

# **Are Ontario's Independent Forest Audits (IFAs) effective?**

**A report prepared for the Forestry Futures Trust Committee by Peter Street, R.P.F.**

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## Are Ontario's Independent Forest Audits (IFAs) effective?

### Executive Summary

This report addresses two questions:

1. Are Independent Forest Audits (IFAs) effective in improving Forest Management in Ontario?
2. What potential changes could be made to further assist IFAs in improving Forest Management in Ontario?

Ontario's Independent Forest Audit (IFA) Program has been in place since 1996. The requirement for the IFA Program is the result Ontario Regulation 160/04 made under the *Crown Forest Sustainability Act (CFSA)*, and is further documented in Declaration Order MNR-75 – MNR's environmental assessment requirements for forest management on Crown lands in Ontario - Condition 36. The original 1994 Timber EA in its "*reasons for decision and decision*" identified that IFAs are part of establishing the "social licence" to continue forest management in Ontario.

This report is divided into five parts. Part 1 is an analysis of the Status Reports where Recommendations have been directed at SFLs or District MNR. The analysis covers forty (40) Forests from across Ontario for the time period-2009 to 2013. More recent reports are unavailable as they have not yet been tabled in the legislature-and are considered confidential. Part 2 is an examination of the same Status Reports examined in Part 1, where Recommendations have been directed at Corporate MNR. Part 3 is an examination of "Best Practices" identified in the forty IFAs considered above. Part 4 is an analysis of the cost-effectiveness of the IFA program over the last five (5) years and Part 5 provides some thoughts/comments on the qualifications of the 2017 IFA Audit Teams.

For the first three (3) Parts of the Report, the analysis was based upon the eight (8) Guiding Principles identified in the Independent Forest Audit Process and Protocol (IFAPP), namely;

- 1) Commitment,
- 2) Public Consultation and Aboriginal involvement,
- 3) Forest management planning,
- 4) Plan assessment and implementation,
- 5) System support,

- 6) Monitoring,
- 7) Achievement of management objectives and forest sustainability, and
- 8) Contractual obligations

Part 1 of the Report identified that the SFL Holders and Districts have done an excellent job of following through on the recommendations. Almost 95% of the actions required to meet the recommendations are completed, ongoing or waiting for the next planning cycle. Overall only 5% of all actions have not been taken due to: insolvencies, forests being returned to the Crown and/or changes in regulations or planning requirements that make the recommendations redundant. The analysis of the recommendations directed at SFLs or District MNRFS resulted in five (5) Findings for future improvements to the IFAs. These include:

- Finding #1: For Principle 1 Commitment: It is not evident that sufficient resources have been allocated to sustainably manage the forest when it has been returned to the Crown.
- Finding #2: For Principle 6 Monitoring: Insufficient compliance training was evident for new SFL and MNRFS staff as well as the need for refresher courses for existing staff.
- Finding #3: For Principle 7 Achievement of management objectives and forest sustainability: There were very few recommendations made by the auditors under Principle 7, as further training is required for Auditees and Auditors for developing and reporting on management objectives.
- Finding #4: For Principle 7 Achievement of management objectives and forest sustainability: The significance of not meeting or partially meeting plan objectives is not being questioned by the auditors.
- Finding #5: The terminology used in Status Reports was inconsistent or vague when reporting on the status of actions.

Part 2 of the Report analyzes four (4) Provincial Status Reports covering a period from 2008-2011. Overall Corporate MNRFS did an exceptional job at completing the required actions identified. The recommendations and resulting actions covered a very broad range of topics and resulted in many improvements to manuals and guides. Additional training for Staff and Planning Teams was a common result across most of the eight (8) IFAPP Principles. The Report notes that Provincial Status Reports from 2012 onward have not yet been completed as required. Also, the Report identifies that as of

2017, findings or actions that are the responsibility of Corporate MNRF will be “considered as part of the regular corporate planning and policy review cycle”. This is regrettable as the Provincial Status Reports also show the Auditees and the general public how IFAs are improving forest management in Ontario. As a result of this, the Report makes three (3) further Findings.

- Finding #6: Corporate Provincial Status Reports have not been prepared since 2012.
- Finding #7: Based on the new 2017 IFAPP, it is not clear how findings directed to Corporate MNRF are going to be tracked, most notably findings not associated with policy development.
- Finding #8: IFA Reports and Status Reports have not been published in a timely manner.

Part 3 of the Report examines the Best Practices identified in the forty (40) audit reports, to see if they are a missed opportunity for additional improvements to the management of Ontario’s forests. While some Best Practices have to be considered “proprietary” to the Forest Manager, a great number of the Best Practices could be shared and used to assist other Forest Managers to improve their operations. While findings and recommendations can be seen as the “stick” approach to improving forest management, the promotion of Best Practices could be utilized as a “carrot” type of approach. This part of the Report resulted in one Finding.

- Finding #9: The lack of sharing Best Practices in a timely manner is a missed opportunity to improve forest management on other units.

Part 4 of the Report found that the five (5) year cost of running the IFA Program averaged out to just \$0.04/m<sup>3</sup> with the average cost of an audit being \$89,654.00 per audit. These costs are viewed as very reasonable and, when considered over a five-year time frame, comparable to the costs associated with 3<sup>rd</sup> Party certification. As there have been recent changes made to the 2017 IFAPP to reduce the cost of the audits, no findings for improvement are being made at this time.

Part 5 of the Report is subjective and examines the qualifications of the Audit Team members that bid on the 2017 IFAs. Currently, there are only five Audit Firms that are included in the 2017 Vendor of Record (VOR) to conduct IFAs in Ontario. Three of the firms have been doing audits for many years. The fourth firm has one year experience in conducting an IFA and the fifth has yet to be awarded any audits. This part of the Report concludes that there are gaps in the knowledge and experience of the current slate of Auditor Teams. Having fully qualified auditors will lead to higher quality findings, which in

turn will improve forest management in Ontario. This part of the Report identifies six (6) Findings to improve the qualification of the auditors conducting IFAs including:

- Finding #10: For Principle 1 Commitment: There were no recommendations made by the Auditors concerning the effectiveness of the consultation with the public and aboriginal communities.
- Finding #11: Protocols in the IFAPP do not address the effectiveness of public and Aboriginal consultation.
- Finding #12: Based on the slate of Auditors for the 2017 IFAs, very few have harvesting and road construction experience.
- Finding #13: For the slate of Auditors for the 2017 IFAs, very few auditors have formal compliance inspector training.
- Finding #14: The 2017 IFAPP has insufficient protocols that require the expertise of a biologist or ecologist.
- Finding #15: Auditor resumes do not identify recent training taken to stay current with advancements in science and Provincial requirements.

The Report concludes that IFAs have made and continue to make an important and valuable contribution to improving forest management in Ontario. The audits provide useful guidance to both MNRF and SFL staff, and in general, the recommendations are acted upon effectively and in a timely manner. There are areas where the process can be improved, particularly in the areas of training, consultation, and public dissemination. This report identifies fifteen (15) findings for consideration by the Forestry Futures Trust Committee and the Ministry of Natural Resources and Forestry.

## Are Ontario's Independent Forest Audits (IFAs) effective?

### Background & Introduction:

Ontario's Independent Forest Audit (IFA) Program has been in place since 1996. The original 1994 Timber EA in its "*reasons for decision and decision*" identified that IFAs are part of establishing the "social licence" to continue forest management in Ontario.

The requirement for the IFA Program is the result Ontario Regulation 160/04 made under the *Crown Forest Sustainability Act (CFSA)*, and is further documented in Declaration Order MNR-75 – MNR's environmental assessment requirements for forest management on Crown lands in Ontario - Condition 36.

