

Wisconsin Managed Forest Law Tree Farm Group

101 S. Webster Street
Madison, WI 53703

AFF 2015-2020 Standards of Sustainability for Forest Certification of
Private Lands
American Tree Farm System® Independently Managed Group (IMG)
Certification Standards 2015-2020

2019 Surveillance Audit



NSF International

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NSF Forestry Program Audit Report

A. Certificate Holder

Wisconsin Managed Forest Law Tree Farm Group

NSF Customer Number

1Y942

Contact Information (Name, Title, Phone & Email)

Katharine Haan, DNR - Tax Law Compliance Specialist & Group Manager
608.640.9457

Katharine.Haan@wisconsin.gov

B. Scope of Certification

Enrolled Wisconsin Managed Forest Law program members. The ATFS number is NSF-ATF-1Y942.

Locations Included in the Certification

Multiple locations in Wisconsin



MFLCertifiedGroup
Members-042219.xls

C. Audit Team

Michelle Matteo, ATFS Senior Lead Auditor for NSF
Beth Jacqumain, FSC Lead Auditor for SCS
Shannon Wilks, Team Auditor

Audit Date(s) (If multiple locations were audited, indicate the date of each site visit)

10-14 June 2019

D. Significant Changes to Operations or to the Standard(s)

None.

E. Audit Results

- No nonconformities or opportunities for improvement were identified.
- There was/were 3 opportunity(ies) for improvement identified. Summary:

ATFS OFI 5.3.1: There is an opportunity to improve landowner education and resource availability in relation to invasive species control. Continued OFI from 2018.

IMG OFI 3.1.d: There is an opportunity to improve the ranking of findings in the internal audit and the documentation and corrective actions taken to close out the non-conformity.

IMG OFI 4.1.c: There is an opportunity to improve the work with all appropriate parties to take corrective action and ensure timely implementation of CAR closure.

- There was/were 7 minor nonconformity(ies) identified. Summary:
- ATFS MIN 1.1.1:** Implementation of the written forest management plan and the forest activities, specifically by reviewing how Cutting Reports are used to ensure the FMP, CN, and implementation is not accurate, nor completed as noted in the Handbook. Management plans were not updated in a timely fashion to reflect harvest activities and the record keeping of such as part of the FMP update process was insufficient.
- ATFS MIN 1.1.2:** Member's management plans, including the description of current forest conditions and landowner objectives are not current/up-to-date, often after a mandatory practice has been completed.
- ATFS MIN 4.1.1:** Wisconsin's Forestry Best Management Practices for Water Quality relative to water bar installation on skid trails and haul roads are not being implemented as needed.
- IMG MIN 1.2.a:** Adherence to the Group Member eligibility requirements in regard to the ATFS contiguity rule for eligibility is not being followed.
- IMG MIN 1.2.b:** Group members compliance with all applicable requirements, with increased awareness/knowledge of the landowner responsibilities is not being met.
- IMG MIN 3.1.a:** Group internal audit did not cover all WI-MFL certification requirements, as the internal audit did not cover ongoing monitoring of conformance with the Independently Managed Group (IMG) requirements, based on the documentation provided.
- IMG MIN 3.1.e:** Group Organization has not fully ensured implementation of the corrective action(s) (previously identified in the internal audit) and monitoring conformity as part of the regular schedule of internal monitoring.

- There was/were 1 major nonconformity(ies) identified. Summary:
- ATFS MAJ 4.1:** Landowner did not meet or exceed practices prescribed by state forestry Best Management Practices (BMPs) that are applicable to the property. Repeated finding from Minor CAR 2018.

Issues identified at previous audits reviewed for continued conformance. Summary:

- ATFS OFI 1.1.1:** There is an opportunity to improve the implementation of the written forest management plan and the forest activities, specifically by reviewing how Cutting Reports are used to ensure the FMP, CN, and implementation are linked and accurate, actions undertaken on the Tree Farm should be consistent with the management plan and be consistent towards achieving the stated goals and prescribed objectives of the plan. **Upgraded** to Minor CAR 2019.
- ATFS OFI 1.1.2:** There is an opportunity to improve the member's management plans, including the description of current forest conditions and landowner objectives. **Upgraded** to Minor CAR 2019.
- ATFS OFI 2.1.2:** There is an opportunity to improve the training activities and/or communication strategies, relevant to the implementation of applicable ATFS standards, such as when working with landowners who must meet obligations such as harvest activities meeting BMP requirements or when inspecting sites for BMP conformance. **Closed** 06/14/19.
- ATFS OFI 4.1.1:** There is an opportunity to improve the use of Wisconsin's Forestry Best Management Practices for Water Quality relative to water bar installation on skid trails and haul roads. **Upgraded** to Minor CAR 2019.
- ATFS OFI 5.3.1:** There is an opportunity to improve landowner education and resource availability in relation to invasive species control. **Continued** OFI 2019.
- IMG OFI 1.2.a:** There is an opportunity to improve the adherence to the Group Member eligibility requirements in regard to the ATFS contiguity rule for eligibility. **Upgraded** to Minor CAR 2019.
- IMG OFI 1.2.b:** There is an opportunity to improve the Group members compliance with all applicable requirements, with increased awareness/knowledge of the landowner responsibilities. **Upgraded** to Minor CAR 2019.
- IMG OFI 4.1.e:** There is an opportunity to improve the Group entity's compliance with all applicable requirements of this standard which includes providing up to date roles, responsibilities, and conformity requirements that must be met by landowners, by the Group Manager. The guiding document for Landowners, the "MFL Handbook", is out-of-date on the MFL website; the posted version is from 2008, the current version is from 2017. **Closed** 06/14/19.
- ATFS Minor CAR 4.1:** Landowner did not meet or exceed practices prescribed by state forestry Best Management Practices (BMPs) that are applicable to the property. **Upgraded** to Major CAR 2019.



