators were identified in the FMP and documented in the analysis package in accordance with FIM (2020 FMPM).

For plans prepared under the 2004 FMPM

3. Confirm checkpoint by reviewing the results of the approved forest estate model used to develop the proposed management strategy, including the available harvest area (AHA) and the forecasted forest condition, and assess:
 - whether these levels provide for forest sustainability in the long term;
 - balancing achievement of all management objectives;
 - appropriateness of any modifications made to the base model; and
 - presentation of management strategy to the LCC.

Direction – Source and date required

2004 FMPM Part A Section 1.1.5, 1.1.6, 1.2.5, 1.2.6, 1.2.6.1, 1.2.6.2, Appendix III (April 1, 2007 plans)

2004 FMPM Part B Section 3.4, 3.5, 3.6, 3.7 (April 1, 2007 plans)

2009 FMPM Part A Section 1.1.6, 1.1.7, 1.2.5, 1.2.5.1, Appendix II (April 1, 2012 plans)

2009 FMPM Part B Section 2.1.2.3, 3.2, 3.4, 3.5 (April 1, 2011 plans)

2017 FMPM Part A Section 1.1.6, 1.1.7, 1.2.5, 1.2.5.1, Appendix I (April 1, 2020 plans)

2017 FMPM Part B Section 3.2, 3.4, 3.5, 3.6 to the extent reasonably possible (April 1, 2019 plans)

2020 FMPM Part A Section 1.1.6, 1.1.7, 1.2.5, 1.2.5.1, Part B Section 3.2, 3.4, 3.5, 3.6 (April 1, 2023 plans)

2020 FIM Part B and related tech specs (July 1, 2020)

Evidence

FMP

Summary of results of desired forest and benefits meeting

Planning team and LCC Minutes

Analysis package

3.4.5 FMP achievement of Checkpoint ‘Preliminary Endorsement of the LTMD’ (2004 FMPM) or ‘Support for the Proposed Long-Term Management Direction, Determination of Sustainability and Primary Road Corridors’ and ‘Preliminary Endorsement of Long-Term Management Direction’ Checkpoints (2009, 2017 & 2020 FMPM)

Direction

The following requirements must be satisfied to achieve this checkpoint:

- assessment of objective achievement;
- preliminary spatial assessment, including;
 - preferred and optional harvest areas including development of eligibility criteria consistent with management strategy
 - the projected distribution of harvest areas for the first four FMP periods, and consistency in the alignment of primary road corridors with these areas
- social and economic assessment: using a social and economic model or a qualitative analysis based on the data in the social and economic description;
- risk assessment;
- preliminary determination of sustainability;
- primary road corridors: review FMPM for requirements related to corridors from the previous FMP and corridors for new roads;
- summary of the LTMD; and

- review of proposed LTMD.

Procedure

1. Confirm checkpoint by reviewing the assessment of individual objective achievement in relation to:
 - established indicators and targets, and considerations in setting those targets per the requirements of the applicable FMPM;
 - development of harvest criteria including whether it is consistent with the management strategy and areas have been mapped as required of the FMPM;
 - preliminary and updated spatial assessment for those management objectives and indicators affected by the locations of harvest areas or frequency distribution of forest disturbances; and
 - spatial assessment of the preferred harvest area for the first four FMP periods when determining forest sustainability (2017 FMPM and 2020 FMPM).
2. Assess the results of the social and economic assessment of the management strategy / LTMD (based on the results of a social and economic model, or a qualitative analysis based on the data in the social and economic description).
3. Assess the results of the risk assessment. Confirm that the risk assessment gave consideration to access limitations, wood utilization, previous IFA recommendations and the year five AR, and included an evaluation of potential implications on the achievement of management objectives (2017 FMPM and 2020 FMPM).
4. For the preliminary determination of sustainability, include consideration of the results of procedures 1, 2 and 3 above and assess:
 - whether it provides for the collective achievement of management objectives and progress towards the desired forest and benefits; and
 - the results of presentation to the LCC.
5. Assess the effectiveness of primary road planning, including:
 - whether the rationale provided for each road is reasonable;
 - confirm whether alternatives were considered and assess the environmental analysis of alternatives, proposed road corridor use management strategy and rationale;
 - whether public comments were summarized and considered;
 - whether 20-year primary road planning was required on the MU; and
 - examine the preferred and optional harvest areas maps to determine if the confirmed and alternative corridors have been identified.
6. Assess achievement of the checkpoint(s) by considering the above procedures, the summary of the LTMD, the results of public and NDMNRF review of the LTMD and the submission and review process leading to the endorsement of the LTMD.

Direction – Source and date required

2004 FMPM Part A Section 1.1.5, 1.1.6, 1.2.6.3, 1.2.6.4, 1.2.6.5, 1.2.6.6, 1.2.7, 1.2.8, 1.2.9, 1.3.1, 1.3.2, Appendix III, IV, VII (April 1, 2007 plans)

2004 FMPM Part B Section 3.10, 3.11, 4.5.1 (April 1, 2007 plans)

2009 FMPM Part A Section 1.1.6, 1.1.7, 1.2.5.2, 1.2.5.3, 1.2.6, 1.2.7, Appendix II, III, V (April 1, 2012 plans)

2009 FMPM Part B Section 3.6.3, 3.6.4, 4.5.1 (April 1, 2011 plans)

2017 FMPM Part A Section 1.1.6, 1.1.7, 1.2.5.2, 1.2.5.3, 1.2.6, 1.2.7, Appendix I, II, III (April 1, 2020 plans)

2017 FMPM Part B Section 3.7.3, 3.7.4, 3.7.5, 3.7.6, 4.5.1 to the extent reasonably possible (April 1, 2019 plans)

2020 FMPM Part A Section 1.1.6, 1.1.7, 1.2.5.2, 1.2.5.3, 1.2.6, 1.2.7, Part B Section 3.7.3, 3.7.4, 3.7.5, 3.7.6, Appendix I, II (April 1, 2023 plans)

2020 FMPM Part B Section 4.5.1 (April 1, 2022 plans; and plans scheduled for renewal on April 1, 2021 where there was a delay in the preparation of the proposed operations and draft forest management plan beyond July 1, 2020)

2020 FIM Part B (July 1, 2020)

Evidence

FMP

Analysis package

Social and economic description

Socioeconomic Impact Model (SEIM) or other social and economic model results

Primary road supplementary documentation

Preferred and optional harvest areas maps

LTMD summary

LTMD submission and preliminary endorsement

3.5 Planning of proposed operations

Purpose

To review and assess planned implementation of the management strategy (2004 FMPM) or LTMD (2009 FMPM 2017 FMPM, and 2020 FMPM).

3.5.1 FMP areas selected for operations

Direction

Areas selected for operations are identified for the ten year period: harvest, normally equally balanced between the two five year terms (2004 FMPM and 2009 FMPM); renewal and tending (including silvicultural trial areas); contingency, minimum of one year, maximum of two years of harvest operations; bridging operations, 3 months of harvest operations from the current FMP for completion by March 31 of the first year of the new FMP (2009 & 2017 FMPM); and second-pass harvest operations where only the first pass has occurred by expiry of the current FMP.

Procedure

1. Review areas selected for operations and assess whether:
 - separate selection criteria for harvest were identified and are consistent with eligibility criteria for operations from the management strategy;
 - clear rationale (ability to trace decision making, relative importance of each criterion) has been provided, in selecting areas for operations;
 - areas selected for harvest are consistent with the AHA by forest unit and the selection criteria; and
 - proposed operations were confirmed in accordance with the timelines and accountabilities identified in the project plan for FMP
2. For contingency areas assess whether the FMP meets applicable FMPM requirements including indicating how contingency area will be used (i.e. amount of area, to be used as replacement area, identified separately, readily accessible, any AOC and roads planning completed).
3. For any bridging and/or second-pass harvest operations assess whether the FMP meets the FMPM requirements including clearly explaining how the areas will be harvested.

Direction – Source and date required

2004 FMPM Part A Section 1.3.3, Part B Section 3.9, 4.3, 4.4 (April 1, 2007 plans)

2009 FMPM Part A Section 1.3.3, Part B Section 3.6.2, 4.3, 4.4 (April 1, 2011 plans)

2017 FMPM Part A Section 1.3.3, Part B Section 3.7.2 to the extent reasonably possible, Section 4.3, 4.4 (April 1, 2019 plans)

2020 FMPM Part A Section 1.3.3, 1.3.7 (April 1, 2022 plans to the extent reasonably possible; and plans scheduled for renewal on April 1, 2021 where there was a delay in the preparation of the proposed operations and draft forest management plan beyond July 1, 2020)

2020 FMPM Part B Section 4.3, 4.4 (April 1, 2022 plans; and plans scheduled for renewal on April 1, 2021 where there was a delay in the preparation of the proposed operations and draft forest management plan beyond July 1, 2020)

2020 FMPM Part B Section 3.7.2 (April 1, 2023 plans)

Evidence

FMP

FMP tables

FMP maps

3.5.2 FMP area of concern (AOC) prescriptions

Direction

The FMP must contain specific prescriptions for all AOCs which may be affected by planned operations within the areas of operations:

- AOC prescriptions are completed for the areas of operations for the first five-year term (phase I); and
- for bridging operations and second-pass harvest areas the AOC prescriptions will be from the current approved FMP.

Procedure

Review the AOC prescriptions and assess whether:

- adequate information was available for AOC planning;
- documentation of AOCs and any related issues meets the applicable FMPM requirements including whether:
 - planning of AOCs followed approved forest management guides;
 - planning of AOCs included environmental analysis of alternatives that would support protection of the values (where alternatives are required of the applicable FMPM);

- public comments were summarized and considered;
- specific prescriptions for planned harvest, renewal and tending activities are appropriate to protect the values;
- any exceptions to forest management guides were approved, appropriate in the circumstances and accompanied by an appropriate effectiveness monitoring program; and
- AOCs were identified on maps including the selected prescription where practical.

Direction – Source and date required

2004 FMPM Part A Section 1.3.5.1 (amended February 2007), Part B Figure B-2, Section 4.2.1, 4.7.2, 6.1, Appendix VIII (April 1, 2007 plans)

2009 FMPM Part A Section 1.3.5.1, Part B Figure B-2, Section 4.2.1, 4.7.2, 6.1, Appendix VI (April 1, 2011 plans)

2017 FMPM Part A Section 1.3.5.1, Part B Figure B-2, Section 4.2.1, 4.7.2, 6.1, Appendix IV (April 1, 2019 plans)

2017 FIM Part B Section 6.1.2 and related tech specs (June 1, 2017)

2020 FMPM Part A Section 1.3.5.1 (April 1, 2022 plans to the extent reasonably possible; and plans scheduled for renewal on April 1, 2021 where there was a delay in the preparation of the proposed operations and draft forest management plan beyond July 1, 2020)

2020 FMPM Part B Section 4.2.1, 4.7.2, 6.1, Appendix III (April 1, 2022 plans; and plans scheduled for renewal on April 1, 2021 where there was a delay in the preparation of the proposed operations and draft forest management plan beyond July 1, 2020)

Evidence

Values maps

FMP

FMP tables

Supplementary documentation

Forest management guides

Exceptions/certification page

FMP maps

3.5.3 Resource-Based Tourism Values

Purpose of 3.5.3

To determine whether resource-based tourism values have been addressed through the FMP process.

Direction

Procedures related to the topic of this audit criterion have been included together other than production of the tourism values map (audit criterion 3.3.7).

Ontario's Living Legacy Land Use Strategy, July 1999 and the *Tourism and Forestry Industry Memorandum of Understanding, June 7, 2000* include the following key aspects:

- mapping of tourism values (audit criterion 3.3.7);
- maintaining a reasonably similar level of remoteness where remoteness has been identified as a value to be protected; and
- commitment of part of FMP to maintain the viability of the tourism industry by protecting tourism values in the FMP process through:
 - application of the Tourism Guide (*Management Guidelines for Forestry and Resource-Based Tourism, July 2001*); and
 - the use of Resource Stewardship Agreements as a method of protecting and sustaining these values.

Procedure

Review the commitment to protect tourism values in the FMP process:

- through use of the resource-based tourism values map as a source of tourism values that needed to be addressed;
- application of the Tourism Guide; and
- every reasonable effort to pursue RSA development, and any other means that was used.

Include review of whether:

- the auditee sent out letters, using the list of resource-based tourism establishments by Ministry of Heritage, Sport, Tourism, and Culture Industries (MHSTCI), inviting all resource-based tourism establishments located in the management unit, or in adjacent management units, to express their interest in negotiating an RSA;
- a scoping meeting with NDMNRF occurred with interested parties before negotiations for an RSA actually occurred;

- the process resulted in operational prescriptions for harvest, renewal or tending or access provisions within the FMP that addresses identified tourism values including:
 - where remoteness was identified as a value to be protected how the FMP has addressed maintaining a reasonably similar level of remoteness
- there were any outstanding resource-based tourism related issues.

Direction – Source and date required

Aug 1, 2001 Letter NDMNRF CFLPB (2003 FMPs - every reasonable effort to pursue RSAs)

Tourism and Forest Industry Memorandum of Understanding (2004 FMPs and beyond - full RSA process)

Tourism Guide (2003 FMPs)

2004 FMPM Part A Section 1.1.4 (April 1, 2007 plans)

2009 FMPM Part A Section 1.1.4 (April 1, 2011 plans)

2017 FMPM Part A Section 1.1.4 (April 1, 2020 plans)

2020 FMPM Part A Section 1.1.4 (April 1, 2023 plans)

Evidence

Tourism Values Map 4.6

FMP

FMP AOC and roads supplementary documentation

Copies of letters

List of resource-based tourism establishments

Meeting records e.g., invitation notice, agenda, minutes

Any issue resolution or request for IEA documentation

3.5.4 FMP silvicultural ground rules (SGRs)

Direction

The FMP must contain silvicultural practices and ground rules relevant to specific forest conditions and objectives.

Procedure

Review the SGRs and preliminary prescription documentation of silviculture prescriptions and assess whether:

- treatments for harvest, renewal and tending activities and regeneration standards appropriately reflect the management strategy (2004 FMPM) / LTMD (2009 FMPM, 2017, and 2020 FMPM) for the FMP; and
- SGRs have been developed for existing forest unit-ecosite combinations on the management unit (2017 FMPM and 2020 FMPM).

Consider the identified SGR:

- current and future forest conditions;
 - forest unit (FU)
 - ecosite/site type (site class, FEC type or other site type criteria e.g., soil, drainage, etc.)
- silvicultural treatments;
 - silviculture system
 - identification of preferred/most common treatment package
 - harvest method (and any limitations, e.g., season and equipment)
 - logging method
 - renewal treatments (site preparation, regeneration, with alternatives where appropriate)
 - tending treatments
- regeneration standards;
- SGRs have been updated to reflect changes in practice gained from experience and forestry research;
- SGRs have been prepared using approved forest management guides; and
- any exceptions to silviculture forest management guides were approved, appropriate in the circumstances and accompanied by an appropriate effectiveness monitoring program.

Direction – Source and date required

2004 FMPM Part A Section 1.3.5.2, Part B Figure B-2, Section 3.3, 4.2.2, 4.7.2, 6.1 (April 1, 2007 plans)

2009 FMPM Part A Section 1.3.5.2, Part B Figure B-2, Section 4.2.2.1, 4.7.2, 6.1 (April 1, 2011 plans)

2017 FMPM Part A Section 1.3.5.2, Part B Figure B-2, Section 4.2.2.1, 4.7.2, 6.1 (April 1, 2019 plans)

2020 FMPM Part A Section 1.3.5.2 (April 1, 2022 plans to the extent reasonably possible; and plans scheduled for renewal on April 1, 2021 where there was a delay in the preparation of the proposed operations and draft forest management plan beyond July 1, 2020), except:

- for plans scheduled for renewal on April 1, 2021, silvicultural monitoring aspects, including regeneration standard parameters in the silvicultural ground rules of the FMP may, at the discretion of the plan author, be prepared and conducted in accordance with the previous approved FMP for the management unit

2020 FMPM Part B Section 4.2.2.1, 4.7.2, 6.1 (April 1, 2022 plans; and plans scheduled for renewal on April 1, 2021 where there was a delay in the preparation of the proposed operations and draft forest management plan beyond July 1, 2020), except:

- Silvicultural monitoring aspects can be prepared in accordance with previous approved FMP

Evidence

FMP text

FMP tables

Forest management guides

Exceptions page

FMP maps

3.5.5 FMP conditions on regular operations and conditions on roads, landings and forestry aggregate pits

Direction

Conditions on regular operations (in areas of harvest, renewal and tending operations) and conditions on roads, landings and forestry aggregate pits may be developed to protect important ecological features or to implement specific operational standards and guidelines. They are developed using the forest management guides identified by NDMNRF as applicable to the management unit and must be conducted in accordance with the approved FMP.

The FMP must document all conditions on regular operations and conditions on roads, landings and aggregate pits that apply.

This procedure does not apply to FMPs prepared using the 2004 FMPPM.

Procedure

Review the conditions and confirm that:

- Conditions were prepared consistent with the approved forest management guides;
- Conditions have been updated to reflect changes in practice gained from experience and forestry research;
- Conditions have been developed consistent with the applicable FMPPM; and
- Silviculture treatments of special public interest are portrayed on maps (2004 FMPPM and 2009 FMPPM).

Direction – Source and date required

2009 FMPPM Part A Section 1.3.5.2, 1.3.6.5, 1.3.6.6 Part B Section 4.2.2.2, 4.5.5, 4.5.6 (April 1, 2011 plans)

2017 FMPPM Part A Section 1.3.5, Part B Section 4.2.2.2, 4.5.5, 4.5.7 (April 1, 2019 plans)

2020 FMPPM Part A Section 1.3.5.2, 1.3.5.3 (April 1, 2022 plans to the extent reasonably possible; and plans scheduled for renewal on April 1, 2021 where there was a delay in the preparation of the proposed operations and draft forest management plan beyond July 1, 2020)

2020 FMPPM Part B Section 4.2.2.2, 4.5.5, 4.5.7 (April 1, 2022 plans; and plans scheduled for renewal on April 1, 2021 where there was a delay in the preparation of the proposed operations and draft forest management plan beyond July 1, 2020)

Evidence

FMP text

Forest management guides

FMP maps

3.5.6 FMP harvest

Direction

Consider FMPM direction and FMP documentation related to comparison of proposed operations to the management strategy (2004 FMPM) / LTMD (2009, 2017 and 2020 FMPM).

Procedure

Optional

1. Assess planned implementation of the management strategy (2004 FMPM) / LTMD (2009 FMPM, 2017 FMPM and 2020 FMPM) by reviewing:
 - the projected, forecast and planned harvest (including fuelwood) in relation to the applicable FMP planning requirements (including requirements to identify and map residual stand structure) and the management strategy;
 - information products for planned harvest areas, including surplus, to confirm they are identified and mapped as required by the applicable FMPM;
 - forecast and planned harvest volumes (and the difference) in relation to the applicable FMP planning requirements including methods used to estimate the volumes; and
 - forecast of wood utilization by licensee/mill, projected industrial wood requirements and unutilized harvest volumes to determine whether wood supply commitments applicable to the management unit have been identified and addressed in the plan.

Optional

2. Review the applicable requirements (2004 FMPM and 2009 FMPM) related to planned clearcuts, including planned clearcuts that exceed 260 ha, and assess whether:
 - appropriate silvicultural or biological rationale is provided for planned clearcuts that exceed 260 ha; and
 - other planning requirements have been met.

Direction – Source and date required

2004 FMPM Part A Section 1.3.3.1, 1.3.5.2 (amended February 2007), 1.3.10, Part B Section 4.3.1 (amended February 2007), 4.3.2, 4.3.3, 4.3.4 and Table FMP-16, 4.3.5, 4.3.6, 4.3.8, 4.8 (April 1, 2007 plans)

2009 FMPM Part A Section 1.3.3.1, 1.3.5.2, 1.3.9, Part B Section 4.3.1, 4.3.2, 4.3.3, 4.3.4 and Table FMP-12, 4.3.5, 4.3.6, 4.3.8, 4.3.9, 4.9 (April 1, 2011 plans)

2017 FMPM Part A Section 1.3.3.1, 1.3.5.2, 1.3.9, Part B Section 4.3.1, 4.3.3, 4.3.5, 4.3.6, 4.3.8, 4.3.9, 4.9 (April 1, 2019 plans)

2017 FIM Part B Section 6.1.1 and related tech specs (June 1, 2017)

2020 FMPM Part A Section 1.3.3.1, 1.3.5.2, 1.3.9 (April 1, 2022 plans to the extent reasonably possible; and plans scheduled for renewal on April 1, 2021 where there was a delay in the preparation of the proposed operations and draft forest management plan beyond July 1, 2020)

2020 FMPM Part B Section 4.3.1, 4.3.3, 4.3.5, 4.3.6, 4.3.8, 4.3.9, 4.9 (April 1, 2022 plans; and plans scheduled for renewal on April 1, 2021 where there was a delay in the preparation of the proposed operations and draft forest management plan beyond July 1, 2020)

Evidence

FMP text

FMP tables

FMP maps

Exceptions page

Wood supply commitments and identified companies (SFL Appendix E)

3.5.7 FMP salvage operations

Procedure

Optional

Assess through documentation review and interviews with the plan author, planning team members, licensees whether:

- known salvage harvest areas were forecast for operations in the FMP;
- separate tables in the formats required of the applicable FMPM were produced for the salvage areas;
- these areas were not counted against the AHA.

Direction – Source and date required

2004 FMPM Part A Section 1.3.3.1, Part B Section 4.3.7, 4.8 (April 1, 2007 plans)

2009 FMPM Part A Section 1.3.3.1, Part B Section 4.3.7, 4.3.9, 4.9 (April 1, 2011 plans)

2017 FMPM Part A Section 1.3.3.1, Part B Section 4.3.7, 4.3.9, 4.9 (April 1, 2019 plans)

2017 FIM Part B Section 6.1.1 and related tech specs (June 1, 2017)

2020 FMPM Part A Section 1.3.3.1 (April 1, 2022 plans to the extent reasonably possible; and plans scheduled for renewal on April 1, 2021 where there was a delay in the preparation of the proposed operations and draft forest management plan beyond July 1, 2020)

2020 FMPM Part B Section 4.3.7, 4.3.9, 4.9 (April 1, 2022 plans; and plans scheduled for renewal on April 1, 2021 where there was a delay in the preparation of the proposed operations and draft forest management plan beyond July 1, 2020)

Evidence

FMP

FMP tables

FMP maps

Interviews

3.5.8 FMP renewal, tending, protection and renewal support

Direction

Consider FMPM direction and FMP documentation related to comparison of proposed operations to the management strategy.

Procedure

1. Assess planned implementation of the management strategy (2004 FMPM) / LTMD (2009 FMPM, 2017 FMPM and 2020 FMPM) by assessing whether the:
 - renewal, tending and protection operations have been planned as required of the applicable FMPM, including any prescribed burns, aerial herbicide tending, eligible pest management areas, aerial application of insecticides and silvicultural treatment areas;
 - forecasts are consistent with the proposed management strategy (activity levels needed to achieve management objectives) and whether any differences are material; and
 - the analysis of silvicultural activities in the year five- or final-year annual report describe any implications to forest level objectives.
2. Assess whether the renewal support requirements for planned operations:
 - have been documented in the plan as required of the applicable FMPM; and
 - whether the renewal support is appropriate for the proposed management strategy.

Direction – Source and date required

2004 FMPM Part A Section 1.3.3.3, 1.3.10, Part B Section 4.4, 4.8 (April 1, 2007 plans)

2009 FMPM Part A Section 1.3.3.3, 1.3.9, Part B Section 4.4, 4.9 (April 1, 2011 plans)

2017 FMPM Part A Section 1.3.3.3, 1.3.9, Part B Section 4.4, 4.9 (April 1, 2019 plans)

2017 FIM Part B Section 6.1.6 and related tech specs (June 1, 2017)

2020 FMPM Part A Section 1.3.3.3, 1.3.9 (April 1, 2022 plans to the extent reasonably possible; and plans scheduled for renewal on April 1, 2021 where there was a delay in the preparation of the proposed operations and draft forest management plan beyond July 1, 2020)

2020 FMPM Part B Section 4.4, 4.9 (April 1, 2022 plans; and plans scheduled for renewal on April 1, 2021 where there was a delay in the preparation of the proposed operations and draft forest management plan beyond July 1, 2020)

Evidence

FMP

FMP tables

3.5.9 FMP road planning

Direction

The FMPM provides separate direction for roads at the operational planning/proposed operations stage of FMP planning from that previously referred to for primary roads in audit criterion 3.4.1.5.

The 2009 FMPM Appendix VII, the 2017 FMPM Appendix V and 2020 FMPM Appendix IV outline the requirements for forestry aggregate pits. The operational standards for the extraction of aggregate resources for Forestry Aggregate Pits were required to be amended into all FMPs in 2010 and documented in FMPs as of April 1, 2011.