*"The Regulation stipulates that the auditors in conducting the IFA shall:*

- a) Assess to what extent forest management planning activities comply with the Forest Management Planning Manual and the Act;*
- b) Assess to what extent forest management activities comply with the Act and with the forest management plans, the manuals approved under the Act and the applicable guides;*
- c) Assess the effectiveness of forest management activities in meeting the forest management objectives set out in the forest management plan, as measured in relation to the criteria established for the audit;*
- d) Compare the forest management activities carried out with those that were planned; e) assess the effectiveness of any action plans implemented to remedy shortcomings revealed by a previous audit; and*
- f) Review and assess a licensee's compliance with the terms and conditions of the forest resources licence.*

*The Regulation also stipulates that, if applicable, the auditors shall provide a recommendation regarding the extension of the term of the licence under the Act."*

This report addresses two questions:

1. Are Independent Forest Audits (IFAs) effective in improving Forest Management in Ontario?
2. What potential changes could be made to further assist IFAs in improving Forest Management in Ontario?

## **Methodology:**

IFAs that have been tabled in the Legislature and their associated Status Reports were categorized and analyzed. Summary tables were developed and used to identify trends and to make follow-up recommendations. The forty (40) IFA Reports and their associated Status Reports included all of the forests in Ontario and covered the time period from 2009 to 2013. The four (4) Provincial Status reports that were also examined covered a period from 2008-2011. More recent Status Reports have yet to be tabled in the Legislature and as such are considered confidential.

This report is divided into five parts, namely:

- Part 1 is an analysis of the Status Reports where Recommendations have been directed at SFLs or District MNRF,
- Part 2 is an examination of the Status reports where Recommendations have been directed at Corporate MNRF,
- Part 3 is examination of “Best Practices” identified in the IFAs,
- Part 4 examines the cost-effectiveness of the IFA program, and
- Part 5. provides some thoughts/comments on the qualification of 2017 IFA Audit Teams.

For the first three (3) Parts of the Report, the analysis was based upon the eight (8) Guiding Principles identified in the Independent Forest Audit Process and Protocol (IFAPP), namely;

- 1) Commitment,
- 2) Public Consultation and Aboriginal involvement,
- 3) Forest management planning,
- 4) Plan assessment and implementation,
- 5) System support,
- 6) Monitoring,
- 7) Achievement of management objectives and forest sustainability, and
- 8) Contractual obligations



In preparing this report, two other reports on IFAs were also referenced. A 2011 unpublished report titled “The Independent Forest Audit (Ontario): Changing Forest Practices” by Sarah Bros (who was working for the FFTC at that time), covered the recommendations identified in the IFAs from 1996 to 2006. The second report examined was titled “Qualitative Analysis of Independent Forest Audit Recommendations Applied to Ontario’s Managed Forests” by Erin Burges and was prepared in April 2017, as part of an undergraduate thesis at Lakehead University. Erin’s thesis covered the period from 1999 to 2012. Both reports examined the Recommendations (and any Suggestions), made by the Auditors. The information summarized in this report is different in that it deals with how recommendations were dealt with by MNR and SFLs and not what types of recommendations or suggestions were made.

## **Part 1 Examination of Recommendations & Action Items directed at District MNR and SFLs**

Table 1 in Appendix A summarizes the recommendations and action items required to be undertaken as a result of forty (40) Independent Audits across Ontario from 2009 to 2013. This time period was selected as it covers the last complete round of audits that have been tabled in the Legislature. The recommendations and actions have been tallied according to the eight (8) IFA Principles. The action items have also been categorized by responsibility and status. Some leeway in classifying the action items was required as the interpretation of the requirements for Status Report varied across the Province. The assumptions made in classifying the action items included:

- a) Recommendations that required changes in future Forest Management Plans (FMPs) were counted as “Ongoing or waiting for next planning cycle” even though they were sometimes shown as “not complete” in the Status Reports,
- b) Items identified in the Action Plan Status reports as “Ongoing” were considered as “Completed and Ongoing”,
- c) If a recommendation called for an FMP amendment to the current plan - the recommendation was shown under plan implementation and not FMP Planning,
- d) Actions under the category “SFL” also include recommendations directed at individual companies on Crown Management Units,

e) Items shown in the status report as “not completed” because the timelines were not met have been shown as “completed” if shown as done in the Status Report (two years later),

f) The table does not include any recommendations for licence extensions, and

g) For the Black Spruce & Spruce River – Similar recommendations made to both Forests were counted as one recommendation since these two forests were amalgamated in 2011.

The 2009 to 2013 period was a very challenging time in Ontario with many mills closing, companies going into bankruptcy protection, receivership and SFLs being returned to the Crown. All this resulted in a dramatic reduction in the overall volume being harvested (almost a 50% reduction in the level of harvest). This period was also when the SFLs and Districts were under their greatest stress (due to staff shortages, MNRF transformation, and reduced income). A number of the recommendations and action items examined in this report are directly related to this downturn.

The types of recommendations based on the downturn in the economy and MNRF transformation also limits the ability to draw any direct comparisons to the Bros and Burges’ reports mentioned above, which covered an earlier period from 1999 to 2012. Both Bros & Burges’ showed that the number of recommendations was directly related to the level of the harvest (i.e. the more volume harvested the greater the number of recommendations made). Neither report looked at whether the recommendations were being followed.

**Table 1 Summary of the Organizations Responsible for Actions:**

Principle	# Actions	% of Total	# Actions Directed At			% of Action Directed At		
			SFL	MNRF	Both	SFL	MNRF	Both
<b>1. Commitment</b>	5	0.6%	0	5	0	0.0%	100.0%	0.0%
<b>2. Public Consultation &amp; Aboriginal Involvement</b>	52	5.9%	3	44	5	5.8%	84.6%	9.6%
<b>3. Forest Management Planning</b>	139	15.7%	34	65	40	24.5%	46.8%	28.8%

Principle	# Actions	% of Total	# Actions Directed At			% of Action Directed At		
			SFL	MNRF	Both	SFL	MNRF	Both
<b>4. Plan Assessment &amp; Implementation</b>	315	35.5%	216	63	36	68.6%	20.0%	11.4%
<b>5. System Support</b>	51	5.7%	12	30	9	23.5%	58.8%	17.6%
<b>6. Monitoring</b>	160	18.0%	72	49	39	45.0%	30.6%	24.4%
<b>7. Achievement of Management Objectives &amp; Forest Sustainability</b>	10	1.1%	5	3	2	50.0%	30.0%	20.0%
<b>8. Contractual Obligations</b>	156	17.6%	64	66	26	41.0%	42.3%	16.7%
<b>Total</b>	<b>888</b>	<b>100.0%</b>	<b>406</b>	<b>325</b>	<b>157</b>	<b>45.7%</b>	<b>36.6%</b>	<b>17.7%</b>

#### Observations from Table 1:

- The small number (less than 1%) of all Actions under the Principle 1 Commitment - is primarily due to the numerous requirements of MNRF policies and the 3<sup>rd</sup> Party Certification of SFLs. All five Actions that were identified are directed at the MNRF and four of these dealt with the Districts ensuring sufficient resources were available to take on the management of the two forests that had been returned back to the Crown (Recommendation #1).
- Almost 85% of all the Actions under the Principle 2 Consultation - were directed at MNRF. This makes sense as the Crown is the main party responsible for Consultation. The required Actions mainly dealt with updating LCC Terms of Reference or expanding/improving consultations with Aboriginal Communities.
- Almost one-third of all the recommendations and actions involved Principles 3 and 4 -Forest Management Planning and Plan Assessment & Implementation. There were no obvious trends in the Actions required as most of the Recommendations were management unit specific. These two Principles also have the greatest percentage of Actions that are ongoing in the Status Reports.