Conditions on roads, landings and aggregate pits are to be documented in the appropriate FMP table and portrayed on operations maps if they intersect an AOC, or the FMP text if they do not intersect an AOC (2017 FMPM and 2020 FMPM). For conditions developed for important ecological features (IEF), the condition applies to all forest operation prescriptions in the AWS that related to IEF (2020 FMPM).

Procedure

Assess the effectiveness of roads planning including whether:

- adequate information was available for planning all roads, including an inventory of roads (all FMPM) and water crossings (2017 FMPM and 2020 FMPM) using the most current information available;
- planned road access is consistent with the proposed management strategy (2004 FMPM) / LTMD (2009 FMPM, 2017 FMPM and 2020 FMPM);
- planned road access supports development of the unit over time and that all roads planned are required; and
- plan documentation meets the applicable FMPM road planning requirements including:
 - whether the rationale provided for each road is reasonable;
 - environmental analysis of alternative locations, corridor widths;
 - whether public comments were summarized and considered;
 - whether acceptable variations to 100m locations in the AOC (2004 FMPM and 2009 FMPM) or locations where a road may be constructed within the AOC (2017 FMPM) were identified including documentation of considerations per the applicable FMPM;
 - use management strategies were documented for each road or road network that is the responsibility of the SFL holder and for other roads, under the jurisdiction and control of NDMNRF, that will be used for forest management;
 - use management strategies are consistent with the proposed management strategy;
 - road locations including acceptable alternative variations were mapped as required;
 - conditions on existing roads and/or landings planned to be used for forest management purposes during the FMP period are documented in the FMP;
 - forestry aggregate pits and aggregate extraction areas are mapped as required; and
 - operational standards for the extraction of aggregate resources for forestry aggregate pits, criteria for the establishment of aggregate extraction areas and appropriate conditions on operations for forestry aggregate pits are documented in the FMP.

Direction – Source and date required

2004 FMPM Part A Section 1.1.7.9, 1.3.6 (amended February 2007), Part B Section 4.5, Appendix VII (April 1, 2007 plans)

2009 FMPM Part A Section 1.1.8.10, 1.3.6, Part B Section 4.5, Appendix V (April 1, 2011 plans)

2017 FMPM Part A Section 1.1.8.10, 1.3.6, Part B Section 4.5, Appendix III (April 1, 2019 plans)

2017 FIM Part B Section 6.1.3, 6.1.4, 6.1.5, 6.1.7, 6.1.8 and related tech specs (June 1, 2017)

2020 FMPM Part A Section 1.1.8.10, Appendix II, III (April 1, 2022 plans)

2020 FMPM Part A Section 1.3.6 (April 1, 2022 plans to the extent reasonably possible; and plans scheduled for renewal on April 1, 2021 where there was a delay in the preparation of the proposed operations and draft forest management plan beyond July 1, 2020)

2020 FMPM Part B Section 4.5 (April 1, 2022 plans; and plans scheduled for renewal on April 1, 2021 where there was a delay in the preparation of the proposed operations and draft forest management plan beyond July 1, 2020)

2020 FIM Part B Section 6.1 and related tech specs (July 1, 2020)

Ministry of Natural Resources and Forestry/Fisheries and Oceans Canada *Protocol for the Review and Approval of Forestry Water Crossings*

Evidence

Values maps

FMP

FMP tables

Supplementary documentation

FMP maps

3.5.10 FMP forecast of revenues and expenditures

Direction

The 2004 FMPM requires a forecast of revenues and expenditures by activity and funding source. The 2009, 2017 and 2020 FMPM require only a forecast of expenditures by activity and funding source. All FMPMs require rationale for assumptions and ratios used.

Procedure

Assess the forecast of revenues and expenditures (2004 FMPM) or forecast expenditures (2009 FMPM, 2017 FMPM and 2020 FMPM) including whether:

- the required forecasts and explanations adequately reflect operations proposed in the FMP;
- are summarized in the FMP in accordance with the FIM (2020 FMPM); and
- they are adequate to meet the proposed management strategy (2004 FMPM) / LTMD (2009 FMPM).

Direction – Source and date required

2004 FMPM Part A Section 1.3.7, Part B Section 4.6 (April 1, 2007 plans)

2009 FMPM Part A Section 1.3.7, Part B Section 4.6 (April 1, 2011 plans)

2017 FMPM Part A Section 1.3.7, Part B Section 4.6 (April 1, 2019 plans)

2020 FMPM Part A Section 1.3.8 (April 1, 2022 plans to the extent reasonably possible; and plans scheduled for renewal on April 1, 2021 where there was a delay in the preparation of the proposed operations and draft forest management plan beyond July 1, 2020)

2020 FMPM Part B Section 4.6 (April 1, 2022 plans; and plans scheduled for renewal on April 1, 2021 where there was a delay in the preparation of the proposed operations and draft forest management plan beyond July 1, 2020)

Evidence

FMP

FMP tables

Output file from the approved forest estate model

3.5.11 FMP monitoring programs

Direction

The forest industry Ten Year Compliance Strategy is addressed in audit criterion 6.

The FMPM requires the following be included in the FMP monitoring program:

- forest operations inspection program, including provisions for monitoring in AOCs;
- exceptions monitoring: refer to audit criteria 3.5.2, 3.5.3;
- description of the program for carrying out assessments of regeneration success for both naturally and artificially regenerated areas or other similar assessments used in the Great Lakes/St. Lawrence forest region;
- forecast of assessment of regeneration success;
- roads and water crossings monitoring program; and
- SAR monitoring program, if applicable (2017 FMPM).

Procedure

Optional

1. Review the plan text to determine how NDMNRF will conduct the NDMNRF District program for auditing forest operations and forest operations inspections.

Optional

2. Assess whether the monitoring programs to be implemented, including forecast level of assessment, are sufficient to assess the compliance and program effectiveness on the management unit.

Direction – Source and date required

2004 FMPM Part A Section 1.3.8, Part B Section 4.7, 6.1 (April 1, 2007 plans)

2009 FMPM Part B Section 4.7, 6.1 (April 1, 2011 plans)

2017 FMPM Part B Section 4.7, 6.1 (April 1, 2019 plans)

2020 FMPM Part B Section 4.7, 6.1 (April 1, 2022 plans; and plans scheduled for renewal on April 1, 2021 where there was a delay in the preparation of the proposed operations and draft forest management plan beyond July 1, 2020)

Guideline for Forest Industry Compliance Planning

Forest Compliance Handbook

Ministry of Natural Resources and Forestry/Fisheries and Oceans Canada *Protocol for the Review and Approval of Forestry Water Crossings*

Evidence

FMP

FMP tables

Supplementary documentation

Appendices

3.5.12 FMP results of audits

Direction

The 2004 FMPM requires the FMP supplementary documentation contain a summary of how the results of any audits which have been undertaken for the management unit, in particular IFAs, have been addressed in the FMP. The 2017 FMPM and 2020 FMPM require that

recommendations (now findings) from IFAs are considered in a risk assessment for the proposed LTMD.

Procedure

Review the FMP to assess whether:

- recommendations or findings made in the last IFA have been addressed in development of the current plan where appropriate (2004 FMPM);
- where recommendations or findings have not been addressed determine whether a reasonable explanation has been documented (2004 FMPM);
- where the last IFA was conducted after development of the current plan determine whether any recommendations or findings relevant to production of AWSs subsequent to the audit have been addressed in those AWSs (2004 FMPM); or
- recommendations or findings made in the last IFA, as considered in the assessment of objective achievement and determination of sustainability in the previous year five and/or final year annual reports, have been considered in the development of the risk assessment for the proposed LTMD (2017 and 2020 FMPM).

Direction – Source and date required

2004 FMPM Part B Section 6.1 (April 1, 2007 plans)

2017 FMPM Part A Section 1.2.5.2, Part E Section 3.5.1 (April 1, 2020 plans)

2017 FMPM Part B Section 3.7.6 to the extent reasonably possible (April 1, 2019 plans)

2020 FMPM Part A Section 1.2.5.2, Part B Section 3.7.6, Part E Section 3.5.1 for five year and final year annual reports on plans prepared in accordance with this FMPM (April 1, 2023 plans)

Evidence

FMP

AWS

IFA reports, action plans, progress towards the completion of actions as reported in annual reports and status reports prepared under previous versions of the IFAPP

3.5.13 Determination of Sustainability

Direction

The last step in determination of sustainability involves updating the preliminary determination of sustainability based on results of planning of operations. Assessment of objective achievement will be updated to reflect changes as a result of planning of operations using updated spatial assessments.

Procedure

Assess whether the FMP provides for the sustainability of the Crown forest on the management unit based on the collective achievement of the objectives, comparison of proposed operations to the LTMD and the associated rationale for any management objectives that are not achieving the desired levels.

Direction – Source and date required

2004 FMPM Part A Section 1.3.11, Part B Section 5.0 (April 1, 2007 plans)

2009 FMPM Part A Section 1.3.10, Part B Section 5.0 (April 1, 2011 plans)

2017 FMPM Part A Section 1.3.10, Part B Section 5.0 (April 1, 2019 plans)

2020 FMPM Part A Section 1.3.11 (April 1, 2022 plans to the extent reasonably possible; and plans scheduled for renewal on April 1, 2021 where there was a delay in the preparation of the proposed operations and draft forest management plan beyond July 1, 2020)

2020 FMPM Part B Section 5.0 (April 1, 2022 plans; and plans scheduled for renewal on April 1, 2021 where there was a delay in the preparation of the proposed operations and draft forest management plan beyond July 1, 2020)

Evidence

FMP

Analysis package

3.6 FMP Submission, NDMNRF Plan Review and Approval

Purpose

To review and assess the FMP submission, review and approval as applied on the management unit.

3.6.1 Draft and final FMP submission, NDMNRF plan review and approval

Direction

The FMPM requires the draft plan must be submitted for NDMNRF and public review (audit criterion 2). The result of this review is a preliminary list of required alterations for public review and a final list of alterations incorporating public review which are required to be addressed before the plan is approved by NDMNRF (2004 FMPM, 2009 FMPM, 2017 FMPM).

For plans prepared under the 2020 FMPM, the product of the NDMNRF review is a draft list of required alterations, with reasons for the required alternations. Following review by plan reviewers, a final draft list of required alterations is prepared during the last 20 days of the period for the review of the draft FMP. Comments received following public review and consultation with First Nation and Métis communities are used to produce a final list of required alternations.

Procedure

Optional

1. Determine draft and final FMP submission dates and compare to the terms of reference. Assess whether the times as specified in the FMPM were provided for review of the plans, preparation of the lists and to make the required alterations.

Optional

2. Review the preliminary and final lists (or final draft and final lists for plans prepared under the 2020 FMPM) of required alterations compared to FMPM requirements, documentation related to addressing required alterations, and have discussions with reviewers and the plan author to assess:
 - the suitability of and rationale for required alterations;
 - whether any reviewers were also plan advisors or planning team members and whether this was beneficial for an efficient review (minimizing the amount of alterations); and
 - how the required alterations were addressed in the plan

Direction – Source and date required

2004 FMPM Part A Section 1.4 (amended February 2007), 1.5 (amended February 2007) (April 1, 2007 plans)

2009 FMPM Part A Section 1.4, 1.5 (April 1, 2011 plans)

2017 FMPM Part A Section 1.4, 1.5 (April 1, 2019 plans)

2020 FMPM Part A Section 1.4, 1.5 (April 1, 2022 plans to the extent reasonably possible; and plans scheduled for renewal on April 1, 2021 where there was a delay in the preparation of the proposed operations and draft forest management plan beyond July 1, 2020)

2020 FIM Part B Section 6.0 (July 1, 2020)

Evidence

Terms of reference

Record of submission dates

Preliminary (or final draft) and final lists of required alterations and documentation to address required alterations

Interviews

3.6.2 Draft and final FMP certification, approval, contributors

Direction

The draft and final plans must be certified by the plan author and senior official of plan author's organization if other than NDMNRF and the final plan must be certified by the NDMNRF District Manager and approved by the NDMNRF Regional Director. Exceptions must be identified as part of the certification.

Procedure

Optional

1. Review the FMP for required certification and approvals including the signature and seal of the R.P.F., senior official of plan author's organization, NDMNRF District Manager and NDMNRF Regional Director at the time of plan approval (if acting verify documentation of authority to sign on behalf of the NDMNRF District Manager and/or NDMNRF Regional Director including CFSA Delegation of Authority).

Optional

2. Determine whether the FMP contributor's page has been completed.

Direction – Source and date required

2004 FMPM Part A Section 1.5.4 (amended February 2007), Part B (amended February 2007) (April 1, 2007 plans)

2009 FMPM Part A Section 1.5.4, Part B (April 1, 2011 plans)

2017 FMPM Part A Section 1.5.4, Part B (April 1, 2019 plans)

2020 FMPM Part A Section 1.5.3 (April 1, 2022 plans to the extent reasonably possible; and plans scheduled for renewal on April 1, 2021 where there was a delay in the preparation of the proposed operations and draft forest management plan beyond July 1, 2020)

2020 FMPM Part B (April 1, 2022 plans)

Evidence

FMP

R.P.F. seal (proof of OPFA membership)

Any acting NDMNRF District Manager and/or NDMNRF Regional Director documentation

3.7 Confirmation of Phase II Planned Operations, Plan Author, Planning Team, Chair and Advisor Activities

This subcriterion only applies to plans written under the 2009 FMPM.

Purpose

To review whether the planning of Phase II planned operations was endorsed by the NDMNRF Regional Director, whether planning team membership was updated and the effectiveness of the planning team.

Direction

The FMPM requires the establishment of a FMP planning team, which is a working body, with all members participating in plan production. Review applicable FMPM requirements for planning teams and FMP terms of reference. For plans prepared under the 2009 FMPM, the 2004 FMPM terms of reference was divided into terms of reference and a project plan.

3.7.1 Updating the planning team, terms of reference and project plan

Procedure

Optional

1. Confirm whether the NDMNRF Regional Director endorsed the recommendation in the year three annual report to support the planning of operations for the second five-year term based on the original LTMD.

Optional

2. Assess the updated FMP planning team, terms of reference and project plan compared to the applicable FMPM requirements including whether:
 - there was sufficient representation of professionals to address all planning requirements of the applicable FMPM in the composition of the planning team;
 - there was representation from the LCC, overlapping licensees, or any First Nations and Métis communities on the planning team;
 - the plan author and NDMNRF forester were R.P.F.s;
 - members of the planning team were appointed by the NDMNRF District Manager; and
 - the terms of reference was approved by the NDMNRF District Manager and Regional Director.

Direction – Source and date required

2009 FMPM Part A Section 2.0, 2.1.2 and 2.1.2.1 (April 1, 2012 Phase II planned operations)

Evidence

Terms of reference

Project plan

Interviews

Correspondence

Qualifications and associations of members

Planning team meeting minutes

R.P.F. seal (proof of OPFA membership)

3.7.2 Phase II planned operations production activities

Procedure

Optional

Assess the effectiveness of the plan author, planning team, chair and advisors through:

- interviewing the plan author, members of the planning team, chair, NDMNRF District Manager, regional specialists (including FMP specialist, regional planning biologist, analysts), advisors and LCC members;
- determining whether background information was sufficient for planning;
- assessing whether issues that may affect the schedule for Phase II planned operations were appropriately addressed; consider:
 - issues as identified in the terms of reference; and
 - summary of planned operations including the major issues encountered and addressed during preparation of the planned operations, and any related planned operations text, including any significant disagreements among planning team members on major issues.

Direction – Source and date required

2009 FMPM Part A Section 2.1.2, 2.1.2.1, 2.1.5 (April 1, 2012 Phase II planned operations)

Evidence

Terms of reference

Project Plan

Phase II planned operations planning team meeting minutes

Interviews

3.8 Phase II - Introduction

This subcriterion only applies to plans written under the 2009 FMPM.

Purpose

To review the Phase II planned operations NDMNRF Statement of Environmental Values (SEV) requirements.

3.8.1 Phase II planned operations consideration of NDMNRFs SEV under the Environmental Bill of Rights (EBR)

Direction

NDMNRF CFLPB Forest Planning Policy Section provides direction to planning teams regarding the preparation of Phase II planned operations SEV consideration document.

Procedure

Optional

1. Determine whether the Phase II planned operations introduction includes a brief description of how NDMNRFs SEV under the EBR has been considered in the development of the planned operations.

Optional

2. Assess whether the SEV consideration document has been prepared and signed in accordance with NDMNRF requirements.

Direction – Source and date required

2009 FMPM Part B Section 8.0 (April 1, 2012 Phase II planned operations)

Evidence

Phase II planned operations

SEV consideration document

3.9 Phase II - Prescriptions for Operations

This subcriterion only applies to plans written under the 2009 FMPM.

Purpose

To review and assess operational prescriptions for the Phase II planned operations.

3.9.1 Phase II planned operations area of concern (AOC) prescriptions

Direction

The FMP must contain specific prescriptions for all AOCs which may be affected by planned operations within the areas of operations. Consider whether:

- AOC prescriptions are completed for the areas of operations for the first five-year term (phase I);
- for bridging operations and second-pass harvest areas the AOC prescriptions will be from the current approved FMP; and
- Any changes to AOC prescriptions for the second five-year term must be reflected in the Phase II planned operations.

Procedure

Review whether any AOC prescriptions were added, modified, or deleted for the second five-year term and assess whether:

- adequate information was available for AOC planning;
- documentation of AOCs and any related issues meets the applicable FMPM requirements including whether:
 - planning of AOCs followed approved forest management guides;
 - planning of AOCs included environmental analysis of alternatives that would support protection of the values (where alternatives are required of the applicable FMPM);
 - public comments were summarized and considered;
 - specific prescriptions for planned harvest, renewal and tending activities are appropriate to protect the values;
 - any exceptions to forest management guides were approved, appropriate in the circumstances and accompanied by an appropriate effectiveness monitoring program; and
 - AOCs were identified on maps including the selected prescription where practical.

Direction – Source and date required

2009 FMPM Part A Section 1.3.5.1, 2.1.8, Part B Figure B-2, Section 8.2.1, 8.7, Appendix VI (April 1, 2012 Phase II planned operations)

Evidence

Phase II planned operations

FMP tables

Supplementary documentation

Forest management guides

Exceptions/certification page

FMP maps

3.9.2 Phase II planned operations silvicultural ground rules (SGRs)

Direction

The FMP must contain silvicultural practices and ground rules relevant to specific forest conditions and objectives. Any changes to the SGRs for the second five-year term must be reflected in the Phase II planned operations.

Procedure

Review whether any SGRs were added or revised for the second five-year term and assess whether:

- treatments for harvest, renewal and tending activities and regeneration standards appropriately reflect the management strategy (2004 FMPM) / LTMD (2009 FMPM) for the FMP.

Consider the identified SGR:

- current and future forest conditions:
 - forest unit (FU); and
 - ecosite/site type (site class, FEC type or other site type criteria e.g., soil, drainage, etc.);
- silvicultural treatments:
 - silviculture system;
 - identification of preferred/most common treatment package;
 - harvest method (and any limitations, e.g., season and equipment);
 - logging method
 - renewal treatments (site preparation, regeneration, with alternatives where appropriate);
 - tending treatments; and
 - regeneration standards.
- documentation of SGRs meets the applicable FMPM requirements;
- SGRs updated to reflect changes in practice gained from experience and forestry research;
- SGRs followed approved forest management guides; and
- any exceptions to silviculture forest management guides were approved, appropriate in the circumstances and accompanied by an appropriate effectiveness monitoring program.

Direction – Source and date required

2009 FMPM Part A Section 1.3.5.2, Part B Figure B-2, Section 4.7, 8.2.2.1 (April 1, 2012 Phase II planned operations)

Evidence

Phase II planned operations

FMP tables

Forest management guides

Exceptions page

FMP maps

3.9.3 Phase II planned operations conditions on regular operations

Direction

The FMP must document conditions on regular operations that apply.

Procedure

Review the conditions on regular operations and consider:

- Conditions were prepared consistent with the approved forest management guides;
- Conditions have been updated to reflect changes in practice gained from experience and forestry research; and
- Conditions have been developed consistent with the applicable FMPM.

Direction – Source and date required

2009 FMPM Part A Section 2.1.8.2, Part B Section 8.2.2.2 (April 1, 2012 Phase II planned operations)

Evidence

Phase II planned operations

Forest management guides

FMP maps

3.9.4 Phase II planned operations harvest and natural depletions

Direction

Consider FMPM direction and FMP documentation related to the selection of harvest areas.

Procedure

1. Assess the planning of harvest areas for the second five-year term to determine whether the requirements of the applicable FMPM were met and consider whether:
 - any changes to the planned harvest area (from those approved in Phase I) were selected from the optional harvest area;
 - rationale was provided for any changes to the planned harvest area and whether the rationale was reasonable;
 - any changes to the planned harvest area are likely to have implications on landscape pattern objectives and indicators; and
 - whether residual stand level planning was done for areas planned for harvest using the clearcut silvicultural system.

Optional

2. Review the applicable FMPM requirements related to planned clearcuts that exceed 260 ha and assess whether there is appropriate silvicultural or biological rationale for planned clearcuts that exceed 260 ha.

Direction – Source and date required

2009 FMPM Part A Section 2.1.7, Part B Section 8.3.1, 8.3.3, Table FMP-12 (April 1, 2012 Phase II planned operations)

Evidence

Phase II planned operations

FMP tables

FMP maps

Exceptions page

Wood supply commitments and identified companies (SFL Appendix E)

3.9.5 Phase II planned operations salvage operations

Procedure

Optional

Assess by means of documentation review and interviews with the plan author, planning team members and licensees whether:

- known salvage harvest areas were forecast for operations in the Phase II planned operations;
- separate tables in the formats required of the applicable FMPM were produced for the salvage areas; and
- these areas were not counted against the AHA.

Direction – Source and date required

2009 FMPM Part A Section 2.1.7, Part B Section 8.3.6 (April 1, 2012 Phase II planned operations)

Evidence

Phase II planned operations

FMP tables

FMP maps

Interviews

3.9.6 Phase II planned operations renewal, tending, protection and renewal support

Procedure

1. Assess whether renewal, tending and protection operations have been planned as required of the applicable FMPM, including:
 - whether the renewal program was influenced as a result of the year ten annual report assessment of renewal and tending activities;
 - whether the Phase II planned operations text describes the levels of renewal and tending required to achieve the management objectives; and
 - whether the Phase II planned operations text describes silvicultural treatments of special public interest.
2. Assess whether the renewal support requirements for planned operations:
 - have been documented in the Phase II planned operations as required of the applicable FMPM; and
 - whether renewal support is appropriate to support the renewal program.

Direction – Source and date required

2009 FMPM Part A Section 2.1.7, Part B Section 8.4 (April 1, 2012 Phase II planned operations)

Evidence

Phase II planned operations

FMP tables

3.9.7 Phase II planned operations road planning

Direction

The FMPM requires that primary and branch road corridors planned for the second five-year term and the associated use management strategy be confirmed or changed if necessary. Where changes are required, the planning requirements described in Part A Section 1.3.6 will apply for the second five-year term.

The 2009 FMPM Appendix VII outlines requirements for forestry aggregate pits. The operational standards for the extraction of aggregate resources for Forestry Aggregate Pits were required to be amended into all FMPs in 2010 and documented in FMPs as of April 1, 2011.

Procedure

Assess the effectiveness of roads planning including whether:

- plan documentation meets the applicable FMPM road planning requirements including:
 - whether the rationale provided for each road is reasonable;
 - environmental analysis of alternative locations, corridor widths;
 - whether public comments were summarized and considered;
 - AOC planning considered the specific values/conditions of the site, including a reasonable range of alternative/acceptable variations to 100m locations in the AOC;
 - use management strategy requirements were completed and reflect the proposed management strategy where appropriate;
 - road locations including acceptable alternative variations were mapped as required;
 - conditions on existing roads and/or landings planned to be used for forest management purposes during the second five-year term are documented in the Phase II planned operations; and
 - operational standards for the extraction of aggregate resources for Forestry Aggregate Pits, aggregate extraction areas and appropriate conditions on operations for Forestry Aggregate Pits are documented in the Phase II planned operations.

Direction – Source and date required

2009 FMPM Part A Section 2.1.9 Part B Section 8.5 Appendix V (April 1, 2012 Phase II planned operations)

Evidence

Values maps

Phase II planned operations

FMP tables

Supplementary documentation

FMP maps

3.9.8 Phase II planned operations forecast of revenues and expenditures

Direction

The 2009 FMPM requires a forecast of expenditures for renewal and maintenance operations, insect pest management and renewal support. Rationale is required for assumptions and ratios used.

Procedure

Assess the forecast of expenditures including whether the required forecasts and explanations:

- adequately reflect operations proposed during the second five-year term; and
- are adequate to meet LTMD objectives.

Direction – Source and date required

2009 FMPM Part A Section 2.1.10, Part B Section 8.6 (April 1, 2012 Phase II planned operations)

Evidence

Phase II planned operations

FMP tables

Output file from the approved forest estate model

3.9.9 Phase II planned operations monitoring programs

Direction

The forest industry Ten Year Compliance Strategy is addressed in audit criterion 6.

The monitoring and assessment program will be reviewed and updated for the second five-year term if necessary.

The FMPM requires the following be included in the FMP monitoring program:

- forest operations inspection program, including provisions for monitoring in AOCs;
- exceptions monitoring: refer to audit criteria 3.5.2, 3.5.3;
- description of the program for carrying out assessments of regeneration success for both naturally and artificially regenerated areas or other similar assessments used in the Great Lakes/St. Lawrence forest region;
- forecast of assessment of regeneration success; and
- roads and water crossings monitoring program.

Procedure

Optional

Where changes were made to the monitoring and assessment program for the second five-year term:

- review the Phase II planned operations text to determine how NDMNRF will conduct the district program for auditing forest operations and forest operations inspections; and
- assess whether the monitoring programs to be implemented, including forecast level of assessment, are sufficient to assess the compliance and program effectiveness on the management unit.

Direction – Source and date required

2009 FMPM Part B Section 8.7 (April 1, 2012 Phase II planned operations)

Guideline for Forest Industry Compliance Planning

Forest Compliance Handbook

Evidence

Phase II planned operations

FMP tables

Supplementary documentation

Appendices

3.10 Phase II Planned Operations Submission, NDMNRF Review and Approval

This subcriterion only applies to plans written under the 2009 FMPM.

Purpose

To review and assess the Phase II planned operations submission, review and approval as applied on the management unit.

3.10.1 Draft and final Phase II planned operations submission, NDMNRF plan review and approval

Direction

The FMPM requires the Phase II planned operations be submitted for NDMNRF and public review (audit criterion 2). The result of this review is a preliminary list of required alterations for public review and a final list of alterations incorporating public review which are required to be addressed before the plan is approved by NDMNRF.

Procedure

Optional

1. Determine draft and final Phase II planned operations submission dates and compare to the terms of reference and/or project plan. Assess whether the times as specified in the FMPM were provided for review of the plans, preparation of the lists and to make the required alterations.

Optional

2. Review the preliminary and final lists of required alterations compared to FMPM requirements, documentation related to addressing required alterations, and have discussions with reviewers and the plan author to assess:
 - the suitability of required alterations;
 - whether any reviewers were also plan advisors or planning team members and whether this was beneficial for an efficient review (minimizing the amount of alterations); and
 - how the required alterations were addressed in the plan.

Direction – Source and date required

2009 FMPM Part A Section 2.2, 2.3 (April 1, 2012 Phase II planned operations)

Evidence

Terms of reference

Project plan

Record of submission dates

Preliminary and final lists of required alterations and documentation to address

Interviews

3.10.2 Draft and final phase II planned operations certification, approval, contributors

Direction

The draft and final phase II planned operations must be certified by the plan author and senior official of plan author's organization if other than NDMNRF and the final phase II planned operations must be certified by the NDMNRF District Manager and approved by the NDMNRF Regional Director. Exceptions must be identified as part of the certification.

Procedure

Optional

1. Review the phase II planned operations for required certification and approvals including the signature and seal of the R.P.F., senior official of plan author's organization, NDMNRF District Manager and NDMNRF Regional Director at the time of plan approval (if acting verify documentation of authority to sign on behalf of the NDMNRF District Manager and/or NDMNRF Regional Director including CFSA Delegation of Authority).

Optional

2. Determine whether the phase II planned operations plan contributor's page has been completed.

Direction – Source and date required

2009 FMPM Part A Section 2.3.4, Part B (April 1, 2012 Phase II planned operations)

Evidence

Phase II planned operations

R.P.F. seal (proof of OPFA membership)

Any acting NDMNRF District Manager and/or NDMNRF Regional Director documentation

3.11 Contingency plans

Purpose

To review and assess contingency plan production as applied on the management unit.

Direction

In the event that the FMP cannot be prepared or approved before the due date, a contingency plan must be approved before operations can begin.

Procedure

Optional

1. Determine whether a request for a contingency plan was prepared in the required format and if the NDMNRF regional director rendered a decision to proceed (2020 FMPM).
2. Determine whether a proposal for a contingency plan in the format required of the applicable FMPM was prepared and endorsed by the MECP prior to contingency plan preparation proceeding (2009 FMPM only).
3. Determine whether the time taken to prepare, review and approve the contingency plan was in accordance with the timeframes allowable under the applicable FMPM.
4. Assess whether planning for the contingency plan followed the requirements of the applicable FMPM for what is proposed in the contingency plan, including:
 - whether the contingency plan is consistent with the contingency plan planning proposal;
 - consistency with the objectives and strategies of the applicable management strategy / LTMD;
 - preparation by an R.P.F., a planning team and the LCC;
 - public consultation, and First Nations and Métis community involvement and consultation requirements consistent with proposal;
 - consistency with current approved applicable forest management guides including documentation of any exceptions;
 - Statement of Environmental Values consideration document;
 - plan submission and review requirements including addressing required alterations; and
 - whether the contingency plan was certified by the plan author and NDMNRF District Manager, submitted by senior official and approved by the NDMNRF Regional Director before any operations began.

Optional

5. Consider the contingency plan proposal and overall contingency plan production and assess whether the rationale for the contingency plan was appropriate in the circumstances.

Direction – Source and date required

2004 FMPM Part C phase-in, Section 3.0 (amended February 2007) (Proposals after Sept. 1, 2004)

2009 FMPM Part C Section 3.0 (proposals after December 11, 2011)

2017 FMPM Part C Section 3.0 7.1, 8.1 (proposals approved after June 1, 2017), 7.6, 8.6 (June 1, 2017)

2020 FMPM Part C Section 3.0 (requests or proposals approved after July 1, 2020), 6.1, 6.6, 7.1, 7.5 (July 1, 2020)

Evidence

Contingency plan request

Contingency plan proposal

Contingency Plan

Existing FMP

Planning team minutes

LCC minutes

Forest Resource Licences, Harvest approvals

Interviews

3.12 Plan extensions (2017 FMPM and 2020 FMPM)

Purpose

To review and assess plan extension production as applied on the management unit.

Direction

Although the 2009 FMPM does not contain provisions for plan extension, plans written under the 2009 FMPM may be eligible for plan extension under the provisions of the 2017 FMPM. An

FMP may be extended once, for a maximum of two years (2017 FMPM), if any planned operations for the activities of access, harvest, renewal or maintenance in the approved FMP are not expected to be completed by the end of the FMP period. However, there are no limits on extension frequency or duration under the 2020 FMPM although a formal request for plan extension is required. There are two types of FMP extensions: a short-term extension (up to three months) or a long-term extension (more than three months) with differing requirements for public consultation and First Nations and Métis community involvement and consultation.

Procedure

Optional

1. Determine whether a request for a plan extension was prepared in the required format and if the NDMNRF regional director rendered a decision to proceed (2020 FMPM).
2. Determine whether a proposal for a plan extension was prepared by the plan author and approved by the NDMNRF Regional Director as per the requirements of the FMPM.
3. For a long-term plan extension, determine whether First Nations and Métis communities and the LCC were provided opportunity to comment on the proposal.
4. Determine whether the required notifications were provided upon approval of the proposal.

Optional

5. Assess whether the preparation of the plan extension followed the requirements of the FMPM, including:
 - consistency with the approved proposal for a plan extension;
 - preparation by a plan author who is an R.P.F.;
 - public consultation and First Nations and Métis involvement requirements, and issue resolution;
 - plan submission, review and approval requirements including changes in response to the NDMNRF review; and
 - confirmation that the plan extension was certified by the plan author, submitted by a senior official, certified and recommended for approval by the NDMNRF Regional Resources Manager, and approved by the NDMNRF Regional Director prior to operations.

Optional

6. Consider the proposal for plan extension and the plan extension production process. Assess whether the rationale for the plan extension was appropriate in the circumstances.

Direction – Source and date required

2009 FMPM Part C Section 3.3 (December 9, 2011)

2017 FMPM Part C Section 5.0, 7.1, 8.1 (proposals approved after June 1, 2017), 7.7, 8.7 (June 1, 2017)

2020 FMPM Part C Section 5.0 (requests or proposals approved after July 1, 2020), 6.1, 6.7, 7.1, 7.6 (July 1, 2020)

Evidence

Extension plan request

Extension plan proposal

Extension plan

Existing FMP

Planning team minutes

LCC minutes

Forest Resource Licences, Harvest approvals

Interviews

3.13 Mid-plan checks (2017 FMPM)

Purpose

To review and assess the mid-plan check process carried out in the fourth year of FMP implementation.

Direction

A mid-plan check is an assessment of information and changes that have occurred since the approval of an FMP to determine whether an amendment may be required to the LTMD or planned operations that have not yet been completed, or an early plan renewal is required.

Procedure

1. Review the mid-plan check submission, review and approval processes, and associated materials, to assess whether the:

- mid-plan check submission was complete and accurate and was developed with adequate consideration of the required items listed in the FMPM;
- review of the mid-plan check occurred within the required timelines, and included opportunities for input from First Nations and Métis communities and the LCC;
- recommendation and decision resulting from the review of the mid plan check were reasonable and based on adequate consideration of the criteria listed in the FMPM; and
- required documentation for mid plan check (including signatures/certifications) met content requirements and was available for examination at the required locations.

Direction – Source and date required

2017 FMPM Part C Section 4.0, 6.0 (for FMPs scheduled for renewal on or after April 1, 2019)

Evidence

FMP

The annual report for the last year of the previous FMP

The annual reports for the first three years of the current FMP

Other relevant materials listed for consideration in the FMPM

Mid-plan check submission

Review and approval documentation (including comments from First Nations and Métis communities and the LCC, signatures and certifications)

3.14 FMP or Contingency Plan amendments

Purpose

To review and assess implementation of the amendment process as applied on the management unit.

3.14.1 Amendment process and rationale

Direction

Public consultation in relation to proposed amendments is assessed under audit criterion 2.2; First Nations and Métis involvement is assessed under audit criterion 2.5.

Procedure

1. Review the FMP or contingency plan amendment to assess whether adequate rationale and documentation existed for all amendments consistent with the applicable FMPM including whether the:
 - amendment request is consistent with the LTMD for the management unit;
 - amendment was required to address a change in legislation and/or associated regulations (e.g., ESA), policy, or major disturbance;
 - amendment request satisfies the content requirements of the applicable FMPM;
 - review of amendment requests and categorization of amendments adequately considered the factors described in the applicable FMPM;
 - preparation, review and approval of amendments (administrative, minor, major, amendments to the LTMD) were in accordance with the applicable FMPM;
 - amendments were prepared by the plan author/certified by an R.P.F.;
 - approved amendments satisfy the documentation and consultation requirements of the applicable FMPM;
 - approved amendments have been recorded in a master list at front of FMP (contingency plan) as required of the applicable FMPM; and
 - amendments have been distributed to the locations and within the timelines as identified in the applicable FMPM.

Optional

2. Determine the frequency of plan amendments, and in consideration of information gained from procedure 1 above, assess whether reasons for the amendments are symptomatic of a gap in information or inadequate planning.

Direction – Source and date required

2009 FMPM Part C Section 2.0 (December 11, 2009)

2017 FMPM Part C Section 2.0 to the extent reasonably possible (amendments categorized after June 1, 2017)

2020 FMPM Part C Section 2.0 to the extent reasonably possible (amendments categorized after July 1, 2020)

Evidence

FMP or Contingency plan proposal

Amendment documentation

Amendment master list

Interviews

R.P.F. seal (proof of OPFA membership)

Documentation indicating distribution of amendments

3.14.2 Amendments and changes to values

Direction

The FMPM plan amendment section (2004 FMPM Part C) and AWS implementation section (2009, 2017 and 2020 FMPM Part D) explain whether an amendment is required for changes during AWS implementation for changes to:

- operational prescriptions for AOCs, including values that no longer exist, incorrectly located values, new values and incorrectly identified values;
- conditions on roads, landings and forestry aggregate pits for areas of concern, including unidentified and incorrectly identified streams;
- crossing conditions or locations, streams that do not exist, and unidentified or incorrectly identified values; and
- conditions on existing roads, landings and forestry aggregate pits.

Procedure

Review changes during AWS implementation and assess whether an amendment was processed as required of the FMPM. Include review of whether:

- new AOC prescriptions were developed for new values that did not have an appropriate prescription previously approved in the FMP;
- changes to conditions or locations related to road crossings of AOCs were developed as appropriate;
- an amendment was necessary to ensure that changes to conditions on the construction of a road, landing or forestry aggregate pit were consistent with the conditions on construction identified in the FMP; and
- documentation was consistent with the requirements of the applicable FMPM.

Direction – Source and date required

2004 FMPM Part C phase-in, Section 2.8 Part D Section 3.4.1 (amended February 2007)
(amendments categorized after Sept. 1, 2004)

2009 FMPM Part C Section 2.0, Part D Section 3.5 (amendments categorized after December 11, 2009)

2017 FMPM Part C Section 2.0 to the extent reasonably possible, Part D Section 3.5 (amendments categorized after June 1, 2017)

2020 FMPM Part C Section 2.0 – to the extent reasonably possible for amendments categorized after the effective date, Part D Section 3.5 – to the extent reasonably possible for submissions made after the effective date (July 1, 2020)

Evidence

Amendment documentation

FMP amendment master list

3.15 Annual work schedules (AWS)

Purpose

To review and assess AWS production, revision and FOPs as applied on the management unit.

3.15.1 AWS preparation

Direction

The AWS must be consistent with the FMP, the requirements of the applicable FMPM and any other legislative requirements and must work towards achieving the stated objectives and strategies.

The Annual Plan of Action (Schedule) is assessed under audit criterion 6.2.

Procedure

Assess the AWS for consistency with:

- the FMP;
- the AWS planning requirements of the applicable FMPM including AOCs (prescriptions, conditions on roads), harvest (including bridging and second-pass operations), wood utilization, renewal, maintenance (tending and protection), renewal support, roads, water crossings (including compliance with the decision framework in the NDMNRF/DFO Canada Protocol for the Review and Approval of Forestry Water Crossings), aggregates, fire prevention and preparedness, revenues and expenditures, monitoring and assessment,

prescribed burns, aerial herbicide projects, insect pest management programs, submission, review and approval;

- the AWS planning requirements, portrayal of areas scheduled for operations and associated information products submitted for the management unit in accordance with FIM and consistent with the approved FMP, including access, harvest, renewal, and maintenance (tending and protection) (2020 FMPM);
- the review, approval, and consultation on annual aerial herbicide plans, prescribed burn plans, high risk water crossing and water crossings that require federal Fisheries Act review (2020 FMPM);
- The AWS and associated information products submitted to the NDMNRF in accordance with the requirements of FIM (2020 FMPM); and
- the amount of bridging area by forest unit (i.e., based on forecast depletions of current FMP), the location of the bridging areas, and the timeframe for completion of bridging operations as identified in the FMP (2020 FMPM).

Direction – Source and date required

2004 FMPM Part D phase-in, Section 3.0, 4.0, 5.0, 6.0 (Sept. 1, 2004)

2009 FMPM Part A Section 1.3.4, Part D Section 3.0, 4.0, 5.0, 6.0 (December 11, 2009)

2017 FMPM Part A Section 1.3.4, Part D Section 3.0, 4.0, 5.0, 6.0 (June 1, 2017)

2017 FIM Part C Section 2.2 and related tech specs (June 1, 2017)

2020 FMPM Part A Section 1.3.4 (April 1, 2022 plans to the extent reasonably possible; and plans scheduled for renewal on April 1, 2021 where there was a delay in the preparation of the proposed operations and draft forest management plan beyond July 1, 2020)

2020 FMPM Part D Section 3.0 to the extent reasonably possible for submissions made after the effective date, 4.0, 5.0, 6.0 (July 1, 2020)

2020 FIM Part C Section 1.2 and related tech specs (July 1, 2020)

Ministry of Natural Resources and Forestry/Fisheries and Oceans Canada *Protocol for the Review and Approval of Forestry Water Crossings*

Evidence

FMP

AWS

3.15.2 AWS revision

Direction

Revisions to the AWS must be consistent with the FMP and amendments to the FMP.

Procedure

Optional

Review the changes during AWS implementation and determine whether:

- the revision was certified by an R.P.F.;
- the revision met the content requirements of the applicable FMPM;
- the revision was reviewed and approved as required of the applicable FMPM; or
- Revisions were submitted in accordance with FIM and were available with the AWS (2020 FMPM); and
- updated information was documented and provided to NDMNRF as described in the applicable FMPM.

Direction – Source and date required

2004 FMPM Part D Section 3.4 (Sept. 1, 2004)

2009 FMPM Part D Section 3.5 (December 11, 2009)

2017 FMPM Part D Section 3.5 (June 1, 2017)

2017 FIM Part D Section 2.0 and related tech specs (June 1, 2017)

2020 FMPM Part D Section 3.5 to the extent reasonably possible for submissions made after the effective date (July 1, 2020)

2020 FIM Part D Section 2.0 and related tech specs (July 1, 2020)

Evidence

AWS

AWS revisions

R.P.F. seal (proof of OPFA membership)

3.15.3 Forest operations prescriptions (FOPs)

Direction

A FOP must be developed before operations can commence on a particular site and must be certified by an R.P.F. that the forest operations that will be carried out are appropriate for the actual site conditions. The FOP may be certified by another qualified individual if elements of the prescription are beyond the standard expertise of a forester. The certification is provided as part of the certification of an AWS. During implementation of the AWS any changes to silvicultural treatments must be certified and the documentation maintained by the sustainable forest licensee.

Procedure

1. Determine whether the FOPs for harvest, renewal and maintenance (tending and protection) operations scheduled in the AWS are consistent with the SGRs and whether the FOPs have been prepared in accordance with the applicable FMPM.
2. Determine whether any additions or changes during the year have been conducted in accordance with the applicable FMPM (i.e. appended to the AWS for operations under the 2004 FMPM and certified and the documentation maintained by the sustainable forest licensee for operations under the 2009 FMPM) and whether additions or changes are consistent with the SGRs and applicable FMPM.

Direction – Source and date required

2004 FMPM Part D phase-in for Section 2.0 (amended February 2007) (Sept. 1, 2004)

2009 FMPM Part D Section 2.0 (December 11, 2009)

2017 FMPM Part D Section 2.0 (June 1, 2017)

2017 FIM Part C Section 2.1.4 and related tech specs (June 1, 2017)

2017 FOSM Part 2 Section 2.3 (June 1, 2017)

2020 FMPM Part D Section 2.0 (July 1, 2020)

2020 FIM Part C Section 1.1.1 and related tech specs (July 1, 2020)

2020 FOSM Part 2 Section 2.2.1 (July 1, 2020)

CFSA Sections 16, 42 (1) (a.1) (Starting with 1997 AWSs)

Evidence

AWS

FOPs

FMP

SGRs

FOPs appended to AWS

R.P.F. seal (proof of OPFA membership)

Guiding Principle 4: Plan assessment and implementation

Verification of the actual results of operations in the field compared to the planned assumptions and planned operations is required to be able to assess planning as well as the effective achievement of plan objectives and compliance with laws and regulations.

Audit Criterion 4

Whether the information and assumptions used in preparation of the FMP were appropriate for the management unit and whether the implementation of the LTMD (and proposed operations) was consistent with FMP direction.

Purpose

To review and assess, through field examination, whether the audit criterion was satisfied.

Direction

This audit criterion includes field sampling related to AOCs, harvest, renewal, tending and protection, renewal support and access. Cross reference is made to the related sampling required of audit criterion 8.1.11 for the specific year of the FRT expenditures or audit criterion 8.2.4 for the Special Purpose Account. Field sampling for evaluation of silviculture standards is addressed in audit criterion 6.3.

4.1 Plan assessment

Direction

Information used in the development of the FMP, including inventories and modelling assumptions, must be consistent with the management unit as viewed in the field.

This Audit criterion does not assess planned versus actual levels of operations. This is covered elsewhere under Procedures 6.5, 7.2 and 7.4.

Procedure

In the conduct of the field audit, verify the accuracy of inventories and modelling assumptions used in the FMP and assess whether they reflect actual conditions encountered in the field, giving consideration to:

- description of geology, soils, sites and historic forest condition;
- FRI update e.g., actual depletions and accruals;
- FRI e.g., stand descriptions, FEC types;
- other parameters of current forest condition;
- fish and wildlife inventories, and resource inventories and information;
- values information;
- modelling assumptions;
- SGRs (for consistency with assumptions in the FMP and implementation of the LTMD); and
- harvest, renewal and tending areas (for consistency with eligibility and selection criteria).

Direction – Source and date required

- 2009 FMPM Part B Section 2.0, 3.0, 4.0 (April 1, 2011 plans)
- 2017 FMPM Part B Section 2.0, 3.0, 4.0 (April 1, 2019 plans)
- 2020 FMPM Part B Section 4.0 (April 1, 2022 plans; and plans scheduled for renewal on April 1, 2021 where there was a delay in the preparation of the proposed operations and draft forest management plan beyond July 1, 2020)
- 2020 FMPM Part B Section 2.0, 3.0 (April 1, 2023 plans)

Evidence

FMP

Aerial photographs

FRI

Values maps

Field audit

4.2 Areas of concern

Direction

Operations in AOCs must be conducted in compliance with all applicable laws and regulations including the CFSA and the approved operational prescriptions (FOPs) of the FMP, AWS.

Procedure

Review and assess in the field the implementation of approved AOC operational prescriptions. Include the following:

- select a representative sample from those areas where operations have been conducted during the audit period, from each of the years being audited, and for each of the various types of AOCs within the FMP, the various types of prescriptions for those AOCs, including any forest management guide exception prescriptions implemented;
- an examination of aerial photographs, FOIP reports, annual report information and maps, for these operations;
- determine whether the prescriptions that were implemented and results of the operations were consistent with the location and operational prescription for the AOC in the FMP, AWS and the actual site conditions;
- assess the effectiveness of implementation of the approved effectiveness monitoring program for any AOC prescriptions used during operations that are exceptions to guides;
- determine whether the values identified in the AOC were consistent with those viewed in the field; and
- an assessment of the effectiveness of the AOC prescription in protecting the identified value(s).

Direction – Source and date required

2009 FMPM Part B Section 4.2.1, 6.1, 8.2.1 Appendix VI (April 1, 2011 plans)

2009 FMPM Part D Section 2.0, 3.2.3, 3.2.4, 3.5.3, 3.5.4, 3.5.5, 4.0 (December 11, 2009)

2017 FMPM Part B Section 4.2.1, 6.1, Appendix IV (April 1, 2019 plans)

2017 FMPM Part D Section 2.0, 3.2.3, 3.2.4, 3.5.3, 3.5.4, 3.5.5, 4.0 (June 1, 2017)

2017 FOSM Part 2 Section 2.1 (June 1, 2017)

2020 FMPM Part B Section 4.2.1, 6.1, Appendix III (April 1, 2022 plans; and plans scheduled for renewal on April 1, 2021 where there was a delay in the preparation of the proposed operations and draft forest management plan beyond July 1, 2020)

2020 FMPM Part D Section 2.0, 4.0 (July 1, 2022)

2020 FMPM Part D Section 3.2.3, 3.2.4, 3.5.3, 3.5.4, 3.5.5 to the extent reasonably possible for revisions submitted after effective date (July 1, 2020)

2020 FOSM Part 2 Section 2.1 (July 1, 2020)

CFSA Section 42, 43

Evidence

FMP

AWS

Annual reports

Aerial photographs

Harvest Approvals, FRLs

FOIP reports

Field audit

4.3 Harvest

Direction

This audit criterion addresses harvest operations outside of AOCs. Harvest operations must be conducted in compliance with all laws and regulations including the CFSA, approved activities of the FMP including SGRs, AWS and FOPs.

Procedure

1. Review and assess in the field the implementation of approved harvest operations. Include the following:
 - select a representative sample from those areas where operations have been conducted during the audit period, from each of the years being audited, and for each of the various types of operations (winter and summer harvest, different harvest and logging methods, silvicultural systems, all stand types within the forest, salvage) including any exception prescriptions implemented, bridging operations, second pass harvest;
 - an examination of aerial photographs, FOIP reports, annual report information and maps, for these operations;
 - an examination of the AWS and associated information products submitted in accordance with the requirements of FIM (2020 FMPM);

- determine whether the harvest operations implemented were consistent with the locations in the approved FMP, AWS;
- assess whether: the harvest and logging methods implemented were consistent with the FOP; the FOP was consistent with the SGRs; the FOP was certified by an R.P.F. or other qualified individual, and actual operations were appropriate and effective for the actual site conditions encountered including:
 - residual stand structure required of the FMP including individual residual tree retention and downed woody material;
 - whether harvest operations were conducted to minimize site disturbance taking soil and weather conditions into account;
 - whether wood utilization followed the Scaling Manual by considering evidence such as stump heights, wood left on site;
 - for selection silviculture system harvest and thinning projects assess and report on the percentage of residual damage and comment on the impact on future forest conditions and sustainability; and
 - for salvage areas determine whether the areas were actually areas that needed salvage and assess whether areas are being reported that need salvage; where areas are not being reported assess the reasons for this situation
- determine whether identified conditions on regular operations have been conducted in accordance with the SGRs in the approved FMP for important ecological features; and
- assess the effectiveness of implementation of the approved exception monitoring program for any exception prescriptions implemented.