- While only 6% of the overall total, many of the Actions identified under Principle 5 System Support, dealt with value collection, mapping, and updating. One would think that over time the number of recommendations dealing with values mapping and updates would have diminished, but this has not happened. Verifying values, mapping them and sharing the information is complicated and a considerable work load for both parties. The number of new values identified varies greatly across the Province from 4-5 per year in Boreal Forests to 4-5 per month in the Great Lakes-St Lawrence Forests (mainly stick nests and unmapped streams).
- Actions identified under Principle 6 Monitoring - are split between Silvicultural Effectiveness Monitoring (SEM) and Compliance Monitoring. They are directed at both MNRF's and the SFL's monitoring programs. Further training was usually identified as an action item for Compliance Monitoring (Recommendation #2). For SEM, additional monitoring and finding a method to assess silvicultural effectiveness were the most common action items identified. The new 2017 FMPM Manual has additional SEM requirements and two new Annual Report (AR) Report Tables (AR12 – Status of Silvicultural Objectives (Forest Unit) and AR14 – Summary of Assessment of Establishment) which should reduce the number of future recommendations (to be called “findings” 2017 and beyond). This is another good example of IFA's effectiveness.
- Very few Recommendations or Actions were identified for Principle #7 Achievement of management objectives and forest sustainability, with only a total of 4 Recommendations and 10 Action Items. While many FMP Objectives are met through the development of the FMP, many of the other plan objectives are classified in the ARs and Trend Analysis as “partially completed”. Part of the problem lies with how plan objectives are worded and measured. Objectives, as set out in most FMPs, are really set out at ‘too high’ a level and as a result are incapable of being reasonably quantified. For example, many forest management plans have a broad objective to provide benefits to local Aboriginal Communities – these should have been further clarified and quantified (Recommendations #3 & #4).
- Similar to Principles#4 and #5, the Action Items in Principle #8 for Contractual Obligations were generally management unit specific. The only reoccurring recommendations and action items dealt with the lateness of AR submissions.

## Conclusions and Findings from Table 1

The Action Items were fairly well split between the SFL and MNRF. Many recommendations resulted in Action Items that involved the cooperation of both MNRF and SFL staff to resolve.

- **Finding #1: For Principle 1 Commitment: It is not evident that sufficient resources have been allocated to sustainably manage the forest when it has been returned to the Crown.**
- **Finding #2: For Principle 6 Monitoring: Insufficient compliance training was evident for new SFL and MNRF staff as well as the need for refresher courses for existing staff.**
- **Finding #3: For Principle 7: Achievement of management objectives and forest sustainability: There were very few recommendations made by the auditors under Principle 7, as further training is required for Auditees and Auditors for developing and reporting on management objectives.**
- **Finding #4: For Principle 7 Achievement of management objectives and forest sustainability: The significance of not meeting or partially meeting plan objectives are not being questioned by the auditors.**

**Table 2 Summary of the Status of all Actions by Principle**

Principle	# Of Actions Identified	# of Actions Completed (a)	% of Actions Completed	# of Actions Ongoing (b)	% of Actions Ongoing	# of Actions Not Completed (c)	% of Actions Not Completed
1. Commitment	5	5	100.0%	0	0.0%	0	0.0%
2. Public Consultation & Aboriginal Involvement	52	43	82.7%	7	13.5%	2	3.8%
3. Forest Management Planning	139	82	59.0%	51	36.7%	6	4.3%

Principle	# Of Actions Identified	# of Actions Completed (a)	% of Actions Completed	# of Actions Ongoing (b)	% of Actions Ongoing	# of Actions Not Completed (c)	% of Actions Not Completed
<b>4. Plan Assessment &amp; Implementation</b>	315	248	78.7%	56	17.8%	11	3.5%
<b>5. System Support</b>	51	42	82.4%	6	11.8%	3	5.9%
<b>6. Monitoring</b>	160	122	76.3%	31	19.4%	7	4.4%
<b>7. Achievement of Management Objectives &amp; Forest Sustainability</b>	10	5	50.0%	0	0.0%	5	50.0%
<b>8. Contractual Obligations</b>	156	125	80.1%	18	11.5%	13	8.3%
<b>Total</b>	<b>888</b>	<b>672</b>	<b>75.7%</b>	<b>169</b>	<b>19.0%</b>	<b>47</b>	<b>5.3%</b>

Notes on Table 2:

(a) Also includes actions identified in the Status reports as “completed and ongoing”.

(b) Also includes actions identified as “not completed” because they are waiting for next planning cycle.

(c) Also includes actions not completed because they are no longer required due to insolvencies or changes in planning requirements.

**Observations on the Status of Actions from Table 2:**

- The SFLs and Districts have done an excellent job of following through on the recommendations. Almost 95% of the actions required to meet the recommendations are completed, ongoing or waiting for the next planning cycle.

- Recommendations from previous Audits that have not been completed are usually carried over (or modified) by the Auditors in the IFA Report section on “Review of Previous Audit Recommendations”.
- Overall only 5% of all actions have not been taken due to: insolvencies, forests being returned to the Crown and/or changes in regulations or planning requirements that make the recommendation redundant. For example, the 50% of Principle 7 action items that have not been completed are from the Armstrong and Pic River Forests where both forests were returned to the Crown. The same is true for 8.3% of the action items not completed for Principle 8, with the exception the Whiskey Jack Forest where a 10 Year Annual Report had not been revised, reviewed and accepted within the target deadline.
- Classifications on the results used in the Status Reports were inconsistent or erroneous across the Province (Recommendation #5)

#### **Conclusions and Findings on the Status of Action Items:**

- Recommendations and their resulting action items are taken seriously by SFLs and the Districts and great effort is made to correct and improve the management of the forests.
- The timing of the submission of the Status Report (2 years after approval of the Action Plan) is appropriate with just under 95% of the actions required having been met or ongoing.
- The Independent Forest Audit Process and Protocol (IFAPP) should further clarify the “status” of the action items. Currently, each action item in Appendix “F” of the IFAPP is to be classified as - “complete, partially complete, ongoing, or not complete”. The term “partially complete” and “ongoing” was interpreted by Districts differently. The term ongoing was used in many cases to identify that monitoring would continue on into the future.
- **Finding #5: The terminology used in Status Reports was inconsistent or vague when reporting on the status of actions.**

**PART 2 Examination of Action Items for Recommendations directed at Corporate MNRF**

Four (4) Provincial Status Reports were analyzed covering a period from 2008-2011. Provincial Status Reports from 2012 onward have not yet been completed (Recommendation #6).

Table 2 in Appendix A summarizes the results of all recommendation directed at Corporate MNRF in these four Provincial Status Reports.

**Table 3 Summary of Status Reports for Provincial Action Plans from 2008 to 2011:**

Principle	# of Rec.	# of Actions	Completed	% Completed	Ongoing	% Ongoing	Not Completed	% Not Completed
1. Commitment	1	2	2	100%	0	0%	0	0%
2. Public Consultation & Aboriginal Involvement	11	14	14	100%	0	0%	0	0%
3. Forest Management Planning	26	30	25	83%	3	10%	2	7%
4. Plan Assessment & Implementation	6	9	7	78%	2	22%	0	0%
5. System Support	3	5	4	80%	1	20%	0	0%
6. Monitoring	11	14	12	86%	2		0	0%
7. Achievement of Management Objectives & Forest Sustainability	4	6	6	100%	0	0%	0	0%
8. Contractual Obligations	11	14	14	100%	0	0%	0	0%
<b>Total</b>	<b>73</b>	<b>94</b>	<b>84</b>	<b>89%</b>	<b>8</b>	<b>9%</b>	<b>2</b>	<b>2%</b>



### **Observations from Table 3:**

- Ninety-eight (98) percent of all actions identified as Corporate MNRF's responsibility have either been completed or are ongoing. Many of the action items involved improvements and changes to the Forest Management Planning Manual, additional training for Planning Teams, and improvements to a number of guides such as the Boreal Landscape Guide.
- Thirty (30) percent of all actions involved Principle #3 Forest Management Planning and eighty-three (83) percent of these were completed.
- The need for additional Compliance Training was identified in four action items in Principle 6 Monitoring. It was during this time period that major changes were made to the Compliance Program with a re-write of the Compliance Handbook in 2010 (supports Recommendation # 2).