Optional

2. Determine whether bridging operations were harvested by the deadline identified in the applicable FMPM for a FMP that identifies bridging operations. This will include an assessment of whether bridging operations that were partially harvested in first plan were completed, or at all and whether this is appropriate.
3. Determine whether identified second pass harvest operations are occurring to complete harvest operations as outlined in an FMP that identifies second pass harvest operations where the first pass was completed in the previous FMP.

Direction – Source and date required

2009 FMPM Part B Section 4.3, 8.3 (April 1, 2011 plans)

2009 FMPM Part D Section 2.0, 3.2.3, (December 11, 2009)

2017 FMPM Part B Section 4.3 (April 1, 2019 plans)

2017 FMPM Part D Section 2.0, 3.2.3 (June 1, 2017)

2017 FOSM Part 2 Section 2.1, 2.6, 2.7.3 (June 1, 2017)

2020 FMPM Part B Section 4.2.2, 4.3 (April 1, 2022 plans; and plans scheduled for renewal on April 1, 2021 where there was a delay in the preparation of the proposed operations and draft forest management plan beyond July 1, 2020)

2020 FMPM Part D Section 2.0 (July 1, 2020)

2020 FMPM Part D Section 3.2 to the extent reasonably possible for submissions made after the effective date (July 1, 2020)

2020 FOSM Part 2 Section 2.1 (July 1, 2020)

Scaling Manual (2nd edition December 1, 2000 and 3rd edition April 1, 2007)

CFSA Section 42, 43

SFL salvage conditions

Evidence

FMP

AWS

Harvest Approvals, FRLs

Annual reports

Aerial photographs

FOIP reports

Field audit

R.P.F. seal (proof of OPFA membership)

4.4 Renewal

Direction

This audit criterion addresses renewal operations (site preparation and regeneration) outside of AOCs. Both low complexity (normally associated with slash pile burning) and high complexity prescribed burns are included. Renewal operations must be conducted in compliance with all

laws and regulations including the CFSA, approved activities of the FMP including SGRs, AWS and FOPs.

Refer to audit criteria 8.1.11 and 8.2.4 for procedures that need to be considered while following the procedures in this audit criterion.

Procedure

Review and assess in the field the implementation of approved renewal operations. Include the following:

- select a representative sample from those areas where operations have been conducted during the audit period, from each of the years being audited, and for each type of regeneration and site preparation operation across a range of forest and site types (to provide for assessing the effectiveness of renewal prescriptions), including any exception prescriptions implemented;
 - include, as part of this sample, the 10% sample required of audit criterion 8.1.11 for the specific year of the FRT expenditures or, if applicable, audit criterion 8.2.4 for the SPA.
- an examination of aerial photographs, FOIP reports, annual report information and maps, for these operations;
- an examination of the AWS and associated information products submitted in accordance with the requirements of FIM (2020 FMPM);
- determine whether the renewal operations implemented were consistent with the locations in the approved FMP, AWS;
- assess whether site preparation and regeneration treatments were consistent with the FOP; the FOP was consistent with the SGRs; the FOP certified by an R.P.F. or other qualified individual, and actual operations were appropriate and effective for the actual site conditions encountered including:
 - whether site preparation operations were conducted to minimize site disturbance taking soil and weather conditions into account; and
 - the effectiveness of operations to reduce the areas of slash piles and chipping debris and treatments to regenerate these areas.
- determine whether identified conditions on regular operations have been conducted in accordance with the SGRs in the approved FMP for important ecological features;
- assess the effectiveness of implementation of the approved exception monitoring program for any exception prescriptions implemented; and

- consider whether there are any gaps between the planned and actual levels of each type of renewal activity seen in the field; consider results of determination under audit criterion 6.

Direction – Source and date required

2009 FMPM Part B Section 4.4, 8.4 (April 1, 2011 plans)

2009 FMPM Part D Section 2.0, 3.2.4, 4.0 (December 11, 2009)

2017 FMPM Part B Section 4.4 (April 1, 2019 plans)

2017 FMPM Part D Section 2.0, 3.2.4, 4.0 (June 1, 2017)

2017 FOSM Part 2 Section 2.4, 2.7.2 (June 1, 2017)

2020 FMPM Part B Section 4.2.2, 4.4 (April 1, 2022 plans; and plans scheduled for renewal on April 1, 2021 where there was a delay in the preparation of the proposed operations and draft forest management plan beyond July 1, 2020)

2020 FMPM Part D Section 2.0, 4.0 (July 1, 2020)

2020 FMPM Part D Section 3.2.2 to the extent reasonably possible for submissions made after the effective date (July 1, 2020)

2020 FOSM Part 2 Section 2.2 (July 1, 2020)

CFSA Section 42, 43

Evidence

FMP

AWS

Annual reports

Aerial photographs

FOIP reports

Field audit

FRT specified procedures report or documents provided by NDMNRF

R.P.F. seal (proof of OPFA membership)

4.5 Tending and protection

Direction

This audit criterion addresses tending and protection operations outside of AOCs. Tending and protection operations must be conducted in compliance with all laws and regulations including the CFSA, approved activities of the FMP including SGRs, AWS and FOPs.

SFLs with Class Z lands are obligated to undertake tending on these areas as may be required.

Refer to audit criteria 8.1.11 and 8.2.4 for procedures that need to be considered while following the procedures in this audit criterion.

Procedure

Review and assess in the field the implementation of approved tending and protection operations. Include the following:

- select a representative sample from those areas where operations have been conducted during the audit period, from each of the years being audited, and for each of the various types of tending and protection operations across a range of forest and site types, including any SFL Class Z lands and any exception prescriptions implemented;
 - include, as part of this sample, the 10% sample required of audit criterion 8.1.11 for the specific year of the FRT expenditures or, if applicable, audit criterion 8.2.4 for the SPA.
- an examination of aerial photographs, FOIP reports, annual report information and maps, for these operations;
- an examination of the AWS and associated information products submitted in accordance with the requirements of FIM (2020 FMPM);
- determine whether the tending and protection operations implemented were consistent with the locations in the approved FMP, AWS and the requirements for aerial herbicide and insecticide projects (e.g., pesticide, timing, buffer zones, posting areas);
- assess whether the tending and protection treatments were consistent with the FOP; the FOP was consistent with the SGRs; the FOP certified by an R.P.F. or other qualified individual, and actual operations were appropriate and effective for the actual site conditions encountered;
- determine whether identified conditions on regular operations have been conducted in accordance with the SGRs in the approved FMP for important ecological features;
- determine, for those SFLs with Class Z lands whether the required tending on these areas has been carried out;

- assess the effectiveness of implementation of the approved exception monitoring program for any exception prescriptions implemented; and
- consider whether there are any gaps between the planned and actual levels of each type of tending and protection seen in the field; consider results of determination under audit criterion 6.

Direction – Source and date required

2009 FMPM Part B Section 4.4, 8.4 (April1, 2011 plans)

2009 FMPM Part D Section 2.0, 3.2.4, 5.0, 6.0 (December 11, 2009)

2017 FMPM Part B Section 4.4 (April 1, 2019 plans)

2017 FMPM Part D Section 2.0, 3.2.4, 5.0, 6.0 (June 1, 2017)

2017 FOSM Part 2 Section 2.4, 2.7.1 (June 1, 2017)

2020 FMPM Part B Section 4.2.2, 4.4 (April 1, 2022 plans; and plans scheduled for renewal on April 1, 2021 where there was a delay in the preparation of the proposed operations and draft forest management plan beyond July 1, 2020)

2020 FMPM Part D Section 2.0, 5.0, 6.0 (July 1, 2020)

2020 FMPM Part D Section 3.2.2 to the extent reasonably possible for submissions made after the effective date (July 1, 2020)

2020 FOSM Part 2 Section 2.2, 2.4 (July 1, 2020)

CFSA Section 42, 43

SFL

Evidence

FMP

AWS

Annual reports

Aerial photographs

FOIP reports

Field audit

FRT specified procedures report or documents provided by NDMNRF

R.P.F. seal (proof of OPFA membership)

4.6 Renewal support

Direction

Renewal support activities (tree seed collection, nursery stock production, tree improvement activities) must be conducted in compliance with all laws and regulations including the CFSA, approved activities of the FMP including SGRs (if applicable), AWS and FOPs (if applicable), and in consideration of any Forest Genetic Resource Management policies in effect.

Refer to audit criteria 8.1.11 and 8.2.4 for procedures that need to be considered while following the procedures in this audit criterion.

Procedure

1. Review and assess in the field the implementation of approved tree improvement operations. Include the following:
 - select a representative sample from those areas where operations have been conducted during the audit period, from each of the years being audited, and for each type of tree improvement operation;
 - include, as part of this sample, the 10% sample required of audit criterion 8.1.11 for the specific year of the FRT expenditures or, if applicable, audit criterion 8.2.4 for the SPA.
 - an examination of aerial photographs, FOIP reports, annual report information, including maps, for these operations;
 - an examination of the AWS and associated information products submitted in accordance with the requirements of FIM (2020 FMPM);
 - determine whether the tree improvement operations implemented were consistent with the locations in the approved FMP, AWS;
 - assess whether the tree improvement activities were consistent with the FOP; the FOP was consistent with the SGRs; the FOP certified by an R.P.F. or other qualified individual, and actual operations were appropriate and effective for the actual site conditions encountered; and
 - consider whether there are any gaps between the planned and actual levels of each type of tree improvement seen in the field; consider results of determination under audit criterion 6.

2. Review and assess whether actual tree seed collection and nursery stock production is appropriate for the site conditions encountered on the management unit, and at the level required of actual operations, in consideration of forest genetic resource management policy, management strategy and SGRs. Consider whether there are any gaps between the planned and actual levels; consider results of determination under audit criterion 6.
3. Review and assess seed use, including consideration of whether the principles of seed collection and deployment have been applied and documented; the plan for acquiring high-quality seed and realized seed quality obtained; the condition for and documentation to support allowable seed transfer and approval documentation for transfers beyond current allowable seed transfer areas (as applicable); and whether records have been maintained to allow tracking of tree seed and stock deployment and adaptive management.

Direction – Source and date required

2009 FMPM Part B Section 4.4.2, 8.4.2 (April 1, 2011 plans)

2009 FMPM Part D Section 2.0, 3.2.4, 5.0, 6.0 (December 11, 2009)

2017 FMPM Part B Section 4.4.2 (April 1, 2019 plans)

2017 FMPM Part D Section 2.0, 3.2.4, 5.0, 6.0 (June 1, 2017)

2017 FOSM Part 2 Section 2.4, 2.7.4 (June 1, 2017)

2020 FMPM Part B Section 4.4.2 (April 1, 2022 plans; and plans scheduled for renewal on April 1, 2021 where there was a delay in the preparation of the proposed operations and draft forest management plan beyond July 1, 2020)

2020 FMPM Part D Section 2.0, 5.0, 6.0 (July 1, 2020)

2020 FMPM Part D Section 3.2.2 to the extent reasonably possible for submissions made after the effective date (July 1, 2020)

2020 FOSM Part 2 Section 2.2, 2.5 (July 1, 2020)

CFSA Section 42, 43

Ontario Tree Seed Transfer Policy (effective September 4, 2020) replaces the Seed Zones of Ontario (2010)

Evidence

FMP

AWS

Annual reports

Aerial photographs

FOIP reports

Field audit

FRT specified procedures report or documents provided by NDMNRF

R.P.F. seal (proof of OPFA membership)

4.7 Access

Direction

Road construction and decommissioning, various types of water crossings including crossing structures, road monitoring, maintenance, aggregates and any other access activities must be conducted in compliance with all laws and regulations, including the CFSA, approved activities of the FMP, and submission of, or revisions to, the AWS (2020 FMPM).

Review the FMPM for Forestry Aggregate Pits, related legislation, operational standards, extraction areas, and conditions and report requirements, including:

- exemption criteria for removal of aggregate from forestry aggregate pits (formerly referred to as category 14 aggregate pits) by the forest industry without an aggregate permit under the *Aggregate Resources Act and/or Section 8 Ontario Regulation 244/97*;
- forestry aggregate pits in 'aggregate extraction areas' identified in the FMP and AWS within 500m of an existing road; and
- conditions on forestry aggregate pits.

Review the Ministry of Natural Resources and Forestry/Fisheries and Oceans Canada *Protocol for the Review and Approval of Forestry Water Crossings* for low-risk and higher-risk water crossings standards, procedures and reporting requirements.

The Algonquin Forestry Agreement condition 13.1 and Appendix E outlines requirements for maintenance of public access roads in the Algonquin Park Forest.

Procedure

1. Review and assess in the field the implementation of approved access activities. Include the following:

- select a representative sample from those areas where operations have been conducted during the audit period, from each of the years being audited, and for each type of access activity (road construction and/or decommissioning, various types of water crossings - winter, culverts, bridges, road maintenance, construction and/or removal) from primary, branch and operational roads constructed, including forestry aggregate pits for new roads and existing roads;
- an examination of aerial photographs, FOIP reports, annual report information, including maps, for these operations;
- determine whether the operations implemented were consistent with locations in the approved FMP, the AWS, approved standards or conditions on construction and removal, including the approved water crossings structure, *Fisheries Act* review, and conditions on crossings of other AOCs, use management (maintenance, access control, any removal and decommissioning provisions);
- assess whether roads have been constructed, maintained, decommissioned and reclaimed to minimize environmental impacts and provide for public and operator safety;
- determine whether identified conditions on roads, landings and forestry aggregate pits have been conducted in accordance with the approved FMP for important ecological features; and
- assess whether the planned monitoring program for roads and water crossings was implemented as planned and whether it was effective in determining any environmental or public safety concerns.

Optional

2. Select a representative 10% sample of the range of eligible construction and maintenance activities (excluding activities like grading and ploughing that cannot be confirmed in the field), seasons of operations and variety of operators for roads (primary or branch) constructed or maintained with funding under the Road Construction and Maintenance Agreement. Examine whether there is evidence that the work was performed as described in the invoice.

Optional

3. Assess whether the Algonquin Forest Authority maintained the public access roads as required of condition 13.1 and Appendix E of the Agreement.

Direction – Source and date required

2009 FMPM Part A, Section 1.3.6.6, Part B Section 4.5, 6.1, 8.5, Appendix V, VII (April 1, 2011 plans)

2009 FMPM Part D Section 3.2.5, 3.3.3, 3.3.4, 3.5 (December 11, 2009)

2017 FMPM Part A Section 1.3.6.6, Part B Section 4.5, 6.1, Appendix III, V (April 1, 2019 plans)

2017 FMPM Part D Section 3.2.5, 3.3.3, 3.3.4, 3.5 (June 1, 2017)

2017 FOSM Part 2 Section 2.1, 2.7.5 (June 1, 2017)

2020 FMPM Part A Section 1.3.5.3, 1.3.6.6, Part B Section 4.2.2.2, 4.5, 6.1, Appendix II, IV (April 1, 2022 plans; and plans scheduled for renewal on April 1, 2021 where there was a delay in the preparation of the proposed operations and draft forest management plan beyond July 1, 2020)

2020 FMPM Part D Section 3.2.3, 3.3, 3.5 to the extent reasonably possible for submissions made after the effective date (July 1, 2020)

2020 FOSM Part 2 Section 2.1 (July 1, 2020)

CFSA Section 42, 43

Ministry of Natural Resources and Forestry/Fisheries and Oceans Canada *Protocol for the Review and Approval of Forestry Water Crossings*

Ontario Regulation 244/97 Section 8

APFA (2005/06 and on)

Evidence

FMP

AWS

Annual reports

Aerial photographs

FOIP reports

Field audit

Road construction and maintenance agreement invoices submitted to Crown

Guiding Principle 5: System support

System support concerns resources and activities needed to support plan development and implementation so as to achieve the desired objectives. The auditee’s human resources and information management systems must support sustainable forest management.

Audit Criterion 5

Whether appropriate awareness, education and training programs as well as document and record quality control procedures are in place and operational.

Purpose

To confirm that awareness, education and training programs as well as document and record quality control procedures are operational and supporting the implementation of SFM.

Direction

Where a sustainable forest licence is in place for the management unit to be audited, and 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 (as auditee) 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. The NDMNRF (as auditee) is not so exempted. This audit criterion and its related procedures will remain in scope for the NDMNRF unless the NDMNRF is explicitly included in the certification or registration for the management unit or it is determined that these optional procedures do not meet the threshold to be performed under the risk assessment procedure (Section 2.4.1).

5.1 Human resources

Direction

Awareness, education and training programs are necessary to ensure current general knowledge as well as knowledge specific to an individual’s responsibilities in the sustainable forest management (SFM) system. There must be programs that ensure current knowledge of:

- regulations and legal responsibilities;
- SFM policies, objectives and plans, including an understanding of how an individual’s activities influence successful implementation of the SFM system
- contingency plans and corrective actions to be taken in the event of abnormal conditions, incidents, accidents and potential emergency situations;

- progress and accomplishments in implementing the SFM system; and
- efforts to identify and incorporate suggestions for improving the SFM system.

Procedure

Optional

Review and assess, including through interviews, the auditee’s commitment to awareness, education and training programs and whether individuals involved in the SFM system are current with applicable legislative and regulatory requirements, as well as industry and Ontario Government policies and standards, and the auditee’s policies and objectives specific to their responsibilities. Include consideration of:

- extent of communication by the auditee to its employees, subcontractors, overlapping licensees;
- adequacy and comprehensiveness of overall training program (i.e. planned training or ad hoc);
- nature, extent and periodicity of training courses and degree to which competence or knowledge is determined;
- review training courses attended;
- examine employee lists and responsibilities to determine how they relate to their education or training and associated credentials;
- interview employees to determine accessibility of training, extent of continuous education program and sponsorship by the auditee;
- adequacy of training delivered to subcontractors and overlapping licensees;
- employees, subcontractors and overlapping licensees’ awareness of duties; and
- professional credentials and certifications required for planning and/or operations (e.g., R.P.F., certified forest compliance inspector, tree marker possessing a valid certificate).

Direction – Source and date required

Environmental Assessment Declaration Order MNR-75 Condition 53 (approved, August 25, 2015, and revoked July 1, 2020) preceded by Environmental Assessment Declaration Order MNR-71 Condition 46 (approved, June 23, 2003)

2017 FOSM Part 3 (June 1, 2017)

2020 FOSM Part 3 (July 1, 2020)

CSA-Z809

FSC

SFI

ISO 14001

Evidence

Interviews

Communication material

Meeting agendas and minutes

Training program, courses

Attendance and training records

Employee lists

Organization charts

Position descriptions

R.P.F. seal (proof of OPFA membership)

5.2 Document and record quality control

Direction

The auditee's information management system must include processes for identification, preparation, distribution, collection and maintenance of forest management documents and records.

The FIM provides direction on the exchange and sharing of information between SFLs and NDMNRF to support plan development, implementation and reporting.

Record retention requirements may be described and met by data record schedules and the information management system.

Procedure

Optional

Assess the auditee's information management system processes by considering:

- identification of individuals or positions responsible to prepare, maintain and revise individual documents, relevant procedures and schedules;
- interviews with employees;
- control of distribution of documents, both internally and externally;
- control of obsolete documents;
- ensuring a back-up process for important documentation;
- availability of a current version of the relevant documents at all locations where activities essential to the effective functioning of the sustainable forest management system are performed;
- storing copies of all relevant documents in a central location for audit inspection; and
- include whether FIM technical requirements for base and values, FRI, FMPs, AWSs, amendments, annual reports are being met, including electronic submissions.

Direction – Source and date required

2007 FIM and related tech specs

2009 FIM and related tech specs

2017 FIM Part A (June 1, 2017)

2020 FIM Part A (July 1, 2020)

CSA-Z809

FSC

SFI

ISO 14001

Evidence

Documentation of processes

Interviews

Guiding Principle 6: Monitoring

Monitoring programs must be developed and implemented to assess compliance and effectiveness of operations in relation to the FMP, laws and regulations. Operations must be reported on a regular basis and reporting must examine the effectiveness of these operations in achieving management objectives.

Audit Criterion 6

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/APFA.

Purpose

To determine whether these monitoring and reporting programs, as implemented, were sufficient to monitor and report on the effectiveness of forest operations in meeting FMP objectives.

6.1 District compliance planning and associated monitoring

Purpose

To review and assess whether an NDMNRF compliance program has been developed and implemented to effectively monitor program compliance in accordance with NDMNRF manuals, policies and procedures.

Direction

NDMNRF Districts should prepare District Compliance Plans that include monitoring and auditing forest operations and dealing with the results of compliance inspections conducted by auditees. As of April 1, 2006, these plans are annual only and do not cover multiple years.

This is separate from the Ten-year Compliance Strategy (Plan) and Annual Compliance Schedule of Action required of auditees by the Guideline for Forest Industry Compliance Planning/Forest Compliance Handbook and FIM (refer to audit criterion 6.2). The Guideline/Handbook includes direction to NDMNRF staff for compliance inspections and reporting.

A description of the NDMNRF district program for auditing forest operations and conducting forest operations inspections is included in the FMP text.

Procedure

1. Review the NDMNRF 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 NDMNRF 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 NDMNRFs compliance information system.

Optional

2. Determine whether the NDMNRF District electronically submitted in NDMNRFs compliance information system to the NDMNRF database and whether they supplied digital FOIR information to the auditee in accordance with requirements including timelines specified in NDMNRF procedures and the FIM.

Direction – Source and date required

Forest Compliance Handbook Policies, Procedures and amendments; NDMNRF policies and procedures ENF 22.01.01, 22. 01.02, 22.02.01 and 22.02.02 as amended (April 1, 1996 and as amended)

Guideline for Forest Industry Compliance Planning and/or successor documents (April 1, 1998 and revised Jan. 2005)

2009 FMPM Part B Section 4.7.1 (April 1, 2011 plans)

2009 FIM Part D Section 3.0 (November 1, 2009)

2017 FMPM Part B Section 4.7.1 (April 1, 2019 plans)

2007 FIM Part D Section 3.0 (June 1, 2007)

2017 FIM Part D Section 3.0 and related tech specs (June 1, 2017)

2017 FOSM Part 2 Section 2.6, Part 4 Section 4.1.3 (June 1, 2017)

2020 FMPM Part B Section 4.7.1 (April 1, 2022 plans and plans scheduled for renewal on April 1, 2021 to the extent reasonably possible where there was a delay in the preparation of the proposed operations and draft forest management plan beyond July 1, 2020)

2020 FIM Part D Section 3.0 and related tech specs (July 1, 2020)

2020 FOSM Part 4 Section 4.1.2 (July 1, 2020)

Evidence

FMP

District Compliance Plans

Evidence gathered through related audit criteria

FOIP

Field audits

6.2.1 SFL/APFA holder compliance planning and monitoring

Purpose of 6.2.1

To review and assess whether an SFL compliance plan has been developed and implemented to effectively monitor program compliance and effectiveness in accordance with the conditions of the SFL/APFA, the FMPM and FIM, including standards established by the Minister.

Direction

Refer to conditions in the specific SFL/APFA document for compliance planning and monitoring which include:

- the SFL company/Algonquin Forestry Authority (AFA) shall prepare and implement a forest compliance plan for planning, monitoring, reporting and education / prevention on its forest operations and those of any overlapping licensees to ensure compliance with all applicable legislation, regulations, manuals, guides, FMP and AWS;
- the compliance plan shall be prepared and implemented in accordance with standards established by the Minister, in consultation with representatives of Ontario’s forest industry (Guideline for Forest Industry Compliance Planning/Forest Compliance Handbook);
- establishment and delivery of internal prevention/education programs and providing staff training to competency standards;
- the forest compliance plan requires NDMNRF approval before operations commence; and
- inspections and reports will be completed as required and in accordance with the approved compliance plan.

This audit criterion applies in situations where compliance responsibilities involve delivery by qualified overlapping licensees.

Procedure

1. Review the Ten-Year Compliance Strategy (Plan) and the Annual Plans of Action (Schedule). Determine whether:
 - approval dates for the ten year and annual plans were prior to the issuance dates of harvest approvals and/or forest resource licences as applicable;
 - these plans have addressed requirements of the FMPM and the Guideline for Forest Industry Compliance Planning;
 - these plans were appropriate and sufficient to assess program compliance and effectiveness; and

- the actual level of the implemented overall monitoring program is appropriate and effective, and whether it is in accordance with the approved FMP and AWS (audit criteria 3.5.11, 3.9.9, 3.14). Consider Principle 4 which refers to determining whether plans to monitor compliance are effective for each type of activity during review of operations including field audit.

Optional

2. Determine whether an effective internal compliance prevention/ education program, which met NDMNRF competency standards, was developed, subsequently delivered and available to all forest workers and partners.

Optional

3. Determine whether the compliance reports have been submitted electronically to the NDMNRF database in accordance with requirements including timelines specified in NDMNRF procedures and the FIM.

Optional

4. Examine whether the SFL has continued to maintain their overall forest management oversight role related to development and maintenance of the compliance plan and its implementation while ensuring the sustainability of the management unit in accordance with the approved FMP and has provided for the education and training of workers and overlapping licensees.

Direction – Source and date required

Forest Compliance Handbook Policies, Procedures and amendments; NDMNRF policies and procedures ENF 22.01.01, 22. 01.02, 22.02.01 and 22.02.02 as amended (April 1, 1996 and as amended)

Guideline for Forest Industry Compliance Planning and/or successor documents (April 1, 1998 and revised Jan. 2005)

2007 FIM Part D Section 3.0 (June 1, 2007)

2009 FMPM Part B Section 4.7.1 (April 1, 2011 plans)

2009 FIM Part D Section 3.0 (November 1, 2009)

2017 FMPM Part B Section 4.7.1 (April 1, 2019 plans)

2017 FIM Part D Section 3.0 and related tech specs (June 1, 2017)

2017 FOSM Part 2 Section 2.6, Part 4 Section 4.1.3 (June 1, 2017)

2020 FMPM Part B Section 4.7.1 (April 1, 2022 plans and plans scheduled for renewal on April 1, 2021 to the extent reasonably possible where there was a delay in the preparation of the proposed operations and draft forest management plan beyond July 1, 2020)

2020 FIM Part D Section 3.0 and related tech specs (July 1, 2020)

2020 FOSM Part 4 Section 4.1.2 (July 1, 2020)

Evidence

FMP

Ten-year Compliance Strategy (Plan)

Annual Plans of Action (Schedule)

AWS

Monitoring program records

Evidence gathered through related audit criteria

FOIP

Field audit

6.2.2 Compliance responsibilities delivered by qualified overlapping licensees

Purpose of 6.2.2

To review and assess whether qualified overlapping licensees are meeting their responsibilities as outlined in the applicable guideline and approvals. To assess whether the SFL has maintained their overall oversight role and whether NDMNRF is ensuring the SFL compliance plan is being delivered in situations where there is a qualified overlapping licensee.

Direction

This audit criterion applies where the functional responsibility for inspection and reporting compliance and/or training of workers has been assigned to qualified Overlapping Licensees in accordance with the model-process identified in the Guideline for Forest Industry Compliance Planning (revised January 12, 2005)/Forest Compliance Handbook. Table 1 of the Guideline/Handbook lists functions and responsibilities. NDMNRF approval (in effect for one

year, subject to annual re-assessment) must be reviewed for actual assigned responsibilities and any associated conditions.

Procedure

Optional

1. Review and analyze the performance, efficiency and effectiveness of specified ‘delegation’ to qualified Overlapping Licensees and overall performance of the Overlapping Licensee in delivering their responsibilities. This will include:
 - an examination of the qualified Overlapping Licensees compliance with roles and responsibility provisions in the SFL Compliance Plan; and
 - an assessment of the respective compliance of SFL and qualified Overlapping Licensee with Functions and Responsibilities Table 1 of the Guideline/Handbook and with any additional conditions outlined in the NDMNRF’s approval letter (assessment is linked to procedure #4 in audit criterion 6.2.1).

Optional

2. Determine whether the NDMNRF District examined the SFL and Overlapping Licensee responsibilities prior to approval of the compliance plan. Examine whether the NDMNRF District has been actively monitoring the quality of the inspection reports and ensuring that the SFL compliance plan is being adhered to.

Direction – Source and date required

Forest Compliance Handbook Policies, Procedures and amendments; NDMNRF policies and procedures ENF 22.01.01, 22. 01.02, 22.02.01 and 22.02.02 as amended (April 1, 1996 and as amended)

Guideline for Forest Industry Compliance Planning and/or successor documents (April 1, 1998 and revised Jan. 2005)

2007 FIM Part D Section 3.0 (June 1, 2007)

2009 FIM Part D Section 3.0 (November 1, 2009)

2017 FIM Part D Section 3.0 and related tech specs (June 1, 2017)

2017 FOSM Part 2 Section 2.6, Part 4 Section 4.1.3 (June 1, 2017)

2020 FIM Part D Section 3.0 and related tech specs (July 1, 2020)

2020 FOSM Part 4 Section 4.1.2 (July 1, 2020)

Evidence

Ten-year Compliance Strategy (Plan)

Annual Plans of Action (Schedule)

Director approval of change in functional responsibility

FOIP

Interviews

6.3 Silviculture standards and assessment program

Purpose

To review and assess whether an effective program exists to assess the status of regeneration in accordance with the applicable FMPM, FIM and FOSM.

Direction

The entire cycle from SGRs, FOPs, tree marking audits, field operations, regeneration assessment surveys to FRI update must be assessed. Methodologies used in assessing regeneration and verifying results are documented in the FMP.

Assessing and reporting on the achievement of regeneration efforts to ensure standards are met is required in accordance with the FOSM, FIM and FMPM. A monitoring program must be developed to determine the effectiveness of silvicultural treatments. Silvicultural operations are to be assessed to determine whether they meet the standards in the SGRs. Assessment records are to be maintained and a stand description is to be prepared for entry into the FRI.

SFLs include requirements to meet silviculture standards in the FMP on either Category 2 lands or Class X and Y lands. SFLs with Class Z lands are required to undertake tending on these areas but are not responsible for meeting the silvicultural standards on these lands. Review the specific SFL for descriptions of these lands.

The Algonquin Forestry Agreement includes conditions related to silviculture standards on productive lands in the recreation utilization zone. Review the Agreement for the specific conditions.

Procedure

1. Review and assess field performance relative to established silviculture standards, including reported achievement levels for the specific SFL/management unit. Include the following:
 - select and assess a representative sample from the areas reported as established during the period of the audit that includes each of the various types of prescriptions, including any forest management silviculture guide exception prescriptions implemented;
 - where applicable, select and assess a representative sample of areas marked for selection and/or shelterwood harvest but not yet cut to evaluate forest operation prescriptions, marking to the prescription and comparison to audit results and the standards from the SGRs;
 - examine aerial photographs for these areas;
 - review annual reports, including maps, to determine if areas to be assessed and results of the surveys have been identified and for consistency with records of the assessments and results of the field audit including:
 - whether the reports and records are consistent with the location and results as seen in the field (cross-reference to audit criteria 4.4 to 4.6); and
 - review stand descriptions compared to SGR standards and assess whether the SGR standards are being achieved.
2. 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 including whether it:
 - assesses overall effectiveness of treatments, including those that are exceptions to silvicultural guides i.e. documented program, survey methodology such as survival, stocking, establishment and performance (previously free-to-grow) surveys, records, use and evaluation of results e.g., appropriateness of treatment for actual site conditions, regeneration status;
 - determines the need for and the type of remedial action required if an area is not successfully established (e.g., in fill plant, tending);
 - assesses reasons where eligible areas are not determined to be successfully established;
 - is appropriately used to update the FRI;
 - assesses progress towards achieving the management strategy; and
 - compare NDMNRF District Silviculture Monitoring results (where they may exist) with those of the SFL.
3. Assess the actual level of the overall monitoring program including whether:
 - it was in accordance with the FMP, including silviculture guide exceptions monitoring, and whether it was appropriate based on the field audit and other evidence gathered through analysis of related audit criteria; and
 - the amount of area eligible for survey is consistent with past levels of harvest and whether all areas are being addressed.

4. Confirm that regeneration and management standards reflect stand conditions and include early establishment and later performance benchmarks (2017 FMPM and 2020 FMPM).

Direction – Source and date required

2004 FMPM Part A Section 1.3.8, Part B Section 4.7.3, Part D Section 3.2.9, Part E Section 2.3.10.3, 4.2 (Sept. 1, 2004)

2007 FIM Part D Section 4.0 (June 1, 2007)

2009 FMPM Part B Section 4.7.3, 6.1, Part D Section 3.2.7, Part E Section 2.4.6, 4.3 (December 11, 2009)

2009 FIM Part D Section 4.0 (November 1, 2009)

2017 FMPM Part B Section 4.7.3, 6.1, Part D Section 3.2.7, Part E Section 2.4.6, 3.3 (June 1, 2017)

2017 FIM Part D Section 4.0 and related tech specs (June 1, 2017)

2017 FOSM Part 2 Section 2.4.1 Part 4 Section 4.1.1.1 (June 1, 2017)

2020 FMPM Part A Section 1.2.4.4 for FMPs scheduled for renewal on April 1, 2021, silvicultural monitoring aspects, including regeneration standard parameters in the silvicultural ground rules of the FMP may, at the discretion of the plan author, be prepared and conducted in accordance with the previous approved FMP for the management unit

2020 FMPM Part B Section 4.7.3, 6.1 (April 1, 2022 plans and plans scheduled for renewal on April 1, 2021 to the extent reasonably possible where there was a delay in the preparation of the proposed operations and draft forest management plan beyond July 1, 2020), except:

- Silvicultural monitoring aspects can be prepared in accordance with previous approved FMP

2020 FMPM Part D Section 3.2.7 to the extent reasonably possible for submissions made after the effective date (July 1, 2020)

2020 FMPM Part E Section 2.4 (July 1, 2020), except:

- For action plans prepared in response to IFAs conducted prior to 2018, the process for reporting on the progress towards the completion of actions assigned under an action plan will be completed in accordance with the applicable IFAPP.

2020 FMPM Part E Section 3.3 (July 1, 2020), except:

- Analysis of silvicultural activities may at the discretion of the plan author, be conducted in accordance with the previous approved FMP for the management unit

2020 FIM Part D Section 4.0 and related tech specs (July 1, 2020)

2020 FOSM Part 2 Section 2.2.1 Part 4 Section 4.1.1 (July 1, 2020), except:

- Subject to the FOSM and the phase in provisions for the guidance and direction set out in FOSM’s associated policies and related technical documents, silvicultural monitoring aspects of the FMPs prepared on or after April 1, 2022, at the discretion of the plan author, may be prepared and conducted in accordance with the previous approved FMP

Evidence

FMP SGRs

AWS

FOPs

Monitoring program records (SFL and NDMNRF District)

Compliance plan

Annual report tables and associated text

Aerial photographs

Field audit

FRI updates

Interviews

Year seven and/or year ten annual report tables and associated text (2009 FMPPM)

Year five and/or final year annual report tables and associated text (2017 and 2020 FMPPM)

NDMNRF District Silviculture Monitoring results (where they may exist)

6.4 Monitoring indicators of forest sustainability

Purpose

To review whether programs are in place to ensure that data will be available for reporting on the FMP measurable indicators of forest sustainability.

Direction

The measurable indicators of forest sustainability as identified in the FMP must be monitored/assessed to provide for the assessment of forest sustainability to be included within the year ten- or final-year annual report.

2004 FMPM: Part A Figure A-5 provides the mandatory indicators of objective achievement including the timing of assessment/relevant tables during FMP production and for the year 10 annual report. Table FMP-6 identifies the management objective, indicator used to measure the objective and timing of the associated assessment.

2009 FMPM: Part A Figure A-3 provides the mandatory indicators of objective achievement including the timing of assessment/relevant tables during FMP production and for the year 10 annual report. Table FMP-9 identifies the management objective, indicator used to measure the objective and timing of the associated assessment.

2017 FMPM: Part A Figure A-3 provides the mandatory indicators of objective achievement including the timing of assessment/relevant tables during FMP production and for the final year annual report. Table FMP-10 identifies the management objective, indicator used to measure the objective and timing of the associated assessment.

2020 FMPM: Part A Figure A-3 provides the mandatory indicators of objective achievement including the timing of assessment/relevant tables during FMP production and for the final year annual report. The management objectives, indicators and the timing of assessment for each indicator will be documented in the FMP in accordance with the FIM.

The requirements of the applicable FMPM can be compared to the FMP to determine whether the mandatory indicators have been included in the FMP and which require data other than that normally collected for annual reports.

Procedure

Optional

1. Assess whether programs are in place and are being implemented to provide sufficient data for all indicators identified in the FMP.

Optional

2. Where surveys and field audits are used to collect and analyze information, assess whether the methodology used is relevant and appropriate to the desired data and whether it incorporates current knowledge and technology.

Optional

3. Assess whether the programs, as implemented, address the objectives, indicators and their associated assessment methodologies outlined in the text and tables of the approved FMP.

Direction – Source and date required

2004 FMPM Part A Figure A-5, Part E Section 4.5 (Sept. 1, 2004, Part E phase-in)

2009 FMPM Part A Section 1.2.5.1 (including Figure A-3), Part B Section 3.5, Part E Section 4.5 (Part A April 1, 2011 plans and Part E December 11, 2009)

2017 FMPM Part A Section 1.2.5.1 (including Figure A-3) (April 1, 2020 plans)

2017 FMPM Part B Section 3.6 to the extent reasonably possible (April 1, 2019 plans)

2017 FMPM Part E Section 3.5 to the extent reasonably possible (June 1, 2017)

2020 FMPM Part A Section 1.2.5.1 (including Figure A-3) (April 1, 2022 plans)

2020 FMPM Part B Section 3.6 to the extent reasonably possible (April 1, 2022 plans)

2020 FMPM Part E Section 3.5 to the extent reasonably possible (July 1, 2020); exceptions can include analyses of: regeneration reporting; harvest and regeneration trends; and silvicultural activities (see 2020 FMPM for greater detail)

Evidence

Interviews

Review of monitoring program records and associated methodologies

6.5 Annual reports

Purpose of 6.5

To determine whether the annual reports have been prepared in accordance with the applicable FMPM. Assess whether these reports accurately reflect the implemented activities and whether they effectively assess progress and any associated implications related to the achievement of management objectives.

Direction

For each management unit a report will be prepared annually to summarize the forest management activities carried out during the preceding year, usually April 1 to March 31.

The SFL or APFA conditions include the requirement for annual reports (refer to audit criterion 8.1.3).

Procedure

1. Examine the annual reports for the audit period and assess whether the tables, text, maps and digital information are accurate, complete and in accordance with the applicable information product requirements, including the associated deadlines:
 - on a sample basis, as part of the field audit conducted for audit criteria 4.2 to 4.7 determine and report on whether the reported information summarizes and evaluates operations accurately and completely as demonstrated by actual field conditions;
 - examine whether the reports accurately document monitoring and assessment activities that were completed during the year. Review the results and associated documentation of effectiveness monitoring of exceptions to forest management guides implemented in accordance with AOC and/or silviculture prescriptions. Examine any conclusions to date such as whether or not the exception should occur in other approved locations;
 - confirm that progress towards the completion of actions assigned under an action plan developed has been reported in accordance with the applicable IFAPP;
 - review the forest operations inspection section of the annual reports, observations during field audits and compliance history records for any non-compliances. Assess whether the annual report is accurately reporting non-compliance, whether the text is adequately describing the types of non-compliance, the reasons for its occurrence, the kinds of actions taken, undesirable conditions and determine the level of any non-compliance on the management unit. Based upon information gathered through this analysis assess the overall level of any non-compliance on the management unit and whether the actions taken are valid in the circumstances; and
 - review the roads related text of annual reports, consider observations during field audits and assess whether the discussion of effectiveness of road use management strategies is reasonable. Assess whether the annual reports appropriately summarized the monitoring of roads and water crossings completed during the year including any observations related to erosion, washouts, access controls.
2. Examine whether the report assesses progress towards the objectives and targets identified in the FMP, explains significant deviations between the scheduled/planned activity levels versus actual activity levels and assesses the potential implications on future operations.

3. Examine the discussion of forest operations. Assess whether the observations, conclusions and assessment of implications accurately reflect progress towards planned levels for harvest, road construction and maintenance, and renewal and tending, including:
 - the levels of forest operations that have been implemented to date, any implications on achievement of objectives/targets of the FMP and future levels of forest operations; and
 - a review of circumstances that affected or are expected to affect implementation of forest operations and achievement of objectives/targets in the FMP.

Optional

4. Review whether the NDMNRF took the opportunity to review the annual report for completeness and accuracy, whether the plan author addressed any resulting comments and if a revised report was submitted.

Direction – Source and date required

2009 FMPM Part E phase-in for Section 1.0, 2.0, 5.0, 6.0 (December 11, 2009)

2009 FMPM Part E Section 3.0 for year three annual reports (up to and including 2019-2020 annual reports)

2017 FMPM Part E Section 1.0, 2.0, 4.0, 5.0 (2017-2018 AR):

- NDMNRF guidance to practitioners re: Section 2.1.3: it is not possible to discuss *“progress towards the target forest condition . . . and any adjustments required to the silvicultural program due to variances”* since this information (distribution of forest units) from the LTMD will not be available until the first scheduled year five annual report for the applicable plan has been completed.

2020 FMPM Part E Section 1.0, 4.0, 5.0 (2020-2021 AR)

2020 FMPM Part E Section 2.0 (July 1, 2020) except:

- For action plans prepared in response to IFAs conducted prior to 2018, the process for reporting on the progress towards the completion of actions assigned under an action plan will be completed in accordance with the applicable IFAPP

2009 FIM and related tech specs (November 1, 2009)

2017 FIM Part D Section 2.0 and related tech specs (June 1, 2017)

2020 FIM Part D Section 2.0 and related tech specs (July 1, 2020)

Evidence

FMP

AWS

Annual reports, digital information: tables, maps, spatial coverages

Field audit

Actual exceptions monitoring documentation

Compliance history records for term of audit

Administrative penalties, orders issued, charges by the NDMNRF, MECP, Department of Fisheries and Oceans (DFO) and Ministry of Labour, Training, and Skills Development (MLTSD)

Compliance Activity and Violation Reporting System

FOIP reports

Interviews

Guiding Principle 7: Achievement of management objectives and forest sustainability

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

Audit Criterion 7

Whether the associated analyses, reviews and reports have been prepared in accordance with the applicable FMPM and whether they are accurate and represent effective analyses and progress reviews.

Purpose

To draw conclusions on the achievement of management objectives and forest sustainability.

Direction

Additional requirements for year seven and year ten annual reports (2009 FMPM Part E Section 4.0) and year five or final year annual reports (2017 FMPM Part E Section 3.0) are to be examined and analyzed, including the implementation of forest operations, analysis of forest disturbances, analysis of renewal and tending activities, review of modelling assumptions, assessment of objective achievement and determination of sustainability. The availability of this information is critical for meeting audit objectives (see Section 1.2).

7.1 Year seven and year ten annual reports (2009 FMPM) and/or year five- and final-year annual reports (2017 and 2020 FMPM)

Direction

Review and assess additional annual report requirements, including the implementation of forest operations, analysis of forest disturbances, analysis of renewal and tending activities, and review of modelling assumptions. Review the applicable FMPM for detailed requirements.

Procedure

1. Implementation of forest operations:
 - examine the relevant annual reports for the audit period and assess whether the tables, text, maps and digital information represent an accurate and complete compilation of information contained in previous annual reports for the FMP period. For those items not covered by subsequent procedures in this audit criterion assess whether the report has been prepared in accordance with the applicable FMPM requirements. Determine whether the associated deadlines have been met.
2. Analysis of forest disturbances:
 - examine the tables and text related to the analysis of forest disturbances to determine whether it accurately quantifies the size and frequency of disturbances and if it describes progress towards completion of planned forest disturbances, assesses the implications on the achievement of desired landscape pattern and provides any recommendations for consideration in future disturbance planning. Assess whether this analysis is reasonable.
3. Analysis of renewal and tending/silvicultural activities:
 - determine whether the tables and text include an analysis of renewal and tending activities conducted during the plan term and whether it includes a discussion of the amount of operations to date, expenditures, silvicultural effectiveness (silviculture success – desired forest unit and regeneration success – another forest unit) and harvest/regeneration trends. Assess whether the review includes recommended changes that may affect future effectiveness and expenditures. The effectiveness of

silvicultural treatment packages that are exceptions to the forest management guides should also be assessed in the text;

- assess whether the analysis and conclusions are logical based on field evidence, records of information, models and analyses and whether the analysis and conclusions were carried forward into the new FMP; and
- review the analysis of silviculture activities (2017 FMPM and 2020 FMPM) for any implications to forest level objectives.

4. Review of assumptions in modelling:

- determine whether a review of the assumptions used in the development of the long-term strategic/management direction was completed and if it included observations, conclusions or recommendations for modifications or refinements. Determine whether required adjustments to the assumptions were made in FMP development.

Direction – Source and date required

2009 FMPM Part E Section 1.0, 4.0, 4.1, 4.2, 4.3, 4.4, 5.0, 6.0 for year seven and year ten Annual reports (up to and including 2016-17 AR)

2017 FMPM Part E Section 1.0, 3.0, 3.1, 3.2, 3.3, 3.4, 4.0, 5.0 to the extent reasonably possible for year seven and final year annual reports (2017-2018 annual reports)

2017 FMPM Part E Section 1.0, 3.0, 3.1, 3.2, 3.3, 3.4, 4.0, 5.0 for five year and final year annual reports on plans prepared in accordance with this FMPM (June 1, 2017)

2017 FIM Part D Section 2.0 and related tech specs (June 1, 2017)

2020 FMPM Part E Section 1.0, 4.0, 5.0 for five year and final year annual reports on plans prepared in accordance with this FMPM (July 1, 2020)

2020 FMPM Part E Section 3.0, 3.1, 3.2, 3.3, 3.4 to the extent reasonably possible (July 1, 2020); exceptions can include analyses of: regeneration reporting; harvest and regeneration trends; and silvicultural activities (see 2020 FMPM for greater detail)

2020 FIM Part D Section 2.0 and related tech specs (July 1, 2020)

Evidence

Relevant annual reports for the audit period (including tables, text, maps and digital information)

Actual exceptions monitoring documentation

7.2 Assessment of objective achievement

Direction

Review and assess additional annual report requirements for the assessment of objective achievement as required for the latest relevant annual reports, comparing planned targets for each FMP objective (in text and the required table format) against the actual level of the target achieved. Review the applicable FMPM for detailed requirements.

The current FMP must also be assessed for progress towards achieving management objectives.

Procedure

1. List (in table format) and include in the audit report, objectives from the FMP for which the assessment of objective achievement was performed in the latest relevant annual report and the auditor's assessment of the progress towards achieving each objective considering:
 - FMPM requirements which include questions and examples;
 - results from reviewing and assessing the annual report assessment of objective achievement including any differences and whether rationale for these differences between planned and actual results is reasonable;
 - whether the relevant action plan, and progress towards the completion of assigned actions as reported in accordance with the 2020 FMPM or reported on in accordance with the applicable IFAPP were considered when assessing objective achievement.
 - progress towards achievement of the selected management alternative / management strategy / LTMD; and
 - evidence gained through other audit criteria, including those for monitoring (e.g., silviculture effectiveness) and the field audit.
2. Where the latest relevant annual report does not report on the most current FMP within the audit period, summarize (in text form) and include in the audit report, the auditor's assessment of the noteworthy progress towards achieving the objectives in that FMP considering evidence gained through other audit criteria per procedure 1.
3. Where objectives have been removed, or new and/or improved objectives added, from the previous FMP to the current FMP, assess for evidence of adaptive management and/or continuity of management approach from one FMP to the next.

Direction – Source and date required

2009 FMPM Part E Section 4.5 for year seven and year ten annual reports (prior to and including 2016-17 AR)

2017 FMPM Part E Section 3.5 to the extent reasonably possible for year seven and final year Annual reports (2017-2018 annual reports)

2017 FMPM Part E Section 3.5 for five year and final year annual reports on plans prepared in accordance with this FMPM (June 1, 2017)

2020 FMPM Part E Section 3.5 for five year and final year annual reports on plans prepared in accordance with this FMPM (July 1, 2020)

Evidence

FMP

Relevant annual reports for the audit period (including tables, text, maps and digital information)

IFA action plans, progress towards the completion of actions as reported in annual reports and status reports prepared under previous versions of the IFAPP

7.3 Determination of sustainability

Direction

Review and assess additional annual report requirements for the determination of sustainability including conclusions. Review the applicable FMPM for detailed requirements.

Procedure

1. Review and assess the indicators, including forest condition, and the assessment/determination of sustainability by considering:
 - FMPM requirements which include questions to consider and examples;
 - whether acceptable/desirable indicator levels have been achieved;
 - whether explanations for significant differences are reasonable;
 - implications for situations where indicator values are higher or lower than acceptable/desirable levels;
 - whether indicator levels indicate a clear trend;
 - progress towards achievement of the desired forest and benefits as reflected in the management strategy / LTMD; and
 - whether the information presented is consistent with the findings of the audit.
2. Summarize and comment on the results of the above analysis, including significant trends over time, in the audit report;

3. Determine whether the components of the action plan that pertain to objective achievement and sustainability have been implemented.