### **Conclusions and Findings from Table 3:**

Corporate MNRF has done an exceptional job at completing the required actions identified. The recommendations and resulting actions covered a very broad range of topics and resulted in improvements to manuals and guides. Additional training for Staff and Planning Teams was a common result across most of the eight (8) IFAPP Principles.

Under direction in the new 2017 IFAPP, any findings that are to be addressed by Corporate MNRF "will be considered as part of the regular corporate planning and policy review cycle". This new direction, as well as the delays in posting the IFA reports on MNRF's website, is not consistent with the original EA decision to publish reports within four (4) months. Delays in producing Provincial Status Reports and the delays in publishing these reports (along with the IFA reports), goes against the guidance found in the *"Ontario Internal Audit Divisions Final Report of the Independent Forest Audit Review"* published in December 2011. In the Review, Consideration 13 states that *"The Ministry should consider enhancing the IFA process by pursuing all avenues that would result in the timelier posting of the Final Reports on the Ministry's website and also opportunities to communicate IFA results to the public"* (Recommendations #7 & #8).

- **Finding #6: Corporate Provincial Status Reports have not been prepared since 2012.**
- **Finding #7: Based on the new 2017 IFAPP, it is not clear how findings directed to Corporate MNRF are going to be tracked, most notably findings not associated with policy development.**
- **Finding #8: IFA Reports and Status Reports have not been published in a timely manner.**

### **Part 3 Best Practices**

Best Practices are defined in the 2017 IFAPP as “Highly effective novel approaches to various aspects of forest management or the application of established management approaches which achieve remarkable success”. These practices are “exceptional” and not just situations where the forest manager is simply meeting good forest management standards. Best Practices are not often shared with other forest managers or Districts.

The Best Practices identified in the audit reports were examined to see if they are a missed opportunity for additional improvements to the management of the forests of Ontario. Of the forty (40) audit reports, fourteen (14) forests included Best Practices. Of the fourteen forests, five forests had two (2) Best Practices each (Hearst, Algonquin Park, White River, Cochrane-Moose River and Spruce River Forests).

**Observations from the Forests with Best Practices:**

**Table 4: Best Practices Identified by Forest & Principle:**

<b>Principle</b>	<b>Forest</b>	<b>Best Practices</b>
<b>1. Commitment</b>	<b>Hearst</b>	- Hearst District MNRF, Hearst Forest Management Inc. (HFMI), Constance Lake First Nation and all other stakeholders are commended for their commitment to the Team Hearst approach and their hard work in making it work during the audit period.
<b>2. Public Consultation &amp; Aboriginal Involvement</b>	<b>Dryden</b>	- The use of First Nation Community Representatives Meetings in the FMP planning process was an innovative and effective approach to encourage and more fully engage First Nation planning team members in the forest management planning process.
	<b>White River</b>	- The Wawa District MNRF has been strongly supportive in furthering Pic Mobert and Pic River participation in planning and in the forest harvest sector.
<b>3. Forest Management Planning</b>	<b>Cochrane - Moose River</b>	- The ongoing multi-partner woodland caribou study is an excellent example of applied research that has provided and continues to provide significant science-based contributions to forest management planning.
	<b>Gordon Cosens</b>	- The Planning Team, Company and MNRF are commended for using the spatial modeling tool Patchworks as a basis for preparing the Long-Term Management Direction for the 2010 Cosens Forest Management Plan (CFMP).
	<b>Smooth Rock Falls</b>	- The ongoing multi-partner woodland caribou study is an excellent example of applied research that has provided and continues to provide significant science-based contributions to forest management planning.
	<b>White River</b>	- The Planning Team that developed the 2008 FMP has produced an exceptionally good document.

Principle	Forest	Best Practices
<b>4. Plan Assessment &amp; Implementation</b>	<b>Algonquin Park</b>  <b>Hearst</b>  <b>Lac Seul</b>  <b>Nagagami</b>  <b>Spruce River</b>  <b>Timiskaming</b>	<ul style="list-style-type: none"> <li>- The development and implementation of the species-at-risk area of concern prescription by the AFA and local MNRF field staff show a high level of commitment at the local level to ensure the objectives of the Endangered Species Act are addressed effectively.</li> <li>- The staff of the Company, MNRF Hearst District, and MNRF Fire are commended for an excellent collaborative effort in promoting, planning and implementing the first high-complexity prescribed burn in the Northeast Region in more than a decade.</li> <li>- McKenzie Forest Products Inc. is recognized for excellence in its overall implementation of its post-harvest assessment program and the highly refined effort to establish silvicultural ground rules best suited to the specific collection of micro-sites present within the forest complex to effectively establish appropriate conifer regeneration.</li> <li>- The analysis of forest renewal outcomes conducted by Jackfish River Management in conjunction with MNRF.</li> <li>- The staff of the Company, MNRF Thunder Bay District, and MNRF Fire are commended for successfully planning and implementing a silvicultural prescribed burn in boreal Ontario.</li> <li>- Timiskaming Forest Alliance and its shareholders are to be commended for doing what is right for the forest and avoiding the use of two-pass harvesting.</li> </ul>
<b>5. System Support</b>	<b>Pineland</b>	<ul style="list-style-type: none"> <li>- EACOM's information management system was deemed to be a best practice.</li> </ul>

Principle	Forest	Best Practices
<b>6. Monitoring</b>	<b>Algonquin Park</b>  <b>Bancroft Minden</b>  <b>Black Sturgeon &amp; Spruce River</b>  <b>Cochrane - Moose River</b>  <b>Smooth Rock Falls</b>  <b>Spanish</b>	<ul style="list-style-type: none"> <li>- The AFA staff are commended for operationally researching and developing a free-to-grow survey methodology that can be considered state-of-the-art and is better suited for application in the Great Lakes-St. Lawrence Forest.</li> <li>- Bancroft-Minden Forest Company is to be commended for its initiative in developing and diligently maintaining an electronic ledger system which continuously tracks the status of its operations and compliance activities and for sharing this information with MNRF.</li> <li>- MNRF Thunder Bay District is commended for developing a geographic information system (GIS) application that provides linkages between spatial and compliance monitoring data, thus helping staff discharge their compliance duties in a more effective manner.</li> <li>- The monitoring of silviculture effectiveness and compliance by MNRF during the audit term was deemed to be excellent.</li> <li>- The monitoring of silviculture effectiveness and compliance by the MNRF during the audit term was deemed to be excellent.</li> <li>- The Company (Eacom Timber) is commended for the development and implementation of its renewal tracking system.</li> </ul>
<b>7. Achievement of Management Objectives &amp; Forest Sustainability</b>	<b>None</b>	
<b>8. Contractual Obligations</b>	<b>None</b>	

#### **Observations from Table 4:**

While many of the above Best Practices are unique to a particular forest, a number of common themes can be seen, including:

- The FMPM allows flexibility in the consultative process when dealing with Aboriginal Communities which resulted in two (2) Best Practices to be issued under Principle 2 - Public Consultation & Aboriginal Involvement.
- Two (2) Best Practices were issued for a “multi-partner woodland caribou study” under Principle 3 - Forest Management Planning.
- Two (2) Best Practices were issued for the planning and the implementation of a prescribed burn (silvicultural prescription) under Principle 4 - Plan Assessment and Implementation. Both instances involved the close cooperation of Company & MNR District & MNR Fire Staff.
- Also under Principle 4, two (2) Best Practices were issued for their tracking and the analysis of forest renewal outcomes and four (4) similar Best Practices were issued under Principle 6 - Monitoring. It should be noted that the details of a Provincial Silvicultural Effectiveness Monitoring program are still being worked out to meet the new 2017 FMPM requirements.
- Three (3) Best Practices were issued under Principle 6 - Monitoring related to compliance monitoring and tracking of issues.
- While it is understandable that no Best Practices were issued under Principle 8 - Contractual Obligations, one would think that there would have been some Best Practices issued under Principle 7 - Achievement of Objectives and Forest Sustainability where targets were exceeded.