Direction – Source and date required

2009 FMPM Part E Section 4.6 for year seven and year ten annual reports (prior to and including 2016-17 AR)

2017 FMPM Part E Section 3.6 to the extent reasonably possible for year seven and final year ARs (2017-2018 ARs)

2017 FMPM Part E Section 3.6 for five year and final year ARs on plans prepared in accordance with this FMPM (June 1, 2017)

2020 FMPM Part E Section 3.6 for five year and final year annual reports on plans prepared in accordance with this FMPM (July 1, 2020)

Evidence

Relevant annual reports for the audit period (including tables, text, maps and digital information)

Interpretation and analysis

Audit findings

Field audit

Socio-economic profiles, description

7.4 Assessment of long-term trends

Direction

Forest sustainability trends in the annual reports for the audit period will be reviewed for accuracy and analyzed by the auditor. This audit criterion is not meant to duplicate previous audit criteria and procedures but is meant to provide additional information on long-term trends.

For the same period and each activity, any data used in the audit report should be consistent with the data in the relevant annual reports for the audit period.

Procedure

1. Review and assess the relevant annual reports for the audit period and address the following under Section 4.7 of the audit report (Appendix D):
 - whether the information presented is consistent with the findings of the audit;
 - summarize and comment on significant trends over time; and
 - whether the following key factors are in line with or supportive of the associated objectives in the plan:
 - reasons for significant differences in forest condition trends between current and previous plan periods (total area under management, production forest areas by species, forest units and age class, size of barren and scattered, depleted and non-productive areas);
 - achievement of planned area and volume harvested and assess reasons for significant differences between current and previous plan periods;
 - achievement of planned renewal and maintenance and assess reasons for significant differences between current and previous plan periods;
 - harvested area successfully regenerated including completion of establishment and performance surveys as required of the management unit and assess reasons for significant differences between current and previous plan periods; and
 - compare depletion area (harvest and natural) and regeneration statistics from the tables and assess reasons for significant imbalances.

Evidence

Relevant annual reports for the audit period (including tables, text, maps and digital information)

7.5 Conclusions regarding sustainability of the Crown forest

Direction

The auditor is to draw conclusions regarding whether or not the management unit is being managed consistently with principles of sustainable forest management. In addition to the previously summarized requirements of the FMPMs in audit criterion 7, the manuals require conclusions regarding sustainability and development of recommendations. The conclusions may be included with the assessment of sustainability section of the annual report. These conclusions are to be considered in the auditor's assessment of whether or not the forest is being managed consistently with principles of sustainable forest management (Appendix D, Section 4.9) as well as all other audit criteria.

Procedure

1. Review and assess the conclusions related to sustainability and the recommendations in the relevant annual reports for the audit period including:
 - comparison to FMPM requirements; and
 - appropriateness of the conclusions, recommendations.
2. Determine whether the results of the foregoing analyses (in audit criteria 7.1, 7.2, 7.3 and procedure 1 above), reviews and conclusions were effectively considered in the subsequent FMP (cross reference audit criteria 3.4 and 3.5).
3. Based on consideration of audit results for all audit criteria and procedures in 7, as well as other audit findings, including forest management practices as viewed in the field, draw conclusions as to whether or not the forest is being managed consistently with principles of sustainable forest management, as assessed through the IFAPP; document the conclusion in the audit report.

Direction – Source and date required

2009 FMPM Part E Section 4.6 for year seven and year ten annual reports (prior to and including 2016-17 AR)

2017 FMPM Part E Section 3.6 to the extent reasonably possible for year seven and final year annual reports (2017-2018 annual reports)

2017 FMPM Part E Section 3.6 for five year and final year annual reports on plans prepared in accordance with this FMPM (June 1, 2017)

2020 FMPM Part E Section 3.6 for five year and final year annual reports on plans prepared in accordance with this FMPM (July 1, 2020)

Evidence

Relevant annual reports for the audit period (including tables, text, maps and digital information)

Audit findings from audit criteria 1 to 8 including field audit

Guiding Principle 8: Licence and contractual obligations

The licensee must comply with the specific licence requirements and terms of any licences or agreements granted by or entered into with NDMNRF. Specific requirements, when relevant to NDMNRF, must be followed.

Audit Criterion 8

Whether the licensee has complied with the specific requirements of any licences or contracts granted by or entered into with NDMNRF. Whether specific requirements relevant to NDMNRF were followed.

8.1 Sustainable Forest Licence (SFL), Algonquin Park Forestry Agreement (APFA).

Purpose

To review compliance with the terms and conditions of the specific SFL or the APFA.

Previous IFA reports, action plans, progress towards the completion of actions as reported in annual reports and status reports prepared under previous versions of the IFAPP relevant to NDMNRF require review, in addition to those relevant to the SFL or Agreement holder.

Direction

The APFA is similar to an SFL but defines terms and conditions regarding operations in the park. Harvest operations are done under a Forest Resource Licence issued under section 27 of the *Crown Forest Sustainability Act* and the Agreement is with the Algonquin Forestry Authority.

Terms and conditions common to SFLs and/or the Agreement have been summarized as separate audit criteria. Where a condition is previously addressed in this audit protocol by another audit criteria/procedure the cross reference has been shown.

Review the SFL or Agreement, including all amendments, to determine the actual wording of conditions applicable to the specific SFL or the park. If conditions are not included in the SFL or Agreement, then specific audit criteria that correspond to these conditions are not to be assessed. SFLs may also include conditions that may not be listed in this audit criterion that are relevant to the period of the audit; if so, these conditions are to be assessed.

8.1.1 Payment of Forestry Futures and Ontario Crown charges

Procedure

Through a review of NDMNRF overdue invoiced balances in discussion with NDMNRF Forest Industry Division (FID) determine whether the licensee paid up to date all amounts in the Ontario Stumpage matrix for Forestry Futures and Ontario Crown charges (stumpage).

Direction – Source and date required

SFL

APFA

Evidence

NDMNRF/FID overdue invoiced balances

Ontario Government Financial Receiving (OGFR) statements

Ontario Government Integrated Financial Information System (IFIS) statements

8.1.2 Wood supply commitments, MOAs, sharing arrangements, special conditions

Direction

Wood supply commitments, which may include reference to Wood Supply Agreements, are included in Appendix E of the SFL. The company must also comply with any special conditions contained in Appendix F of the SFL. In the Agreement wood supply commitments are in Appendix D.

If allowable harvest levels permitted by the FMP will not permit a sufficient amount of forest resources to be supplied from the SFL area to the processing facilities stated in the licence and Appendix E, the amount of forest resources available shall be shared as stated in the SFL condition; the Agreement has a similar condition that refers to Appendix D and the amount of available wood to be divided pro rata.

Procedure

Determine whether wood supply commitments and any special conditions have been complied with, including completing any required MOAs or sharing arrangements by:

- reviewing the applicable Appendix and comparing with any MOAs, contractual arrangements, annual reports or other requirements of any special conditions;
- determining whether the allowable harvest level in the FMP was sufficient as described in the actual SFL or Agreement condition; where it was not sufficient determine whether sharing arrangements (or pro rata) were made, as stated in the actual condition; and
- interviewing appropriate representatives from the auditee (or Algonquin Forestry Authority), companies with wood supply commitments and NDMNRF, or other representatives related to any special conditions.

Direction – Source and date required

SFL

APFA

Evidence

SFL or Agreement

MOAs

Wood Supply Agreements

Contractual arrangements

FMP

Annual Reports

Interviews

8.1.3 Preparation of FMP, AWS and reports; abiding by the FMP and all other requirements of the FMPM and CFSA

Procedure

Refer to audit criteria 2, 3, 4 and 6 and related procedures (including associated direction and evidence).

Direction – Source and date required

SFL

APFA

8.1.4 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

Procedure

Refer to audit criteria 3, 4, 5.2 and 6 and related procedures (including associated direction and evidence).

Direction – Source and date required

SFL

APFA

8.1.5 Wasteful practices not to be committed

Procedure

Refer to audit criteria 4, 6 and related procedures (including associated direction and evidence).

Direction – Source and date required

SFL

APFA

8.1.6 Natural disturbance and salvage SFL conditions must be followed

Procedure

Refer to audit criterion 4.3 and related procedures (including associated direction and evidence).

Direction – Source and date required

SFL

APFA

8.1.7 Protection of the licence area from pest damage, participation in pest control programs

Procedure

Optional

Refer to audit criteria 2, 3, 4, 6 and related procedures (including associated direction and evidence).

Direction – Source and date required

SFL

APFA

8.1.8 Withdrawals from licence area

Procedure

Optional

Determine whether land was withdrawn from the licence or Agreement area and if so, for any areas whether the actual conditions as stated in the SFL or Agreement were followed (including removal of chattels, portable buildings and structures, compensation, effect on the FRT).

Direction – Source and date required

SFL

APFA

Evidence

Any SFL or Agreement amendments, records

Interviews

8.1.9 Action plan and reporting on progress towards the completion of actions

Direction

An action plan responding to audit findings will normally be required to be submitted to the Director, Integration Branch within three months of the Director, Integration Branch determining that an action plan will be prepared. The action plan is to be implemented and progress towards the completion of actions reported.

Guidance for action plans and reporting on progress towards the completion of actions in annual reports are outlined in Appendix E. For action plans prepared in response to IFAs conducted prior to 2018, the process for reporting on the progress towards the completion of actions assigned under an action plan will be completed in accordance with the applicable IFAPP. This would normally involve the preparation of a status report within 2 years following approval of the action plan, unless otherwise directed by the Minister.

Procedure

1. Review, including through interviews, the action plan and assess whether:
 - the action plan was prepared in accordance with requirements;
 - it was submitted for approval within the required timelines; and
 - the action plan appropriately addressed the audit findings.

2. Review the text of the relevant annual reports (as applicable) and assess:
 - whether the annual report text included a discussion of progress towards the completion of actions assigned under the action plan in accordance with the content and format guidance outlined in Appendix E of this IFAPP or as determined by the Director, Integration Branch;
 - whether the actions were completed by the assigned date, and by the entity (e.g., licensee, auditee, NDMNRF unit or official) and position title assigned responsibility for completing the action;
 - the extent to which the actions completed were effective in addressing the findings; and
 - whether actions completed within the terms of the five year and final year annual report were summarized and considered in the assessment of objective achievement and determination of sustainability.
3. If applicable, review the status report for the previous audit and assess:
 - whether the status report was prepared in accordance with requirements;
 - whether it was prepared within 2 years following action plan approval, unless otherwise directed by the Minister, or if an interim status report may also have been required;
 - the degree to which the approved action plan was implemented;
 - whether the status report appropriately reflects what actually occurred to address the audit findings; and if any actions were inconsistent with the approved action plan, whether a reasonable explanation has been provided;
 - the extent to which actual actions were effective in addressing the audit findings; and
 - whether the status report was considered in the assessment of objective achievement and the determination of sustainability.
4. If applicable, review the status report from two audits prior and determine whether it contained any actions that needed to be addressed in the current FMP, if it did assess whether:
 - the actions were implemented; and
 - the actions were effective in addressing the audit findings.

Direction – Source and date required

SFL

APFA

2009 FMPM Part E Section 4.5, 4.6 for year seven and year ten annual reports (prior to and including 2016-17 AR)

2017 FMPM Part E Section 3.5, 3.6 for five year and final year annual reports on plans prepared in accordance with this FMPM (June 1, 2017)

2020 FMPM Part E Section 2.1.4 (July 1, 2020) except:

- For action plans prepared in response to IFAs conducted prior to 2018, the process for reporting on the progress towards the completion of actions assigned under an action plan will be completed in accordance with the applicable IFAPP

2020 FMPM Part E Section 3.5, 3.6 for five year and final year annual reports on plans prepared in accordance with this FMPM (July 1, 2020)

Evidence

IFA reports, action plans, progress towards the completion of actions as reported in annual reports and status reports prepared under previous versions of the IFAPP

Records specific to action plan method of tracking progress

Interviews

8.1.10 Payment of forest renewal charges to the FRT

Procedure

Review the FRT account records to determine whether renewal charges applicable for the management unit have been paid by the SFL and/or overlapping licensees to the Trustee as per the agreement (SFL or AFA), including for any subaccounts.

Direction – Source and date required

SFL

APFA

2017 FOSM Part 2 Section 2.4.1 (June 1, 2017)

2020 FOSM Part 2 Section 2.2.1 (July 1, 2020)

Evidence

FRT agreement records, invoices

8.1.11 FRT eligible silviculture work

Direction

The SFL company is required to maintain records, including maps of the eligible silviculture work (SFL Appendix C) implemented through payment from the FRT account. Eligible silvicultural work must be consistent with the approved FMP, AWS (covered in audit criteria 4.4, 4.5, 4.6) and Appendix C.

For the SFL company, NDMNRF CFLPB will provide the auditor with a FRT specified procedures report or other documents and related maps for the SFL for the final year of the audit period. The IFA will not include audit of the FRT (i.e. costs). This audit criterion pertaining to the FRT specified procedures report or other documents provided by the NDMNRF does not apply to the AFA. The function provided by the FRT specified procedures report or other documents provided by the NDMNRF, a review of silvicultural trust fund expenditures, is addressed under a separate financial audit of the AFA required under the Algonquin Forestry Authority Act.

Procedure

As part of the sample referred to in the procedures in audit criteria 4.4, 4.5, 4.6, using the FRT specified procedures report or other documents provided by the NDMNRF and related maps, randomly sample 10% of the area representative of FRT funded activities reported as carried out in the year of the FRT specified procedures report, normally the final year of the audit period, and:

- determine whether records, including maps, were maintained; and
- verify activities reported and mapped with actual conditions in the field.

Direction – Source and date required

SFL

2017 FOSM Part 2 Section 2.4.1 (June 1, 2017)

2020 FOSM Part 2 Section 2.2.1 (July 1, 2020)

Evidence

FRT specified procedures report or other documents provided by the NDMNRF, maps

Auditee records

Field audit

8.1.12 FRT forest renewal charge analysis

Direction

Forest renewal charges for licensees with an account for the SFL or Agreement area in the FRT will be determined after an analysis as outlined in the SFL or Agreement. The analysis will be undertaken no less frequently than every 5 years in conjunction with the term of the FMP. The requirements of the Agreement are documented in Appendix B of the Agreement.

Procedure

Review the required analysis and assess whether it is appropriate based on the FMP and consideration of the SFL or Agreement minimum requirements which include:

- the licensees or Authority’s past reimbursements/expenditures for eligible silviculture work;
- the forecast of eligible silviculture work to be undertaken;
- forecast of volume and species to be harvested;
- any SFL transitional funding; and
- existing value of the account at the time the analysis is undertaken to ensure the account will have sufficient value to fund eligible silviculture work and have the minimum balance.

Direction – Source and date required

SFL

APFA

2017 FOSM Part 2 Section 2.4.1 (June 1, 2017)

2020 FOSM Part 2 Section 2.2.1 (July 1, 2020)

Evidence

FMP

Forest renewal charge analysis

8.1.13 FRT account minimum balance

Procedure

Review the SFL Appendix D (Agreement Section 8.6) to determine the minimum balance requirement and assess whether the minimum balance was maintained in the FRT account each March 31 for the audit period.

Direction – Source and date required

SFL

APFA

Evidence

2017 FOSM Part 2 Section 2.4.1 (June 1, 2017)

2020 FOSM Part 2 Section 2.2.1 (July 1, 2020)

FRT account balance

8.1.14 Silviculture standards and assessment program

Direction

SFLs include requirements related to Category 2 lands or Class X, Y, Z lands. The SFL company is to assess and report on, in accordance with the FOSM, FIM and the FMPM, the achievement of regeneration efforts to ensure obligations and standards are met.

The Agreement includes requirements related to productive lands in the recreation utilization zone. The Agreement is required to report as required by the CFSA, its regulated Manuals and the Algonquin Forestry Authority Act.

Procedure

Refer to audit criterion 6 and related audit criteria (including associated direction and evidence).

Direction – Source and date required

SFL

APFA

8.1.15 First Nations and Métis opportunities

Direction

The SFL company or Authority shall work co-operatively with the Minister and local First Nations and Métis communities in order to identify and implement ways of achieving a more equal participation by First Nations and Métis communities in the benefits provided through forest management planning.

Procedure

Determine through interviews the extent to which the SFL or Agreement condition has been addressed.

Direction – Source and date required

Environmental Assessment Declaration Order MNR-75 Condition 56 (approved, August 25, 2015, and revoked July 1, 2020) preceded by Environmental Assessment Declaration Order MNR-71 Condition 34 (approved, June 23, 2003)

SFL

APFA

Evidence

Interviews

8.1.16 Preparation of compliance plan

Procedure

Optional

Refer to audit criterion 6 and related procedures (including associated direction and evidence).

Direction – Source and date required

SFL

APFA

8.1.17 Internal compliance prevention/education program

Procedure

Optional

Refer to audit criteria 5.1, 6.2, 6.3 and related procedures (including associated direction and evidence).

Direction – Source and date required

SFL

APFA

8.1.18 Compliance inspections and reporting; compliance with compliance plan

Procedure

Refer to audit criterion 6 and related procedures (including associated direction and evidence).

Direction – Source and date required

SFL

APFA

8.1.19 SFL forestry operations on mining claims

Procedure

Optional

Refer to audit criterion 2.6 and related procedure (including associated direction and evidence).

Direction – Source and date required

SFL

8.1.20 Algonquin Forestry Authority maintenance of public access roads

Procedure

Optional

Refer to audit criterion 4.7 procedure 3 (including associated direction and evidence).

Direction – Source and date required

APFA

8.1.21 SFL or Agreement conclusion

Procedure

1. The text of the audit report will summarize the terms and conditions reviewed during the audit and the related results of the audit in accordance with the IFAPP audit report requirements (Appendix D).

2. Based on consideration of audit results for the preceding audit criteria in 8.1 related to the SFL or Agreement make a concluding statement regarding whether the auditee complied with the terms and conditions of the SFL or the Agreement in accordance with the IFAPP direction (Appendix D).

8.2 Management Units Administered by the Crown

Purpose

To assess obligations relevant to management units (MUs) administered by the Crown that are not otherwise addressed by previous audit criteria.

8.2.1 Payment of Forestry Futures and Ontario Crown charges

Procedure

Through a review of NDMNRF overdue invoiced balances in discussion with Forest Industry Division (FID) determine whether the licensees have paid up to date all amounts in the Ontario Stumpage matrix for Forestry Futures and Ontario Crown charges (stumpage).

Direction – Source and date required

CFSA regulations

Evidence

NDMNRF/FID overdue invoiced balances

Ontario Government Financial Receiving (OGFR) statements

Ontario Government Integrated Financial Information System (IFIS) statements

8.2.2 Action plan and reporting on progress towards the completion of actions

Direction

An action plan responding to audit findings will normally be required to be submitted to the Director, Integration Branch within three months of the Director, Integration Branch determining that an action plan will be prepared. The action plan is to be implemented and progress towards the completion of actions reported.

Guidance for action plans and reporting on progress towards the completion of actions in annual reports are outlined in Appendix E. For action plans prepared in response to IFAs conducted prior to 2018, the process for reporting on the progress towards the completion of

actions assigned under an action plan will be completed in accordance with the applicable IFAPP. This would normally involve the preparation of a status report within 2 years following approval of the action plan, unless otherwise directed by the Minister.

Procedure

1. Review the action plan and assess whether:
 - the action plan was prepared in accordance with requirements;
 - it was submitted for approval within the required timelines; and
 - the action plan appropriately addressed the audit findings.
2. Review the text of the relevant annual reports (as applicable) and assess:
 - whether the annual report text included a discussion of progress towards the completion of actions assigned under the action plan in accordance with the content and format guidance outlined in Appendix E of this IFAPP or as determined by the Director, Integration Branch;
 - whether the actions were completed by the assigned date, and by the entity (e.g., licensee, auditee, NDMNRF unit or official) and position title assigned responsibility for completing the action;
 - the extent to which the actions completed were effective in addressing the findings; and
 - whether actions completed within the terms of the five year and final year annual report were summarized and considered in the assessment of objective achievement and determination of sustainability.
3. If applicable, review the status report for the previous audit and assess:
 - whether the status report was prepared in accordance with requirements;
 - whether it was prepared within 2 years following action plan approval, unless otherwise directed by the Minister, or if an interim status report may also have been required;
 - the degree to which the approved action plan was implemented;
 - whether the status report appropriately reflects what actually occurred to address the audit findings; and if any actions were inconsistent with the approved action plan, whether a reasonable explanation has been provided;
 - the extent to which actual actions were effective in addressing the audit findings; and
 - whether the status report was considered in the assessment of objective achievement and the determination of sustainability.
4. If applicable, review the status report from two audits prior and determine whether it contained any actions that needed to be addressed in the current FMP, if it did assess whether:
 - the actions were implemented; and
 - the actions were effective in addressing the audit findings.

Direction – Source and date required

2009 FMPM Part E Section 4.5, 4.6 for year seven and year ten annual reports (prior to and including 2016-17 AR)

2017 FMPM Part E Section 3.5, 3.6 for five year and final year annual reports on plans prepared in accordance with this FMPM (June 1, 2017)

2020 FMPM Part E Section 2.1.4 (July 1, 2020) except:

- For action plans prepared in response to IFAs conducted prior to 2018, the process for reporting on the progress towards the completion of actions assigned under an action plan will be completed in accordance with the applicable IFAPP

2020 FMPM Part E Section 3.5, 3.6 for five year and final year annual reports on plans prepared in accordance with this FMPM (July 1, 2020)

Evidence

IFA reports, action plans, progress towards the completion of actions as reported in annual reports and status reports prepared under previous versions of the IFAPP

Records specific to action plan method of tracking progress

Interviews

8.2.3 Payment of forest renewal charges to Special Purpose Account (SPA)

Procedure

Optional

If applicable, review the SPA records to determine whether renewal charges applicable for the management unit have been paid to the SPA. Otherwise follow Procedure 8.1.10

Direction – Source and date required

SPA procedures

Evidence

SPA records, invoices

8.2.4 Special Purpose Account eligible silviculture work

Direction

The SPA administrator is required to maintain records, including maps, of the eligible silviculture work implemented through payment from the SPA. Eligible silvicultural work must be consistent with the approved FMP, AWS (covered in audit criteria 4.4, 4.5, 4.6).

The IFA will not include audit of the SPA (i.e. costs).

Procedure

If applicable, as part of the sample referred to in the procedures in audit criteria 4.4, 4.5, 4.6 using the records of silviculture work paid from the SPA randomly select a 10% sample of the area representative of the various activities reported as carried out with funds from the SPA and:

- determine whether records, including maps, were maintained; and
- verify activities reported and mapped with actual conditions in the field.
- Otherwise follow procedure 8.1.11

Direction – Source and date required

SPA procedures

Evidence

Documents provided by the NDMNRF, maps

Management unit records

Field audit

8.2.5 Forest renewal charge analysis

Direction

Forest renewal charges will be determined after an analysis undertaken no less frequently than every 5 years.

Procedure

Review the required analysis and assess whether it is appropriate based on the FMP and consideration of the following:

- past reimbursements for eligible silviculture work;
- the forecast of eligible silviculture work to be undertaken;
- forecast of volume and species to be harvested;
- any transitional funding; and
- existing value of the account at the time the analysis is undertaken to ensure the account will have sufficient value to fund eligible silviculture work.

Direction – Source and date required

SPA procedures

Evidence

FMP

Forest renewal charge analysis

8.2.6 SPA balance

Procedure

If applicable, determine whether adequate funds were maintained in the SPA annually to fund silvicultural activities.

Direction – Source and date required

SPA procedures

8.2.7 Concluding statement

Procedure

Based on consideration of audit results for the preceding audit criteria in Appendix A the auditor will make a concluding statement related to the management of the forest in accordance with the direction provided in Appendix D.

Appendix B – Audit Information

General

- Management unit background information will be provided in advance of Service Level Agreement award to support the request for services.
- The auditor is to contact the auditee upon award of the contract to clarify documentation needs including timelines.
- Information is to cover the period being audited unless otherwise stated (i.e. FMPs that were developed prior to the audit period and implemented during the audit period; FMPs developed during the audit period for implementation subsequent to the audit period).
- Where information to be provided may potentially be duplicated in multiple on-award items, cross reference information sources to avoid duplication.

Use of electronic information

- The lead auditor will be provided with electronic access to the NDMNRF’s information management system and Forest Operations Information Program (FOIP).
- The auditee shall use electronic information where specifically indicated below and where electronic submissions have been required (e.g., annual reports and FMPs that were required to be submitted through the information management system or where the information is normally maintained electronically such as forest operations inspection reports and FRIs).
- Electronic information for other items is encouraged where this Appendix requires that the auditee provides information.
- The auditee and the auditors must ensure that information (either in hard copy or electronic form) is in the form of final or approved documents.

On award

- Information **to be provided** to the lead auditor immediately following execution of the audit Service Level Agreement (typically January – February).
- One copy is to be provided at no expense to the auditors; additional copies (if requested by the auditors) are provided at the auditor’s expense.
- Auditors are expected to review this information prior to commencing the field work.