#### **Conclusions:**

While some Best Practices have to be considered “proprietary” to the Forest Manager (for example Eacom’s information management system on the Pineland Forest), a great number of the Best Practices could be shared and used to assist other Districts and Forest Managers improve their operations. While findings and recommendations can be seen as the

“stick” approach to improving forest management, the promotion of Best Practices could be utilized as a “carrot” type of approach. “Best Practices” should be shared as soon as possible, perhaps even before the Audit Reports are tabled in the Legislature. Perhaps the Ontario Professional Foresters Association’s regular newsletters could be used as a means to share these opportunities for improvement?

- **Finding #9: The lack of sharing Best Practices in a timely manner is a missed opportunity to improve forest management on other units.**

#### **Part 4 Cost-Effectiveness of IFAs**

This part of the report looks at the cost-effectiveness of the Independent Forest Audits. In the past, there have been concerns raised by the forest industry about the costs of running the program. From Table 6 below, it can be seen that the overall cost of running the IFA program averages out to just \$0.04/m3 with the average cost of an audit being \$89,654.00 per audit. These costs are viewed as very reasonable. The costs associated with 3<sup>rd</sup> Party certification audits are considered comparable when you consider their total costs over a five year period.

**Table 5 Summary of the costs associated with conducting the IFAs 2012-2017**

<b>Year</b>	<b># Of Audits</b>	<b>Total Audit Costs (1)</b>	<b>Ave. Cost/Audit</b>	<b>Volume Harvested M3 (2)</b>	<b>Cost of Audits/M3</b>
<b>2012/13</b>	9	\$882,528.07	\$98,058.67	12,435,183	\$0.07
<b>2013/14</b>	3	\$273,503.19	\$91,167.73	14,149,853	\$0.02
<b>2014/15</b>	5	\$395,760.35	\$79,152.07	13,659,424	\$0.03
<b>2015/16</b>	6	\$524,127.40	\$87,354.57	14,273,436	\$0.04
<b>2016/17</b>	12	\$1,061,969.23	\$88,497.44	15,263,497	\$0.07
<b>Total</b>	<b>35</b>	<b>\$3,137,887.24</b>	<b>\$89,653.92</b>	<b>69,781,392</b>	<b>\$0.04</b>

Notes: (1) Costs do not include HST, (2) Provincial Harvest Volumes taken from the 2017/18 Roads Funding Allocation Matrix - the volumes include all species utilized including biofibre and public fuelwood

In an effort to keep costs down MNRF has recently made a number of changes to the 2017 IFAPP. The audits are now “Risk-Based” where predetermined optional criteria need to be audited only if there is a high probability of a non-conformance. The reporting format has been also streamlined to further reduce the time required (and the costs) of preparing the reports. The lengthening of the audit scope from five (5) up to seven (7) years will also reduce the total costs of the program. As a result of these recent changes, the report does not make any Findings at this time to improve the cost-effectiveness of the program.

**Part 5 Other Ways to Improve IFAs - Auditor Qualifications**

Currently, there are only five Audit Firms that are included in the 2017 Vendor of Record (VOR) to conduct IFAs in Ontario. Three of the firms have been doing audits for many years. The fourth firm has one year’s experience in conducting an IFA and the fifth has yet to be awarded any audits. Many of the individual auditors for all five firms are very well-trained auditors who also do ISO, FSC and SFI Audits.

The FFTC is interested in expanding the number of audit firms. New auditors are also required to replace those that will probably be retiring in the next few years. This section of the report is subjective and examines the qualifications of the Audit Team members that bid on the 2017 IFAs. These observations and comments are not made to criticize the existing auditors but to identify shortcomings in the talent pool of the auditors available.

**Table #6 2017 Audit Team Members Qualifications**

<b>IFA Elements</b>	<b>Auditor Qualifications</b>	<b>Observations &amp; Comments in Comparison to Recommendations made in Part 1 of this report</b>
Public & Aboriginal Consultation	All five firms have experience with public and Aboriginal consultation.	Most of the recommendations reviewed in part 1 of this report only dealt with which Aboriginal Communities were contacted directly or via notices and mail outs. None of the recommendations spoke to how effective the communications were with both Aboriginal Communities and the General Public, which is a reflection of the IFAPP (Recommendation 10 & 11).
Harvesting & Road	Only one of the five Audit firms has a	Most of the recommendations dealing with harvesting and road construction



<b>IFA Elements</b>	<b>Auditor Qualifications</b>	<b>Observations &amp; Comments in Comparison to Recommendations made in Part 1 of this report</b>
Construction	team member with direct supervisory experience in harvesting and/or road construction operations.	dealt with meeting specific guide requirements such as tree retention or the proper installation of water crossings. None of the recommendations dealt with items like optimizing road location within the harvest block or the effective use of different harvesting techniques to meet site conditions/requirements (Recommendation #12).
Compliance Monitoring	Only one Audit Team has a certified Compliance Inspector.	Most monitoring recommendations dealt with the number of FOIP Reports submitted or the number of outstanding operational issues. There were no recommendations dealing with the quality and or the accuracy of the FOIP Reports submitted (Recommendation #13).
Silvicultural Activities	Three Audit Teams have hands-on experience supervising silvicultural activities.	Only a few IFA Reports mentioned the quality of the tree plants or site preparation. Some reports did speak to the effectiveness of the aerial and ground spray programs.
Silvicultural Monitoring	Three Audit Teams have hands-on experience with silvicultural monitoring.	Most recommendations dealt with the lack of regeneration monitoring or focused on the need for a better assessment procedure. Several new tables in the 2017 FMPM should improve the analysis of the effectiveness of silvicultural activities.
Wildlife & Ecosystem Management	All five firms have biologists or an ecologist on their teams.	There are no specific protocols requiring the technical knowledge of a biologist or ecologist in Principle 3 Forest Management Planning and in Principle 4 Plan Assessment and Implementation. There are protocols dealing with the availability of values maps and the development of AOC prescriptions using current guides – but these protocols could be effectively audited by an RPF. The protocols do not take advantage of the expertise of the audit firms (Recommendation #14).
Forest Management Planning	All five firms are familiar with the requirements of the 2009 FMPM.	As mentioned earlier more effort is required by Auditees and Auditors in assessing if management plan objectives are actually being met.  Comment - while IFAs will not start covering plans developed under the new 2017 FMPM for another 3 years, some AR and Trend Analysis requirements will

IFA Elements	Auditor Qualifications	Observations & Comments in Comparison to Recommendations made in Part 1 of this report
		come into play for the 2018 IFAs (Recommendation #13).
Modelling	Only two or three Audit Teams has a member that has actually used the SFMM.	<p>The Strategic Forest Management Model (SFMM) is fairly complicated and it even gets more complicated when spatial constraints such as providing for Caribou habitat mosaics are involved. Also, more spatial models are currently being used to help prepare FMPs (such as Patchworks and Woodstock).</p> <p>Section 3.4 “Proposed Long-Term Management Direction” in the 2017 IFAPP does require an in-depth investigation by the Auditors-of-the modeling done in preparation for an FMP. It should be noted however that there were no recommendations made with respect to the modeling carried out in the IFA reports examined in Part 1 of this report (Recommendation # 15).</p>
Contractual Obligations	All five firms have experience with contractual obligations.	A legal background is not required for assessing the contractual obligations associated with managing an SFL. The Protocols in Principle 8 only require the Auditors to verify that agreements are in place or timelines for the production of documents have been met. For example, many of the recommendations made under Principle 8 examined above dealt with not meeting timelines for AR submissions and review.