Item	Notes	Usually provided by
Annual reports (MU)	All management unit annual reports for the audit period; including text, tables, spatial information and/or maps (harvest, renewal, tending, aerial herbicide, insecticide application)	digitally via the information management system beginning in 2003/04 or earlier for annual reports. For those not on the information

Appendix B - Audit information

Item	Notes	Usually provided by
		management system: MU reports: plan author (SFL, AFA or NDMNRF as applicable)

Contact Lists

Item	Notes	Usually Provided by
<ul style="list-style-type: none"> • First Nations and Métis communities 	First Nations and Métis communities that are in or adjacent to MU, communities that participated in activities of MU; including contact names, phone numbers, email addresses and mailing addresses.	NDMNRF District
<ul style="list-style-type: none"> • Auditee 	SFL/AFA and NDMNRF relevant staff contact list including position, phone number, e-mail address; company to include lead manager/chief forester, plan author, silviculture forester, roads staff, monitoring / compliance staff; NDMNRF to include District Manager, area supervisor, management forester, management biologist, lead FMP planning staff, area/compliance technicians and NDMNRF Region contacts.	SFL or AFA and NDMNRF Region
<ul style="list-style-type: none"> • FMP mailing list 	current up-to-date electronic copy for <i>possible</i> use by the auditor to provide public notification of audit, with any group affiliations identified; alternatively, the auditor may request mailing labels; clarify requirements with the auditor including whether entire list or portion of list requested, or none at all.	NDMNRF District
<ul style="list-style-type: none"> • LCC membership 	for all LCCs relevant to MU being audited, for period of audit including identification of current members; include phone numbers and addresses.	NDMNRF District
<ul style="list-style-type: none"> • Licensees 	list of FRLs (other than SFL/AFA) including salvage licensees for period of audit; include phone numbers and addresses.	NDMNRF District
<ul style="list-style-type: none"> • Wood supply agreement holders 	for all supply agreement holders in Appendix E of SFL, Appendix D of AFA, or wood supply agreements relevant to MUs administered by the Crown; include contacts, phone numbers and addresses.	NDMNRF Region

Appendix B - Audit information

Item	Notes	Usually Provided by
Contingency plan request	If applicable, request for a contingency plan and NDMNRF regional director decision to proceed.	NDMNRF Region
Contingency plan proposal	if applicable, provide if not included in contingency plan; also provide records related to endorsement of proposal by the MECP.	NDMNRF Region
Contingency plan	if applicable, complete contingency plan including any appendices, supplementary documentation.	plan author (SFL, AFA or NDMNRF as applicable)
Certification status and related documentation	if applicable, documentation to identify certification to ISO, CSA, FSC or SFI standards, as well as the results of certification assessments and/or annual audits that are publicly available or otherwise made available by the licensee for the purpose of risk assessment, including corrective actions taken to address certification assessment findings/recommendations.	SFL, AFA, publicly accessible websites
FMPs	including table of contents, text, spatial information and/or maps, appendices, supplementary documentation including analysis package; provide electronic copy where available; auditors should be contacted to confirm extent of information required particularly where records involve paper copies or where more than one FMP is involved; stand lists and all spatial information and/or maps may not be required.	plan author (SFL, AFA or NDMNRF as applicable); digitally via the information management system for 2008 and later FMPs; electronic via NDMNRF CFLPB server for 2004 - 2007 FMPs
FMP amendment list, major and minor amendments	include relevant documentation e.g., requests for amendments, LCC recommendation, NDMNRF review, District Manager's decision, approved amendments.	NDMNRF Region or District electronic via the information management system
FMP extension request	If applicable, request for a plan extension and NDMNRF regional director decision to proceed.	NDMNRF Region
FMP extension proposal	if applicable, provide plan extension proposal if not included in FMP extension supplementary documents.	NDMNRF Region
FMP extension	if applicable, complete FMP extension including any appendices, supplementary documentation.	NDMNRF Region

Appendix B - Audit information

Item	Notes	Usually Provided by
FMP modelling	for FMPs where not included as part of FMP analysis package: detailed inputs and results of forest estate / decision support models such as SFMM, SEIM, LEAP, OWHAM and any other model used in production of the FMP; confirm with the auditor prior to providing.	plan author (SFL, AFA or NDMNRF as applicable)
FMP planning team terms of reference		NDMNRF Region
Forest Operations Information Program summaries and reports	licensee and NDMNRF; for period of audit including field sampling locations, any non-compliances; obtained from access to electronic system through arrangements with NDMNRF.	NDMNRF IB (through access to FOIP)
List of non-compliances and Environmental Bill of Rights (EBR) investigations	if applicable, list of any penalties, charges laid or pending with the NDMNRF (if not otherwise identified in annual reports), MECP, MLTSD, DFO, etc.; documentation of any EBR investigations.	NDMNRF District
FRLs, harvest approvals - major licensees	including salvage licences.	NDMNRF District
IFA previous final audit report	electronic copy; NDMNRF CFLPB to provide documentation of date final audit report received if not documented in approved action plan.	Ontario Government website Ontario.ca; NDMNRF IB
Approved action plans and status reports for the two prior IFAs (including any interim status reports); reported progress towards the completion of actions in annual reports	reported progress towards the completion of actions assigned in action plans (see Appendix E of this IFAPP) is provided in annual reports while information regarding the consideration of audit results in FMPs is provided in year seven and year ten annual reports (2009 FMPM) and year five or final year annual reports (2017 FMPM) for the FMP period(s) within the audit period to be provided "on award".	NDMNRF IB (normally provided with the Request for Services)
Key maps	electronic map of MU for use in notices including scale, major communities, MU boundary and major highways. NDMNRF map from public notices may be suitable; confirm with the auditor. if not included in the FMP, map that includes MU location within the NDMNRF administrative region and district(s), locations of forest company offices, NDMNRF offices, wood processing sites, other significant reference features e.g., settlements,	NDMNRF Region or District NDMNRF Region

Appendix B - Audit information

Item	Notes	Usually Provided by
	transportation corridors, water bodies and/or land uses, etc.	
LCC terms of reference		NDMNRF District
Listing of information available via the information management system or from other centrally maintained sources	Summarize key administrative steps and identify when they were taken (for example, when various annual report submissions were made).	NDMNRF IB provides access to the information management system for the auditors
NDMNRF overdue invoiced balances	related to payment of forestry futures and Ontario Crown charges.	NDMNRFNDMNRF FID
Silviculture monitoring results (NDMNRF District)	NDMNRF District Silviculture Monitoring results (where they may exist).	NDMNRF Region or District
Sustainable Forest Licence	including all amendments for period of audit.	NDMNRF IB
Wood supply agreements	relevant to Appendix E of SFL, Appendix D of APFA or management unit administered by the Crown; include documentation of any sharing arrangements or related contractual arrangements.	NDMNRF IB

Preparation of the draft audit plan

- Information to be **made available** to the auditor for use in preparing the first draft of the audit plan.
- Auditors are to gather this information and/or copy if they deem necessary at the auditor's expense, unless otherwise specified.
- Auditors are expected to thoroughly review the information prior to commencing the field work.

Item	Notes	Usually available at
First Nations and Métis consultation notices	for each community copy of the notices for the applicable First Nations and Métis consultation approach used throughout development of the FMP.	NDMNRF Region or District
First Nations and Métis values: reports on protection, background reports	final First Nations and Métis background information reports where not already included in the FMP.	NDMNRF Region or Districts
Aggregates	spatial information and/or maps of forestry aggregate pits; AWSs may already have information shown in 'aggregate extraction areas' and will cover forestry aggregate pits under the 2009 FMPM.	NDMNRF District

Appendix B - Audit information

Item	Notes	Usually available at
Agreements - other	includes wood supply agreement memoranda of agreement (MOAs) and other agreements (e.g., with tourist operators, trappers, etc.); copies of other business-to-business agreements are not required unless they have been made available to NDMNRF e.g., Resource Stewardship Agreements are not expected to be available as evidence unless previously either included in the FMP or provided to NDMNRF as part of the FMP (or amendment) approval process or unless both parties to the agreement agree to provide the RSA to the auditor.	SFL or AFA office
Annual reports (MU)	for the periods covered by the two most recent year seven or year ten annual reports (2009 FMPM) and/or year five or final year annual reports (2017 FMPM) for the FMP period(s) including text, tables, spatial information and/or maps (harvest, renewal, tending, aerial herbicide, insecticide application) if not already provided “on award”.	digitally via the information management system beginning in 2003/04 or earlier for annual reports For those not on the information management system: MU reports: plan author (SFL, AFA or NDMNRF as applicable)
AWS (complete), FOPs, revisions	complete AWS including spatial information and/or maps, compliance plan/schedule; include any prescribed burn plans including slash pile burning, aerial herbicide or insecticide project descriptions and plans if approved separately from AWS; include FOPs and any changes; include any revisions.	digitally via the information management system beginning in 2006/07 or later For those not on the information management system: plan author’s office (SFL, AFA or NDMNRF as applicable)
Compliance plans	five or ten-year strategic SFL or AFA compliance plan should already be provided as part of the FMP; District compliance plan when applicable.	SFL or AFA office, NDMNRF Region or District

Appendix B - Audit information

Item	Notes	Usually available at
Harvest records	including audit period and previous planning term which has lapsed; including year of depletion, stand number, area.	MU manager office (SFL, AFA, NDMNRF Region as applicable)
FMP request for individual EA	including related documentation such as correspondence file, minutes of meetings, MECP's decision.	MNRF Region
FMP planning team minutes, correspondence	Relevant correspondence files and presentations if requested	NDMNRF Region
FMP summary of public comments	the summary is required as part of the supplementary documentation to include comments for each public information centre and any other public meetings held throughout development of FMP.	plan author (SFL, AFA or NDMNRF as applicable) or digitally via the information management system for 2008 and later FMPs
FRT specified procedures report or other documents provided by NDMNRF	provided to the auditor for use in planning the field audit sampling as well as in conducting the field audit. If the report is not available in time for the site selection process, NDMNRF should provide the sample list of invoices (on which the specified procedures were performed) to the auditor.	NDMNRF CFLPB
Herbicide application	records indicating criteria/rationale for herbicide application; post operations report.	MU manager office (SFL, AFA, NDMNRF Region as applicable)
Insect pest management	records indicating documentation of consideration of management options for areas eligible for insect pest management; post operations report.	MU manager office (SFL, AFA, NDMNRF Region as applicable)
LCC minutes, correspondence	Relevant correspondence files and presentations if requested	NDMNRF District
Overlapping FRL agreements		NDMNRF District
Renewal charge analysis	For each year in the audit period, for the FRT or special purpose account as applicable.	NDMNRF Region
Road construction and maintenance agreement	invoices, including maps showing location of activities.	SFL or AFA office, NDMNRF Region for MUs administered by the Crown
Silvicultural assessment records for all lands on the MU (Class X, Y and Z)	including results of establishment surveys, FTG surveys, Silviculture Monitoring See specific SFL for description of lands.	MU manager office (SFL, AFA, NDMNRF Region as applicable)

Appendix B - Audit information

Item	Notes	Usually available at
lands or Cat 1, 2); including maps of locations identified at time of SFL issuance and areas assessed/remaining for Class Y, Z and Cat 2 lands		
Values information	the FMP includes the most recent values maps at the time of FMP production; the auditor may require access to the most recent values information for planning field audit sampling e.g., access to LIO data through arrangements with NDMNRF staff.	NDMNRF Region

Field audit

- Information **to be made available** to the auditor for use at the start of the field audit.
- Auditors may gather and review this information and/or copy if they deem necessary at the auditor’s expense (or review on site), unless otherwise specified.

Item	Notes	Usually available at
Aerial photographs	as required and if available (e.g., for field sampling locations).	MU manager office (SFL, AFA, NDMNRF Region as applicable)
AWS, prescribed burn, herbicide, insecticide, mining claim holder notices	include all required public notices and direct written notices (e.g., letters, e-mail).	NDMNRF District
Exception monitoring data/ records	source data/records documenting any forest management guide exceptions monitoring that occurred during the audit period where not already included as part of the annual report (i.e. for exceptions to guides in SGRs or AOC prescriptions).	SFL, AFA or NDMNRF office as applicable
FMP amendment public notices	if not already provided previously with amendments.	NDMNRF Region or District
FMP amendments - administrative	include relevant documentation (e.g., requests for amendments, LCC recommendation, NDMNRF review, District Manager’s decision, approved amendments).	NDMNRF Region or District digitally via the information

Appendix B - Audit information

	Item	Notes	Usually available at
			management system
	Public information centre / forum attendance list	for each public information centre / forum and any other public meetings held throughout development of the FMP.	NDMNRF Region
	Public information centre / forum document list	list of documents, exhibits and background information used at each public information centre / forum and any other public meetings held throughout development of the FMP.	NDMNRF Region
	FMP public notices	including invitations sent directly to individuals or organizations, advertisements placed in the media, any other notices such as flyers or posters.	NDMNRF Region
	FRT Agreement records	including any sub-accounts, invoices including spatial information and/or maps, records of payment of renewal charges, account balances.	SFL or AFA office
	Forest research support documents	if applicable, any documents evidencing auditee membership participation or support for forest research organizations, persons or research projects.	SFL or AFA office, NDMNRF Region or District
	Forest resource information - other	including landforms, geology, soils used in FMP development and implementation.	Auditee office (SFL, AFA, NDMNRF Region as applicable)
	Insect, disease, fire occurrences	information and documentation used to prepare annual reports including areas and volumes affected; include NDMNRF and Forestry Canada documentation if relevant to the MU.	MU manager office (SFL, AFA, NDMNRF Region as applicable)
	Monitoring records – other	records documenting other monitoring not otherwise referred to in this appendix (not compliance inspections) e.g., roads and water crossing monitoring, any identified FMP monitoring programs for operations that are not exceptions.	SFL or AFA office, NDMNRF District
	Operating procedures	internal directives, guides on environmental practices including to mitigate/minimize environmental impacts resulting from forest management practices and emergency procedures for woodlands operations.	SFL or AFA office, major overlapping licensees
	Organizational charts and related information	provide where human resources audit criterion 5.1 procedure 1 is to be applied (confirm with the auditor): company and NDMNRF District organization charts indicating all relevant forestry staff, (personal	SFL or AFA office, NDMNRF Region

Appendix B - Audit information

	Item	Notes	Usually available at
		employee details, such as birth date or evaluation records are not to be made available).	
	Planning inventory current	information regarding current FRI used in the FMP development process including spatial information and/or maps, electronic records, ledgers, tables and any updates; description of methodology and responsibilities for collection, compilation and update of FRI is in FMP as required in supplementary documentation.	digitally via the information management system beginning in 2006/07 or later For those not on the information management system: MU manager office (SFL, AFA, NDMNRF Region as applicable)
	Planning inventory past (or equivalent)	spatial information and/or maps and related information for past inventories.	MU manager office (SFL, AFA, NDMNRF Region as applicable)
	Policy or Mission Statement	provide where commitment procedures are to be applied; confirm with auditor.	SFL, AFA
	Information required for preparation of the draft audit plan	all information made available for preparation of the draft audit plan also needs to be made available at the start of the field audit.	MU manager office (SFL, AFA, NDMNRF Region as applicable)
	Resource inventory information - surveys	documentation of identification of values including methodology and results of all surveys conducted on the MU to identify values.	NDMNRF District
	Resource inventory information - other	trapline records, habitat supply assessment, game animal survey records, tourism and recreational use, etc.	NDMNRF District
	Training, documentation – relevant to staff licencing or certification	provide where human resources audit criterion 5.1 procedure 1 is to be applied (confirm with the auditor): details of company and NDMNRF staff training and instructional procedures relating to the use of pesticides and silvicultural contractors where licencing/certification is required including list of staff involved, their qualifications e.g., licencing by the MECP; list of certified compliance inspectors, relevant licenced scalers, tree markers.	SFL or AFA office, NDMNRF Region

Appendix B - Audit information

	Item	Notes	Usually available at
	Training, documentation – health and safety, professional and technical	provide where human resources audit criterion 5.1 procedure 1 is to be applied (confirm with the auditor): documentation of professional, technical or other training courses related to forest management activities and/or health and safety, seminars, list of staff attending, identification of qualifications, meetings attended by staff that deals with aspects of their management activities including those where staff have been instructors or speakers.	SFL or AFA office, NDMNRF Region
	Special Purpose Account records	including any subaccounts, invoices including spatial information and/or maps, records of payment of renewal charges, account balances.	NDMNRF Region

Appendix C – Audit plan template

Introduction

This audit plan has been prepared by _____ for the conduct of the 20__ Independent Forest Audit (IFA) of the _____ Forest, SFL # 123456.

The Sustainable Forest Licence for the Forest is held by _____ Company. The Forest is administered by the Ontario Ministry of Natural Resources and Forestry (NDMNRF) _____ District in the _____ Region.

The previous IFA (20__) was conducted by _____ Audit Firm. It resulted in ____ recommendations/findings, including a recommendation that the SFL be extended/a finding that the auditee was in compliance with the terms and conditions of the SFL/agreement.

Management unit context

Management unit characteristics and factors considered in the development of the audit plan and their implications for the specific audit assignment):

-
-

Management unit risk assessment

The audit team's management unit risk assessment consisted of the following process:

-
-

The management unit risk assessment identified the following risk areas (rated based on their likelihood of occurring):

-
-

As a result of the risk assessment, the audit team determined that none of the optional procedures need to be audited.

Or

As a result of the risk assessment, the audit team determined to audit the following optional audit criteria/procedures:

- Audit criteria #/Procedure # and description
-
-

Audit Schedule

Work plan to meet timelines for conducting and completing the audit assignment:

-
-

Key audit events

Task	Location	Target dates
Initial contact		
Management unit risk assessment		
Site selection		
Pre-audit meeting		
Opening meeting		
Field audit		
Closing meeting (includes draft version of audit report Appendix 1)		Within one week of last day on site
Draft audit report submission		DD/MM/YYYY (Within 30 days of closing meeting)
Presentation of findings to the LCC; and First Nations and/or Métis communities in or adjacent to the management unit		
Comments due on draft audit report		
Meeting to review draft audit report		
Final audit report submission		DD/MM/YYYY (Within 60 days of closing meeting)

Audit team

Name	Responsibility

Appendix C – Audit Plan Template

Name	Responsibility

Anticipated Level of Effort for the Field Audit

Name	Key Audit Tasks	Level of Effort (days)

Auditee responsibility

Name	Responsibility

Key contacts

Position	Name	Telephone	Email	Address (as required)
Lead auditor				
Primary company contact				
Senior company contact				
Primary NDMNRF District contact				
NDMNRF District Manager				
NDMNRF Region contact				

Appendix C – Audit Plan Template

Position	Name	Telephone	Email	Address (as required)
NDMNRF Regional Director				
NDMNRF CFLPB contact				
FFC contact				
LCC contact				
NDMNRF IB contact				

Method of public consultation

The public will be involved in the Audit in two ways: 1) through LCC participation; and 2) the auditors will solicit public input through a variety of outreach efforts.

The lead auditor will attend a LCC meeting on _____ to discuss the audit. The public consultation auditor will interview LCC members on various aspects of forest management, including their perceptions of how well the LCC is fulfilling its mandate. Every effort will be made to interview LCC members in person, however, meetings may also occur through video conferencing. Interviews at other times can be accommodated by telephone or other means of telecommunication. To protect the privacy of participants, video conferences should not be recorded. We are aiming for a sampling intensity of at least 50% of the LCC members and will increase the sampling intensity should the interviews reveal issues that are worthy of additional investigation. We will interview any LCC member who wishes to be interviewed; we urge LCC members to contact us to arrange for an interview.

About the time of the pre-audit meeting, _____ Audit Firm, in conjunction with the auditee and NDMNRF, will issue a notice advising the public that an Independent Forest Audit will be conducted on _____ Forest, and inviting comments regarding matters relevant to the audit period. We will advertise in three local newspapers – _____, _____ and _____ - as well as in the _____ News (and/or specify other means). The public notice will include the purpose of the audit, identification of the management unit being audited, the period of the audit, how the public may provide input and a notice (provided by NDMNRF) informing the collection and use of personal information for audit purposes. See section 2.4.2. Communications for more information

Methods of sampling and evidence-gathering

Field sampling will inspect a minimum of 10% of the forest management activities undertaken on the Forest during the audit period. A 10% sample of FRT-funded activities conducted during the year of the FRT specified procedures report will also be inspected to ensure on-the-ground activities are consistent with mapped reports. If applicable, for management units administered by the Crown, 10% of the area representative of the various activities reported as carried out using funds from the SPA will be randomly sampled. (Expand on description of

sampling approach here as may be required) If necessary, additional sampling will be undertaken should initial field sampling warrant further investigations to reduce audit risk.

All field sampling procedures will conform to accepted standards and may include linear measurements (e.g., riparian buffer widths), fixed plot measurements (e.g., regeneration success) or ocular observations (e.g., plantation survival assessment) dependent on the attribute of interest and site conditions.

A stratified random sample of sites will be selected by the lead auditor on the basis of operating season, silvicultural system adopted, contractor, forest cover types and access using GIS and the shapefile attribute table for each activity. This approach enables the rapid sorting and querying of the sample data set (e.g., sorting by year etc.), a visual assessment of the distribution of selected sites across the landscape and the compilation of sample areas, sample intensities etc. and a preliminary assessment of access requirements (i.e. air vs. ground). Shapefiles have been provided by _____ Company and an initial selection of sites is planned during the week of _____. Site selection will be reviewed with representatives of _____ Company and the NDMNRF at the pre-audit meeting. In addition to our selected sites, any additional sites identified by the LCC or public prior to or during the field audit will be visited by the audit team (if feasible).

In addition to observations made at sample site locations, the audit team will observe forest conditions and note whether these conditions are accurately reflected in the spatial information and/or on maps and/or other documents when travelling between sample site locations. Inconsistencies and/or observations of negative impacts will be noted and investigated.

The fieldwork phase of the audit will also include the following activities:

- Full examination of all documents (tables, maps, etc.) quantifying the nature, extent and location of activities and related monitoring results in relation to stated objectives and standards;
- Discussions with NDMNRF/ _____ Company representatives of any notable items witnessed at each location visited; and
- A sampling of compliance records to track incident reporting, follow-up, decisions, implementation and conclusions.

All team members will assess infrastructure construction, maintenance and abandonment (e.g., roads and water crossings) and assess sites for operations compliance etc. Site observations will be recorded in audit logbooks and by digital photos. The audit team will meet each evening to share and discuss information and findings from the day's field activities. Photos should not include images of identifiable individuals or the license plates of vehicles belonging to the public.

Trucks and a helicopter will be used to conduct the field sampling. End-of-day and/or start-of-day meetings will be held with the auditee to ensure everyone is kept aware of significant findings and/or emerging issues. Field work is scheduled to start the morning of _____ and be completed by _____. Helicopter work is tentatively scheduled for _____. This work will be done in conjunction with helicopter work for the _____ Forest in order to save on ferrying charges etc.

The auditee will prepare a field guide/binder or equivalent package on the sites selected for review in the field audit. Relevant information on forest management activities which have been planned and/or carried out for each selected site is gathered together to provide the audit team with a practical reference source for each site. The audit team requests that the following information be included in the field guide/binders:

-
-

Closing Meeting

The audit team’s proposed approach to conducting the closing meeting:

-
-

Appendix D – Reporting format

Preparation of a forest audit report

Clause 7(1)(b) of O. Reg. 319/20 specifies that a forest audit report shall “be prepared in accordance with Appendix D of the document entitled “Independent Forest Audit Process and Protocol”.

This Appendix D sets out the requirements for the preparation of an independent forest audit report for the purpose of clause 7(1)(b) of O. Reg. 319/20.

General

Objectives of reporting

This appendix applies to the production of both the draft audit and final audit reports. Audit reports are intended to honour the need for accountability to the public regarding the management of Crown forests, and to provide general and technical feedback to the auditee, NDMNRF and other key users of the forest. The intent of this reporting approach is to produce a short summary report in general language, which provides a balanced overview of the audit results (positive and negative) for the general public. More detailed technical information is included as appendices.

Content responsive to sections 4.5, 4.7 and 4.8 of the report as specified below are somewhat more detailed than the rest of section 4, as they address the key areas of compliance with the legislation and policy framework, and require a conclusion on whether or not the forest is being managed consistently with principles of sustainable forest management and in compliance with licence terms and conditions.

The report appendices serve the key technical audiences outlining each finding (and best practices as encountered), the evidence and analysis upon which the finding is based and the key elements of the IFAPP being examined to reach the finding. Characteristics of the report appendices include:

- Detailed technical language;
- References the part of the IFAPP through which the audit enquiry was conducted;
- Sets out details of facts observed; analyzes facts against procedure and audit criteria requirements;
- Concludes and sets out finding (or best practice); and
- Used by auditee to trace finding backwards to discern what was ‘wrong’ and why – supports action plan development.

The final audit report must be submitted in a format compliant with the *Accessibility for Ontarians with Disabilities Act* and for posting to the Ontario Government website and must not contain personal information.