**Observations from Table 5:**

- While three of the five audit firms (and their Audit Team members) have many years of experience in conducting IFAs there are a few gaps in their current knowledge and experience. Only one audit firm is currently looking at bringing in new Auditors. Auditors are basically using the audits themselves (their auditing experience) to keep current with the requirements.
- The IFAPP protocols do not take full advantage of the expertise of Biologists/Ecologists. More emphasis in the IFAPP should be placed on the effectiveness of the modeling assumptions and the Area of Concern (AOC) prescriptions developed, especially in light of Species at Risk (SAR) requirements.

## **Conclusions and Findings from Table 5:**

Opportunities for auditors to keep current with new forest management planning requirements need to be provided by either the MNR and/or the FFTC. Audit firms should also be looking to bring in new team members with more recent practical experience. Having fully qualified auditors will lead to higher quality findings, which in turn will improve forest management in Ontario.

- **Finding #10: For Principle 1 Commitment: There were no recommendations made by the Auditors concerning the effectiveness of the consultation with the public and aboriginal communities.**
- 
- **Finding #11: Protocols in the IFAPP do not address the effectiveness of public and Aboriginal consultation.**
- **Finding #12: Based on the slate of Auditors for the 2017 IFAs, very few have harvesting and road construction experience.**
- **Finding #13: For the slate of Auditors for the 2017 IFAs, very few auditors have formal compliance inspector training.**
- **Finding #14: The 2017 IFAPP has insufficient protocols that require the expertise of a biologist or ecologist.**
- **Finding #15: Auditor resumes do not identify recent training taken to stay current with advancements in science and Provincial requirements.**

## **Report Conclusions:**

The Report concludes that IFAs have made and continue to make an important and valuable contribution to improving forest management in Ontario. The audits provide useful guidance to both MNR and SFL staff, and in general, the recommendations are acted upon effectively and in a timely manner. There are areas where the process can be improved, particularly in the areas of training, consultation, and public dissemination. This report identifies fifteen (15) findings for consideration by the Forestry Futures Trust Committee and the Ministry of Natural Resources and Forestry.

## Appendix A

**Table 1 Summary of Recommendations & Actions by Principle, Forest, and Status (Districts & SFLs)**

Principle	Forest	# Rec.	# Actions	Completed or Completed & Ongoing			Ongoing or Waiting Next Planning Cycle			Not Completed or No Longer Required		
				SFL	MNRF	Both	SFL	MNRF	Both	SFL	MNRF	Both
<b>1. Commitment</b>	<b>Armstrong</b>	1	2		2							
	<b>B. Spruce &amp; S. River</b>	1	1		1							
	<b>Nagagami</b>	1	2		2							
<b>Subtotal</b>		<b>3</b>	<b>5</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2. Public Consultation &amp; Aboriginal Involvement</b>	<b>B. Spruce &amp; S. River</b>	1	1					1				
	<b>Gordon Cosens</b>	1	4						4			
	<b>Lakehead</b>	2	7	2	5							
	<b>Ottawa Valley</b>	1	1		1							
	<b>Red Lake</b>	1	2		2							
	<b>Trout Lake</b>	1	4		4							
	<b>Wabigoon</b>	2	3		3							
	<b>Whiskey Jack</b>	1	3		1						2	
	<b>White River</b>	4	10		9			1				
	<b>Algonquin Park</b>	1	1			1						
	<b>Crossroute</b>	3	5		4			1				
	<b>Martel</b>	2	5		5							
	<b>Sapawe</b>	1	2	1	1							
<b>Algoma</b>	2	4		4								
<b>Subtotal</b>		<b>23</b>	<b>52</b>	<b>3</b>	<b>39</b>	<b>1</b>	<b>0</b>	<b>3</b>	<b>4</b>	<b>0</b>	<b>2</b>	<b>0</b>
<b>3. Forest Management Planning</b>	<b>Armstrong</b>	2	2					1			1	
	<b>Big Pic</b>	4	13		1			12				
	<b>B. Spruce &amp; S. River</b>	3	3				2					1
	<b>Caribou 2009</b>	3	4	1			3					
	<b>Abitibi River</b>	9	16	10	3		3					
	<b>Dog River Matawin</b>	2	2		1				1			
	<b>Dryden</b>	4	5	3	1	1						
<b>English River 2014</b>	1	2						1				1

Principle	Forest	# Rec.	# Actions	Completed or Completed & Ongoing			Ongoing or Waiting Next Planning Cycle			Not Completed or No Longer Required		
				SFL	MNRF	Both	SFL	MNRF	Both	SFL	MNRF	Both
	Gordon Cosens	2	3		1	1		1				
	Kenora	1	4	1	1	2						
	Lake Nipigon	3	8						8			
	Lakehead	2	11		1	6		1			3	
	Nipissing	1	3	1					2			
	Sudbury	2	8		6			2				
	Timiskaming	3	14		7							
	Trout Lake	1	3				1		2			
	Wabigoon	3	10	2		4			4			
	Whiskey Jack	3	8		6			2				
	Algonquin Park	1	1			2						
	Crossroute	5	11	3	7	1						
	Nagagami	1	4	4								
	Pineland	1	1					1				
	Romeo Mallet	2	3		1			2				
	Algoma	2	2						2			
	Lac Seul	1	1			1						
	Kenogami	2	3		3							
<b>Subtotal</b>		<b>64</b>	<b>139</b>	<b>25</b>	<b>39</b>	<b>18</b>	<b>9</b>	<b>22</b>	<b>20</b>	<b>0</b>	<b>4</b>	<b>2</b>
<b>4. Plan Assessment &amp; Implementation</b>	Armstrong	2	4					3				1
	Big Pic	1	5	4			1					
	B. Spruce & S. River	3	8	4			3			1		
	Caribou	4	11	8			3					
	Abitibi River	7	17	5	9		3					
	Dog River Matawin	8	21	16	1		4					
	Dryden	8	16	13	1		2					
	English River	5	9	6			1			2		
	Gordon Cosens	4	14	6		3	1		4			
	Kenora	1	1	1								
	Lakehead	7	18	9	1	7						1
	Nipissing	3	6			4			1		1	
	Ottawa Valley	1	4	2			2					
Pic River	1	3	3									
Red Lake	7	14	8		1	3			1		1	

Principle	Forest	# Rec.	# Actions	Completed or Completed & Ongoing			Ongoing or Waiting Next Planning Cycle			Not Completed or No Longer Required		
				SFL	MNRF	Both	SFL	MNRF	Both	SFL	MNRF	Both
	Spanish	1	5		4	1						
	Temagami	4	12		12							
	Timiskaming	1	2	2								
	Trout Lake	10	21	14			3		4			
	Wabigoon	6	21	18			3					
	Whiskey Jack	6	18		18							
	White River	3	6	1			4	1				
	Algonquin Park	1	1			1						
	Crossroute	4	8	5			3					
	Martel	1	3	3								
	Nagagami	1	4	2	1		1					
	Northshore	1	4	4								
	Pineland	2	5	5								
	Romeo Mallet	3	8	2		1	4		1			
	Sapawe	1	6		6							
	Algoma	5	12	10		2						
	Magpie	6	9	7								2
	Lac Seul	6	11	5	3	1		1			1	
	Kenogami	2	3	3								
	Ogoki	2	5	5								
<b>Subtotal</b>		<b>128</b>	<b>315</b>	<b>171</b>	<b>56</b>	<b>21</b>	<b>41</b>	<b>5</b>	<b>10</b>	<b>4</b>	<b>2</b>	<b>5</b>
<b>5. System Support</b>	<b>B. Spruce &amp; S. River</b>	1	3			3						
	Abitibi River	3	5	1	3		1					
	Dog River Matawin	1	3		3							
	Dryden	1	2		2							
	Kenora	1	1		1							
	Lakehead	5	11	1	5	4				1		
	Nipissing	3	4	2					2			
	Pic River	1	4		4							
	Spanish	1	2					2				
	Trout Lake	1	2		2							
	Wabigoon	2	3	1	2							
	Nagagami	1	4	1	1					1	1	
	Pineland	1	3	2			1					
	Algoma	1	4		4							

Principle	Forest	# Rec.	# Actions	Completed or Completed & Ongoing			Ongoing or Waiting Next Planning Cycle			Not Completed or No Longer Required		
				SFL	MNRF	Both	SFL	MNRF	Both	SFL	MNRF	Both
<b>Subtotal</b>		<b>23</b>	<b>51</b>	<b>8</b>	<b>27</b>	<b>7</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>0</b>
<b>6. Monitoring</b>	<b>Armstrong</b>	3	5					4			1	
	<b>Big Pic</b>	3	7	5	2							
	<b>B. Spruce &amp; S. River</b>	1	2			1			1			
	<b>Caribou</b>	3	4	1			2			1		
	<b>Abitibi River</b>	4	11	7	1		3					
	<b>Dog River Matawin</b>	2	4	4								
	<b>Dryden</b>	1	2	1			1					
	<b>English River</b>	5	6	4		2						
	<b>Gordon Cosens</b>	1	5			3			2			
	<b>Kenora</b>	2	5	3			2					
	<b>Lake Nipigon</b>	4	12	9	3							
	<b>Lakehead</b>	1	1	1								
	<b>Nipissing</b>	1	2			2						
	<b>Pic River</b>	1	2	1						1		
	<b>Spanish</b>	3	8	1	2	4		1				
	<b>Sudbury</b>	2	11	4	5	2						
	<b>Temagami</b>	1	2		2							
	<b>Timiskaming</b>	1	4		4							
	<b>Trout Lake</b>	2	6	2		1				3		
	<b>Wabigoon</b>	3	8	2		1				5		
	<b>Whiskey Jack</b>	3	7		7							
	<b>White River</b>	3	6	2	1			3				
	<b>Algonquin Park</b>	2	5	2		3						
	<b>Crossroute</b>	1	4		2			2				
	<b>Nagagami</b>	1	2	2								
	<b>Northshore</b>	1	4		4							
	<b>Romeo Mallet</b>	4	8	5		1	2					
	<b>Magpie</b>	3	6		3					1	2	
	<b>Kenogami</b>	3	10	3		6						1
	<b>Ogoki</b>	1	1			1						
<b>Subtotal</b>		<b>66</b>	<b>160</b>	<b>59</b>	<b>36</b>	<b>27</b>	<b>10</b>	<b>10</b>	<b>11</b>	<b>3</b>	<b>3</b>	<b>1</b>
<b>7. Achievement of Management</b>	<b>Armstrong</b>	1	2								2	
	<b>Pic River</b>	1	4	1						3		



Principle	Forest	# Rec.	# Actions	Completed or Completed & Ongoing			Ongoing or Waiting Next Planning Cycle			Not Completed or No Longer Required		
				SFL	MNRF	Both	SFL	MNRF	Both	SFL	MNRF	Both
Objectives & Forest Sustainability	Nagagami	1	2	1	1							
	Ogoki	1	2			2						
<b>Subtotal</b>		<b>4</b>	<b>10</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>2</b>	<b>0</b>
<b>8. Contractual Obligations</b>	Armstrong	2	7		3			4				
	Big Pic	4	14	3	3	4	4					
	B. Spruce & S. River	2	5	1		2	2					
	Caribou	2	2	2								
	Abitibi River	1	2		2							
	Dog River Matawin	1	1	1								
	Dryden	3	7			4	2			1		
	English River	3	6	2	1	2				1		
	Gordon Cosens	1	1	1								
	Kenora	1	1	1								
	Lake Nipigon	4	9	8							1	
	Lakehead	2	6	2	1						3	
	Nipissing	2	3		2	3	1					
	Ottawa Valley	1	2			2						
	Pic River	3	9	6							3	
	Red Lake	1	2	1	1							
	Sudbury	4	13	4	9							
	Trout Lake	3	5	2		2						1
	Wabigoon	7	16	10	2	2	1				1	
	Whiskey Jack	7	16		11				1		4	
	White River	2	5	3		2						
	Romeo Mallet	3	4	3			1					
	Sapawe	1	2		2							
	Algoma	2	6	3		3						
	Magpie	1	2		2							
	Kenogami	4	5		5							
	Ogoki	1	5		5							
<b>Subtotal</b>		<b>68</b>	<b>156</b>	<b>53</b>	<b>49</b>	<b>26</b>	<b>11</b>	<b>5</b>	<b>2</b>	<b>0</b>	<b>12</b>	<b>1</b>
<b>Total All Principles</b>		<b>379</b>	<b>888</b>	<b>321</b>	<b>252</b>	<b>99</b>	<b>73</b>	<b>47</b>	<b>49</b>	<b>12</b>	<b>26</b>	<b>9</b>
<b>Percentage of Actions</b>			<b>100%</b>	<b>36.2%</b>	<b>28.4%</b>	<b>11.2%</b>	<b>8.2%</b>	<b>5.3%</b>	<b>5.5%</b>	<b>1.4%</b>	<b>2.9%</b>	<b>1.0%</b>

Notes:

- Recommendations that required changes to future FMPs were counted as “Ongoing or waiting for next planning cycle” even though they were sometimes shown as “not complete” in the Status Reports.
- Items identified in the Action Plan Status report as “Ongoing” when they should have been reported as “Completed and Ongoing” - the Lake Nipigon Report has a number of examples where considerable work had actually been completed.
- Black Spruce & Spruce River – Similar recommendations made to both Forests were counted as one recommendation.
- If a recommendation called for an FMP amendment to the current plan - the recommendation was shown under plan implementation and not FMP Planning.
- SFL also includes recommendations directed at individual companies on Crown Management Units.
- Items shown in the status reports as not completed because the timelines were not met have been shown as completed if done in time for the Status Report.
- The table above does not include any recommendations for Licence Extensions.

**Table 2: Status Reports for Provincial Action Plans - from 2008 to 2011**

Principle	# Rec.	#Actions	Results
<b>1. Commitment</b>	<b>1</b>	<b>2</b>	<ul style="list-style-type: none"> <li>- Clarification of Management Roles and Responsibilities between two Districts with one common forest in NW Ontario.</li> <li>- Improved Planning Team Terms of Reference with respect to decision-making methods and dispute resolution processes for one forest (unclear if this was widely shared across the Province).</li> </ul>
<b>2. Consultation</b>	<b>11</b>	<b>14</b>	<ul style="list-style-type: none"> <li>- Improved relationships and additional consultation with Aboriginal Communities in NW Ontario</li> <li>- Additional funding to support LCC activities during planning.</li> <li>- Report to MOECC on the implementation experience of LCCs with the clarification that the number of LCCs required in a District is a local decision based on specific local circumstances, including cost and benefit considerations.</li> <li>- Request to amend Declaration Orders MNR-71 &amp; MNR-74 made to MOECC to reduce the social, economic and workload impacts of the Issue Resolution/IEA process. If approved the FMPM would be revised accordingly.</li> <li>- The Boreal Forest Landscape guide was approved in 2014 - in part as a response to concerns that timber management was having an impact on trapping.</li> <li>- A policy bulletin (Aboriginal Policy Branch; Policy Division Policy Bulletin #11: Sensitive Information Received from Aboriginal Communities) was developed and distributed to MNR Directors in Policy Division, Regional Operations Division, Provincial Services Division, and Forestry Industry Division. In addition to addressing the recommendation, the Crown Forests and Lands Policy Branch is developing best management practices to be delivered to planning teams at forest management planning training sessions.</li> <li>- A memo was sent from Director, Forests Branch to all Regional Directors and District Managers clarifying the scope of decisions that can be made in the issue resolution process.</li> <li>- Clarification was provided to a District with respect to involving a First Nation from Quebec in the forest management planning process.</li> </ul>