Language in reports

- Language used in different parts of the report will reflect a balance between technical information and ease of understanding. Given the varied background of potential audiences, jargon and difficult vocabulary should be avoided as much as possible in the main part of the report.
- Language in the executive summary and Sections 3 and 4 of the main report should be general, as those portions of the report are intended to primarily serve the public audience.
- Language in Appendix 1 of the audit report can be more technical, as that portion of the report is expected to contain detail for professional users of the report.
- Cross-referencing, especially in Sections 3 and 4 of the main report, is very important, as additional detail to support general statements in those sections is to be set out in the appendices.
- Reports will use a single column format.

Report covers

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

Copyright statement

- Reports will have a copyright notice in the following form: “Queen’s Printer for Ontario, [*insert year of publication*].” The copyright notice will be prominently displayed, usually on the front cover or on the inside title page.

The following reporting template will be used for audit reports:

Audit report table of contents

1.0 Executive summary (1-2 pages)

- The executive summary will be in plain language so that it is easily understood by the general public and will be sufficiently comprehensive to function as a stand-alone document. The use of technical language as found in many forest management documents or in a financial auditor’s opinion statement will be minimized. Avoid repeated listings of findings. Acronyms should not be used.
- The executive summary will be signed and stamped by the lead auditor.
- It will summarize findings and anything else of significance that the audit team feels appropriate. The sustainable forest licensees responsible for the management of the unit during the period audited, and at what particular times, will also be included. The summary will clearly indicate whether or not management of the unit was in compliance with the legislation, regulations and policy that were in effect for the term subject to audit and, where appropriate, whether or not the unit has been managed in compliance with the terms of the Sustainable Forest Licence. Finally, the executive summary will set out whether or not the management unit was sustainably managed over the audit period.

2.0 Table of findings and best practices (2 pages, immediately following Executive Summary)

This table is to be prepared using the template included at the end of this section. This format (a) puts findings up front, and (b) puts the entire conclusion first. Under the 2nd and 3rd subtitles (see list below), findings are set out in the order in which the relevant audit principles appear in the IFAPP. Any best practices are included in the appropriate section (subtitles can be modified to indicate their inclusion).

Template for reporting:

Concluding statement
Include the entire conclusion here.
Findings and Best Practices
Finding number; finding wording;

3.0 Introduction

Provide an introduction under the following subheadings.

3.1 Audit process (1-page)

A high-level overview of the audit process including:

- When the audit was conducted and by whom (the audit firm and audit team members);
- The auditee, significant overlapping licensees, contractors and/or supply agreement holders;
- Audit period and scope (including which forest management planning process was subject to audit);
- Statement of legal requirement to conduct audits, reference to IFAPP as key source of direction; and
- Cross-references to Appendix 4 for more detailed information on the audit process (management unit risk assessment, field audit sampling, consultation, etc.).

3.2 Management unit description (1-2 pages)

Include a management unit location map (may be from the FMP or provided by NDMNRF) and brief description of the land base and/or forest composition. Include recent history and licensing of the unit. Keep in mind that detailed MU information is publicly available in the FMPs.

4.0 Audit findings

This section (including subsections 4.1 to 4.9) is intended to provide reporting to the public readership in general, using understandable language. It is also intended to present a balance of positive and negative results that, in the judgment of the auditor, is appropriate for the forest in question. This section also provides an opportunity for auditors to discuss, to the extent desired, any broader themes observed in the audit.

Address each of the subtitles below to provide a balanced summary of the findings made under the appropriate audit principle, noting findings and best practices to the desired degree, and providing cross-references to the fuller discussion of each finding in Appendix 1 (“Findings and Best Practices”) of the audit report. Auditors may choose to set out any or all findings verbatim in this section, cross-reference any findings as desired and/or remain silent on findings that the auditor does not feel warrant any inclusion in this main summary report. The key intent is that the auditor will emphasize in this section the most important messages from the audit for the general public. Where no findings or best practices have been identified in a section, insert one or two sentences to explicitly confirm that the section was examined. Similarly, insignificant non-conformances or non-conformances that have already been addressed by the auditee during the audit period need not be identified as findings but may otherwise be noted in the text.

The audit report will include a discussion of how the FMP has addressed protection measures for threatened or endangered species.

Set out the findings of the audit in a summary form. An *aggregate total of six pages or less* should be used for the first six principles.

4.1 Commitment

Where the commitment principle is deemed to be met for the sustainable forest licence holder, utilize the following:

“The commitment principle is deemed to be met for _____ since the _____ Forest is certified under the _____ certification standard.”

4.2 Public consultation, and First Nations and Métis community involvement and consultation

4.3 Forest management planning

4.4 Plan assessment and implementation

4.5 System support

4.6 Monitoring

4.7 Achievement of management objectives and forest sustainability (2 pages)

This section addresses the achievement of management objectives and sustainability in a relatively abbreviated manner; it concludes with a sustainability opinion. For any findings, provide cross-references to the fuller discussion in Appendix 1 of the audit report. Summarized text here will draw references from the more detailed analysis of objective achievement provided in the tables of Appendix 2 (“Management Objectives Table”). In situations where the audit period spans more than one FMP period, the assessment of objectives of the completed FMP will be set out in the tables in Appendix 2. Assessment of the objectives of the current FMP should be done in summary text form (noteworthy items only) and included in this part of the report. It may also comment on evidence of

adaptive management and/or continuity of management from one FMP to the next. This assessment of the achievement of objectives provides a foundation leading into the sustainability discussion and opinion.

Other information sources to be considered in this discussion and opinion statement include field audit observations, other audit evidence, year five and/or final year annual reports, particularly forest condition trends and the Determination of Forest Sustainability in those documents. The auditor's review of the year five and/or final year annual reports is to be summarized in this section (see IFAPP Appendix A, Audit Criterion 7.4, Procedure 1). With respect to Procedure 2 for Audit Criterion 7.4, auditors should highlight significant observations about the trends, rather than addressing all listed items under that Procedure. Include a summary table that compares forest condition trends and utilize findings from related audit criteria in 6.3 and 7 to discuss this table.

4.8 Contractual obligations (1 page)

This section provides a balanced, high-level summary of the licence holder's compliance with SFL or Algonquin Park Forestry Agreement (APFA) conditions, or other contractual obligations relevant to the management units administered by the Crown. Highlight significant findings (including findings and best practices) encountered under Principle 8 and draw conclusions on compliance with licence requirements. For any findings, provide cross-references to the fuller tabular examination of licence holder performance in Appendix 3. Procedure 1 of audit criterion 8.1.21 in the IFAPP provides direction that "The text of the audit report will summarize each of the specific terms...", the Procedure will be considered satisfied if each of the terms is clearly included in the table in Appendix 3.

4.9 Concluding statement (1 page)

Summarize the findings, set out the results as related to the audit purposes and draw on the most significant portions of the above text for the 8 key principles. Include conclusions on compliance with legislation and policy, on compliance with SFL (or APFA) terms and conditions and on the achievement of whether or not the forest is being managed consistently with principles of sustainable forest management. The issues carried over from a previous holder of the SFL and the length of time the current holder has had to address those issues will be considered in the concluding statement. The concluding statement will follow the standardized wording identified in one of the 3 forms set out below. Where the audit team concludes that the auditee has not complied, or has complied, with critical exceptions to the terms and conditions of the licence, it is important that auditors clearly set out the basis for this conclusion. The templates for those two situations provide a standardized format, but also require the insertion of unique text to describe the critical management weaknesses. The auditor may propose alternative wording for exceptional circumstances (e.g., pending or transitional SFLs) to the FFC and NDMNRF.

Note: Conclusions related to the APFA will follow the standardized wording for SFL situations outlined below, modified accordingly.

- Where the auditor concludes the auditee complied with the terms and conditions of the licence (or equivalent situation where there is no licence):

SFL situation: “The audit team concludes that management of the [*insert Forest name*] 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 [*insert licence holder name and licence number*]. The forest is being managed consistently with the principles of sustainable forest management, as assessed through the Independent Forest Audit Process and Protocol.”

Non-SFL situation: “The audit team concludes that management of the [*insert Forest name*] Forest was generally in compliance with the legislation, regulations and policies that were in effect during the term covered by the audit, and the NDMNRF met its legal obligations. The forest is being managed consistently with the principles of sustainable forest management, as assessed through the Independent Forest Audit Process and Protocol.”

- Where the auditor concludes the auditee complied with the terms and conditions of the licence with critical exceptions (or equivalent situation where there is no licence):

SFL situation: “The audit team concludes that, *with the critical exception(s)* noted below, management of the [*insert Forest name*] 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 [*insert licence holder name and licence number*]. The forest is being managed consistently with the principles of sustainable forest management, as assessed through the Independent Forest Audit Process and Protocol. The critical exception(s) is/are as follows: [*insert description of the critical flaws which must be rectified*].”

Non-SFL situation: “The audit team concludes that, *with the critical exception(s)* noted below, management of the [*insert Forest name*] Forest was generally in compliance with the legislation, regulations and policies that were in effect during the term covered by the audit, and the NDMNRF met its legal obligations. The forest is being managed consistently with the principles of sustainable forest management, as assessed through the Independent Forest Audit Process and Protocol. The critical exception(s) is/are as follows: [*insert description of the critical flaws which must be rectified*].”

- Where the auditor concludes that the licensee did not comply with the terms and conditions of the licence (or equivalent situation where there is no licence):

SFL situation: “The audit team concludes that management of the [*insert Forest name*] Forest was not in compliance with the legislation, regulations and policies that were in effect during the term covered by the audit, and the Forest was not managed in compliance with the terms and conditions of the Sustainable Forest Licence held by [*insert licence holder name and licence number*]. The forest is/is not being managed consistently with the principles of sustainable forest management, as assessed through the Independent Forest Audit Process and Protocol. The audit team identifies the following reasons for this assessment: [*identify the applicable rationale in relation to specific licence conditions and identify the link to sustainability and the specific critical findings in the audit report, as applicable*].”

Non-SFL situation: “The audit team concludes that management of the [*insert Management Unit name*] Management Unit was not in compliance with the legislation, regulations and policies that were in effect during the term covered by the audit, and the NDMNRF did not fully meet its legal obligations. The forest is/is not being managed consistently with the principles of sustainable forest management, as assessed through the Independent Forest Audit Process and Protocol. The audit team identifies the following reasons for this assessment: [*identify the applicable rationale for the assessment and identify the link to sustainability and the specific critical findings in the audit report, as applicable*].”

Appendices

Appendix 1 – Findings and best practices *(1 page per finding / best practice)*

This appendix is comprised of a series of completed templates (see template form below), organized in the order in which the procedures appear in the IFAPP. Auditors shall document the findings, fitting them into the appropriate part of the protocol (by Principle, Criterion and Procedure). Findings shall be clearly worded (avoid vague wording such as ‘should’) to facilitate the development of action plans.

Auditors should note that some of the boxes and subtitles in the template can be omitted if not needed. “Discussion” and/or “conclusion” may not be needed.

For the purposes of the closing meeting (Independent Forest Audit Guidance, Section 2.5.5), the preliminary concluding statement (Appendix D, Section 4.9) will also be included in this appendix.

<p>Independent Forest Audit – Record of finding</p> <p>Finding (or best practice) # <i>(insert number)</i></p>
<p>Principle: Principle number; Principle name</p> <p>Audit Criterion: Audit criterion number; relevant audit criterion wording (or paraphrasing/excerpts and cross-reference to IFAPP in instances where audit criterion is lengthy).</p> <p>Procedure(s): Procedure(s) number; relevant procedure wording (or paraphrasing/excerpts and cross-reference to IFAPP in instances where procedure wording is lengthy).</p>
<p>Background information and summary of evidence:</p>
<p>Discussion:</p>
<p>Conclusion:</p>
<p>Finding (or best practice):</p>

Appendix 2 – Management objectives table *(4 pages)*

This appendix presents the tabular analysis required by IFAPP audit criterion 7.2. Set out each FMP objective, along with the audit team’s assessment of the extent to which the objective has been achieved including the rationale, particularly where objectives are considered not to be met. The audit team’s assessment must clearly indicate whether the objective was achieved, partially achieved, or not

achieved. The auditors shall discuss the significance of any objectives that were deemed to be partially achieved or not achieved, including impacts on the achievement of management objectives and forest sustainability. Include cross-references to relevant findings and best practices. This appendix provides support for the discussion and conclusions presented in the main report under “Achievement of Management Objectives and Sustainability” (subsection 4.7). In situations where the audit period covers parts of more than one FMP period, the assessment of objectives of only the completed (older) FMP will be set out in the tables in this appendix. In such cases, assessment of the objectives of the newer (current) FMP should be done in summary text form (noteworthy items only) and included in subsection 4.7 of the main report.

Template for table:

Objective	Auditor assessment (achieved, partially achieved, or not achieved)	Auditor comments

Notes:

1. As long as changes do not conflict with the provisions above, the auditor may adjust the titles and/or number of columns, etc. to accommodate the needs of the particular context.

Appendix 3 – Compliance with contractual obligations (4 pages)

Tabular format (see template below) captures the results of the application of audit criteria for Principle 8 in Appendix A of the IFAPP (e.g., 8.1.1 to 8.1.20 for SFLs/APFA, 8.2.1 to 8.2.5 for management units administered by the Crown). While following the order of the audit criteria in Appendix A, the table will be modified as necessary to set out the actual conditions from the SFL (or APFA, management units administered by the Crown) being examined. Set out each condition on a separate row, along with the auditor’s comments on the degree of attainment of the condition including whether or not the condition has been met, any relevant findings or best practices, and cross-references to other relevant discussion in the report text.

The status of specific action plan items from prior audits (reviewed under audit criterion 8.1.9 or 8.2.2) should be noted only where the actions have not been achieved (or have been done exceptionally well). If longer lists of such action need to be set out, the auditor may prefer to document them at the end of this appendix following the table (less cumbersome than trying to list in one box in the table).

Template for table:

Licence condition	Licence holder performance
Payment of Forestry Futures and Ontario Crown charges	

Appendix D – Reporting format

Licence condition	Licence holder performance
Wood supply commitments, MOAs, sharing arrangements, special conditions	
Preparation of FMP, AWS and reports; abiding by the FMP and all other requirements of the FMPM and CFSA	
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	
Wasteful practices not to be committed	
Natural disturbance and salvage SFL conditions must be followed	
Protection of the licence area from pest damage, participation in pest control programs	
Withdrawals from licence area	
Action plan and progress towards the completion of actions as reported in annual reports or status reports prepared under previous versions of the IFAPP	
Payment of forest renewal charges to the FRT	
FRT eligible silviculture work	
FRT forest renewal charge analysis	
FRT account minimum balance	
Silviculture standards and assessment program	
First Nations and Métis opportunities	
Preparation of compliance plan	
Internal compliance prevention/education program	
Compliance inspections and reporting; compliance with compliance plan	
SFL forestry operations on mining claims	
Algonquin Forest Authority maintenance of public access roads	

Notes:

1. Where changes do not conflict with the provisions above, the auditor may adjust the titles and/or number of columns or rows, etc. to accommodate the needs of the particular context.

Appendix 4 – Audit process (3-5 pages)

Provide:

(a) A general discussion of the audit process used (including the management unit risk assessment process and findings), referring to the IFAPP as necessary. Refer to any unusual disposition of specific procedures. Auditors can address unique aspects of individual audits in this section, as necessary.

Template for table:

Procedures audited, by risk category

Principle	Optional – Applicable (#)	Optional – Selected (#)	Optional – % Audited	Mandatory – Audited (#) (100% Audited)	Comments
1. Commitment					
2. Public consultation and First Nations and Métis involvement					
3. Forest management planning					
4. Plan assessment and implementation					
5. System support					
6. Monitoring					
7. Achievement of management objectives and forest sustainability					
8. Contractual obligations					
Totals					

Notes:

1. Audit Procedures:
 - a. Optional - only those optional procedures identified through the management unit risk assessment process pursuant to Section 2.4.1 above or determined to be required through the audit process are audited; and
 - b. Mandatory – all mandatory procedures are to be audited.
2. Applicable procedures do not include those which are excluded because the forest is currently registered to ISO 14001 or certified to CSA, FSC or SFI standards.
3. In the Comments column, identify which optional procedures (if any) were audited (list the Procedure numbers).

(b) Sampling populations and intensity must be documented in a table using the following template. Modify table and/or provide additional explanation or interpretive notes as necessary.

Template for table:

Activity or feature (e.g., stratum)	Stratum size	Proposed sample size	Actual sample size	Actual sampling intensity (%)
(e.g., harvest, renewal, tending, road construction, forest aggregate pits, water crossings)				
FRT funded activities				

Notes:

1. Where changes do not conflict with the provisions above, auditors may adjust the titles and/or number of columns, etc. to accommodate the needs of the particular context.
2. As a subset of minimum sampling requirements, it must be demonstrated (in this table) that either of the following have been sampled:
 - a. 10% of FRT-funded activities for the year of the FRT specified procedures report, or
 - b. if applicable, 10% of the area representative of the various activities reported as carried out with funds from the SPA.

(c) Summary of consultation and input to audit. How information was gathered and from whom; may provide some background on issues raised by various parties providing input to the audit; include clear statements on First Nations and Métis consultation that was conducted.

Appendix 5 – List of acronyms used *(1-2 pages)* Auditors need to ensure that acronyms and their meanings are accurate and current.

Appendix 6 – Audit Team members and qualifications *(1 page)*

Appendix E – Action plans and reporting on progress towards the completion of actions

1.0 Action plans

Section 9 of O. Reg. 319/20 provides that the Minister may prepare an action plan to address findings included in an audit report and may require the holder of a forest resource licence for the management unit to participate in the preparation of the action plan. The Minister’s authority under section 9 has been delegated to the Director of the NDMNRF’s Integration Branch.

Action plans are significant components of the sustainable forest management framework under the CFSA. Action plans address a range of considerations that are integral to sustainable Crown forest management, including instances of non-compliance or inconsistency with applicable Crown Forest Policy Requirements. Action plans related to forest management in particular forest management units also provide information to assist in the development of subsequent forest management plans for those units.

In support of sustainable Crown forest management, audit findings of non-conformance will normally result in the preparation of an action plan to address those findings. Given the central role of licence holders in the implementation of forest management planning and forest management operations within a management unit over an audit period, licence holders within the management unit will normally be required to participate in the preparation of an action plan related to findings involving the management unit.

This Appendix E is intended to provide guidance for the preparation of an action plan and may be referred to or adopted by the Director, Integration Branch when determining the process for preparing an action plan.

1.1 Analysis

The identification of a responsible entity (e.g., licensee, auditee, NDMNRF unit or official) for addressing each audit finding will be determined through an analysis (e.g., root cause analysis) as part of the development of the action plan. The objective of the analysis, which may be a range of analytical processes, approaches, tools and techniques, is to identify the root cause or causal factor of the non-conformance. An analysis will be conducted in order to determine the best action to address or eliminate the non-conformance, including the identification of the entity (e.g., licensee, auditee, NDMNRF unit or official) responsible for completing the action. The action plan will document the resulting actions and responsible entities. The preparers of the action plan must confirm agreement/acceptance from the entity responsible for completing the action.

1.2 Action Plan Content (refer to sample attachments)

- title page - identifying name of the management unit, audit period and 'Action Plan'
- submission signature page
- approval signature page
- introduction – brief introduction that includes when the final audit report was received
- list each finding stated in the audit report and respond to each finding individually with:
 - i) the action required as determined by the analysis (actions are to clearly address the finding)
 - if there is more than one action for a finding
 - each action is to be separated and
 - each of these five requirements (items 'i' to 'v') is to be clearly identified for each action
 - if a finding is assessed at a corporate NDMNRF level, the action will state that the finding will be considered as part of the regular corporate planning and policy review cycle
 - ii) the entity (e.g., licensee, auditee, NDMNRF unit or official) and position title responsible for completing the action as determined by the analysis
 - iii) deadline date
 - iv) a method for tracking the progress of the action (should be sufficiently clear to facilitate the reporting on progress towards the completion of actions)
- pages are to be numbered to facilitate review and use of the document

The preparers of an action plan may wish to consult the LCC to address findings related to the LCC. They may similarly wish to engage representatives of First Nations and Métis communities to address findings related to their communities. In the case of a pending or transitional SFL, it may also be necessary to consult parties other than the current auditee/licensee to develop the most appropriate actions.

The preparers of the action plan may need to work closely with the auditee, the SFL holder and/or enhanced forest resource licence holders (if applicable) to develop the action plan and confirm

agreement/acceptance from the entity (e.g., licensee, auditee, NDMNRF unit or official) responsible for completing each action.

1.2.1 Due date

The action plan will normally be required to be prepared within three months of the Director, Integration Branch determining that such a plan shall be prepared.

1.2.2 Submission, approval and implementation

Following review of the action plan and agreement that the action plan is complete, the NDMNRF approval process will be initiated in accordance with the attachment: Sample Action Plan Approval Pages. The following will guide the process:

- An electronic version of the approved action plan with signatures up to and including the NDMNRF District Manager (or equivalent) will be submitted to the NDMNRF Region representative. The electronic version will be in a universal file format (an optimized “pdf”, not password-protected and free of any edits or comments). The action plan must be submitted in a format compliant with the *Accessibility for Ontarians with Disabilities Act* and for posting to the Ontario Government website.
- NDMNRF Regional Director ‘approval’ will be sought by the NDMNRF Region representative.
- Following final approval of the action plan, the NDMNRF Region representative will send an electronic copy of the approved action plan to the auditee (or NDMNRF District Manager in the case of management units administered by the Crown), NDMNRF District Manager (for SFLs), FFC and the NDMNRF IB representative.
- The auditee and NDMNRF will present the action plan to the LCC within two meetings following approval of the action plan by the NDMNRF Regional Director.
- Each entity (e.g., licensee, auditee, NDMNRF unit or official) that is identified in the action plan as being responsible for an action item, will be responsible for implementing the action item.

1.3 Public availability of approved action plans

The approved action plan is the official response to the audit report findings of non-conformance. Final audit reports and approved action plans will be made available to the public on a publicly accessible website. Action plans must not contain personal information.

2.0 Reporting on progress towards the completion of actions

As applicable, each entity (e.g., licensee, auditee, NDMNRF unit or official) that is identified in the action plan as being responsible for an action item shall report annually on progress towards the completion of actions as required by the 2020 FMPM Part E Section 2.1.4. The text of the annual report shall include a discussion of progress towards the completion of actions assigned under an action plan developed in

accordance with the applicable IFAPP. Reporting content and format requirements are detailed in this appendix.

For action plans prepared in response to IFAs conducted prior to 2018, the process for reporting on the progress towards the completion of actions assigned under an action plan will be completed in accordance with the applicable IFAPP.

2.1.1 Reporting deadlines and process

Annual reports are due November 15 of each year for the previous fiscal year. Each entity (e.g., licensee, auditee, NDMNRF unit or official) that is identified in the action plan as being responsible for an action item will report on progress towards the completion of actions in the first scheduled annual report submission following the calendar year in which the action plan was approved and annually thereafter until all actions are reported completed by the deadline date indicated in the RD Regional Director approved action plan. Where a sustainable forest licence holder is responsible for the submission of annual reports, the NDMNRF will supply a discussion of progress towards the completion of NDMNRF assigned actions to include in the annual report. Corporate NDMNRF or policy level findings are to be considered as part of the regular corporate work planning and policy review cycle and therefore do not need to be reported.

2.1.2 Content and format

In reporting progress towards the completion of actions in the text of the annual report, the responsible entity shall:

- describe each action that has been completed during the reporting period;
- reference the finding to which each action applies;
- note whether the action was completed by the assigned date, and by the entity and position title assigned responsibility for completing the action; and
- discuss the extent to which the action was effective in addressing the finding

The above content shall be presented in a format that enables comparison of reported progress towards the completion of actions within the approved action plan over subsequent reporting periods and in summary within the five year and final year annual reports.

Attachment
Sample action plan text format

_____ Forest _____ Independent Forest Audit action plan

Introduction

Indicate when the Director, Integration Branch determined that an action plan would be prepared

Findings of non-conformance

F#1: state finding as worded in audit report

Actions required:

- 1.
2. etc. if needed

Entity and position responsible:

- 1.
2. etc. if needed

Deadline date:

- 1.
2. etc. if needed

Method of tracking progress:

- 1.
2. etc. if needed

F#2:

Actions required:

- 1.
2. etc. if needed

Entity and position responsible:

- 1.
2. etc. if needed

Deadline date:

- 1.
2. etc. if needed

Method of tracking progress:

- 1.
2. etc. if needed

Attachment

Sample independent forest audit action plan signature page

_____ Forest _____ Independent Forest Audit action plan
Action plan submission signature page

Prepared by:

Date: _____

Insert name
Insert position title
Company name

Date: _____

Insert name
Insert position title
NDMNRF _____ Region

Reviewed by:

Date: _____

Insert name
Insert position title
Company name

Submitted by:

Date: _____

Insert name
District Manager
NDMNRF _____ District

Approved by:

Date: _____

Insert name
Regional Director
NDMNRF _____ Region