Principle	# Rec.	#Actions	Results
3. FMP	26	30	<ul style="list-style-type: none"> <li>- Review and adjustments of hardwood commitments were made on one forest.</li> <li>- Revised Provincial approach to collecting and utilizing values information (identified in both the 2008 &amp; 2009 Reports).</li> <li>- Annual funding for values collection for all forests and additional funding to meet planning requirements.</li> <li>- Improved alignment of FRI schedules to meet planning requirements (4 recommendations).</li> <li>- Improvements to the 2009 FMPM with respect to the use of contingency areas.</li> <li>- SFLs and Districts are required to achieve emails from FI Portal Submissions to track submissions of documents such as AWSs and ARs.</li> <li>- Improvements to the FI Portal planned to better track submissions.</li> <li>- The need for modeling tools to assist in risk-based cost-benefit analysis for pest management was identified and support for a Provincial Impact Assessment Model (PIAM) was provided by the NW Region - Ongoing.</li> <li>- Additional support for Planning Teams in the NE Region for modeling natural disturbances and succession.</li> <li>- Clarification that signed approval pages for publically available documents are to be held at District offices and are not required on web-based documents.</li> <li>- A review of the policy and procedures associated with management unit amalgamation (FOR 02 01 01) was completed - no changes were required.</li> <li>- Clarification and verification that tools associated with trade-off analysis are in place for amalgamated forests and are selected by the Planning Team when developing the plan's Terms of Reference.</li> <li>- Updates were made to the NE Region's Utilization Strategy to address marketability issues.</li> <li>- Revisions were made to the AR requirements to allow for slash management information to be tracked spatially.</li> <li>- Further direction to be provided to planning teams with respect to modeling industrial demand and declaring surplus harvest areas.</li> <li>- Additional trust revenue, disbursement and balance information will be considered as additional content for annual report tables where the information supports analysis of the adequacy of renewal funding and the setting of renewal charges.</li> <li>- Clarification on the use of Section 18 of the ESA to allow forest management plans to qualify as instruments of the Act was provided.</li> </ul>

Principle	# Rec.	#Action s	Results
<b>3. FMP</b>  <b>Continued</b>	<b>10</b>	<b>4</b>	<ul style="list-style-type: none"> <li>- Two recommendations on using bridging to harvest areas not completed and the reporting of the area harvested under bridging was not considered as these requirements are covered off in the FMPM. Not Completed</li> <li>- The approved Boreal Landscape Guide will provide direction on caribou management but additional direction may be provided by species at risk policies.</li> <li>- MNRF will evaluate the need for habitat protection models for songbirds. Ongoing</li> <li>- MNRF will review the measurement and reporting of silvicultural success as part of the Silvicultural Enhancement Initiative. Ongoing</li> <li>- The resources necessary to conduct additional inventory and monitoring of forest-dependent species at risk to adequately support forest management planning on a forest in NW Ontario was provided.</li> <li>- Phase I and Phase II Draft and Final FMP training continue to address required alterations and to ensure they are within the scope of the CFSA.</li> </ul>

Principle	# Rec.	#Actions	Results
<b>4. Plan Assessment &amp; Implementation</b>	<b>6</b>	<b>9</b>	<ul style="list-style-type: none"> <li>- A Damage and Destruction Policy was developed with respect to SAR - formally titled Categorizing and Protecting Habitat under the ESA, 2012.</li> <li>- A Kill, Harm and Harass Policy partially completed (expected in 2013). Ongoing</li> <li>- Changes (reductions) made to the planning and documentation requirements for clearcuts made in the Stand &amp; Site Guide.</li> <li>- It was clarified that plan reviewers can also be planning team members or advisors because of their local knowledge.</li> <li>- New FRI imagery was provided quickly for operational purposes.</li> <li>- MNRF and the FFTC developed a suite of technical transfer tools titled “Enhanced FRI Knowledge Transfer and Tools Development” and three workshops were held.</li> <li>- An assessment of the expenditures for one primary road in NW Ontario was undertaken.</li> <li>- Forests Branch will review the socio-economic aspects of the LTMD scoping and analysis when developing the next version of the FMPM. Ongoing</li> </ul>
<b>5. System Support</b>	<b>3</b>	<b>5</b>	<ul style="list-style-type: none"> <li>- Tenure review with an examination of possible funding options for SFLs (was partially completed).</li> <li>- Management Unit Annual Reports made available on MNRF’s website.</li> <li>- Improved document control on MNRF’s website.</li> <li>- Staffing reviews completed for all Districts within the NE Region.</li> </ul>

Principle	# Rec.	#Actions	Results
<b>6. Monitoring</b>	11	14	<ul style="list-style-type: none"> <li>- Additional compliance training was provided to District and SFL staff to improve working relationships (on two specific forests).</li> <li>- Increased scrutiny when guides are reviewed with respect to effects and effectiveness. Ongoing</li> <li>- Staffing reviews completed for all Districts within the NE Region. Compliance inspection requirements were considered in the reviews.</li> <li>- Additional Compliance Inspector Certification Courses offered and additional training opportunities for existing Inspectors was provided.</li> <li>- Two recommendations in part supported the MNRF's Silvicultural Enhancement Initiative (SEI), to look at the entire process for monitoring silvicultural activities, successional pathways and incorporating the results in forest management planning (included in the 2017 FMPM).</li> <li>- Forests Branch will review the requirements of monitoring programs for exceptions to guide direction during the development of the next version of the FMPM. Ongoing</li> <li>- Additional training was provided to planning teams with respect to written responses during plan development.</li> </ul>
<b>7. Achievement of Objectives</b>	4	6	<ul style="list-style-type: none"> <li>- Additional requirements were added to the 2009 FMPM to provide trend analysis information in year 7 and 10 ARs to assist in reporting sustainability.</li> <li>- Additional requirements in the 2009 FMPM to report spatially on planned versus actual caribou block harvest achievements.</li> <li>- Tenure review considered ways to encourage restoration requirements to improve forest stands degraded through historic management practices and natural disturbances - but the concept was not included as one of the core objectives of the review.</li> <li>- It was clarified to Regional Operations Division (ROD) Staff that the minimum balance in the requirement no longer applies when the licence is surrendered back to the Crown.</li> </ul>

Principle	# Rec.	#Actions	Results
<b>8. Contractual Obligations</b>	11	14	<ul style="list-style-type: none"> <li>- Increased importance of IFA Action Plans and Status Reports given by NW Region.</li> <li>- Information to be provided to SFL holders on amounts owing to their Renewal Trust Fund.</li> <li>- Steps were taken on two forests in NW Ontario to review wood supply commitments in Appendix E of the SFLs to release unused wood supply commitments. A similar recommendation on an NE Region forest was not required to be completed due to the SFL being surrendered to MNRF.</li> <li>- MNRF has completed a review of 18 of 20 business processes in the current Timber Billing and Receipt practices</li> <li>- MNRF initiated a process to send Agents for the Crown their reconciled worksheets and statements on a monthly basis.</li> <li>- Regional Operations Division will monitor action plan and status report preparation and work with their management unit contacts to meet submission timelines identified in the Independent Forest Audit Process and Protocol.</li> <li>- MNRF completed a comprehensive review of the performance of one SFL management company in NW Ontario.</li> <li>- A schedule for the amalgamation of two forests was completed and the amalgamation went through.</li> </ul>

Note the above table does not include Recommendations associated with licence extensions.