Yes No N/A (not using)

All logos and/or labels, including ANSI, ANAB, SFI, PEFC, ATFS, etc., are utilized correctly in accordance with NSF SOP 14680 and SOP 4876. If answering "No", a finding of nonconformity should be issued.

For Reassessment Audits:

Explain how the organization maintained and demonstrated the effectiveness and improvement of its system, including interactions between processes and locations, taking into consideration internal and external changes in order to enhance overall performance of policy and objectives.

Review the performance of the system over the period of certification (e.g., management review records, internal audit records, etc.), and the previous surveillance audit reports. Identify the records that were reviewed.

Answer: N/A, surveillance audit.

F. Appendices

- [Appendix 1:](#) Audit Notification Letter and Audit Schedule
- [Appendix 2:](#) Audit Standard Checklists
- [Appendix 3:](#) Site Visit Notes
- [Appendix 4:](#) Public Summary Report
- [Appendix 5:](#) Meeting Attendance
- [Appendix 6:](#) Form for Reporting a Forest Management Certificate



Appendix 1

Audit Notification Letter

30 May 2018

Mark Heyde
State of Wisconsin, Wisconsin Department of Natural Resources
101 S. Webster Street
P.O. Box 7921
Madison, WI 53707-7921

RE: Wisconsin Wisconsin’s Managed Forest Law (MFL) Certified Group – ATFS 2018 Recertification

Dear Mr. Heyde,

As we discussed, I will be conducting your MFL Program reassessment as described in the attached itinerary to the American Tree Farm System standards.

Preparing for the Audit

A key part of the audit is a review of selected evidence related to your program, which may include:

- Forest Management Plans
- Contracts for harvesting and silvicultural activities
- Documentation for monitoring, non-conformances identified and corrective action
- Approval for logo usage (if used)
- Internal Audit records
- Training records, license, certifications
- Documentation for operation of complaint procedure
- Documentation for membership

Please have this information available for me **during the audit**.

Scope of Certification: Enrolled Wisconsin Managed Forest Law Program members. The ATFS number is NSF-ATFP-1Y942.

Agenda for Review

Attached for your review is the tentative agenda that will guide the conduct of the audit. Please contact me via email or phone if you would like to recommend changes or have any questions regarding what is needed for the audit.

Thank you for selecting NSF to provide your audit services.

Sincerely,

Michelle Matteo
Senior Lead Auditor, NSF
413.265.3714
michmatteo@nsf.org

Audit Agenda

Type of Audit

- | | | |
|---|---|--|
| <input type="checkbox"/> Readiness Review (Stage 1) | <input type="checkbox"/> Registration (Stage 2) | <input checked="" type="checkbox"/> Surveillance |
| <input type="checkbox"/> Reassessment | <input type="checkbox"/> Transfer | <input type="checkbox"/> Verification |
| <input type="checkbox"/> Other _____ | | |

Audit Objectives

Review findings from the last audit. Determine if certification should be maintained to the following:

- AFF 2015-2020 Standards of Sustainability for Forest Certification and Guidance
- ATFS Eligibility Requirements
- ATFS Logo Use Guidelines
- ATFS Signage Use Guidelines
- ATFS Group Certification Reporting and Invoicing
- AFF Disputes and Appeals Procedure

Schedule

Date: 11 June 2018, Monday	
FMU/Location/Sites	Activities/ Site Notes
7:00 AM	Depart hotel for field sites
<i>2 hrs. approximate travel time</i>	Drive to location for Opening Meeting
9:00 am Field office	<ul style="list-style-type: none"> • Opening Meeting: Introductions, client update, review audit scope, audit plan, intro/update to FSC and SCS standards and protocols, review of open CARs/OBS, final site adjustments. • Document and record reviews may occur here or at any office visited during the audit. See Section 7 for the list of records/documents offices should be prepared to provide upon request.
Morning Field sites	All auditors , calibration. Field sites in Abitz, Millis, Mueller, Swanson, Wimme, Schmitz, Caulum, or Bauer Offices.
Afternoon Field sites	Split into teams. Field sites in Abitz, Millis, Mueller, Swanson, Wimme, Schmitz, Caulum, or Bauer Offices. TEAM 1: JACQMAIN & BERGMANN TEAM 2: MATTEO & BERG Teams further split as needed up to 4 teams.
5:00 – 6:00 PM	Return from field sites.
Date: 12 June 2018, Tuesday	
Brief office stops	Each team will visit a subsample of offices during the audit.
Field Sites	Split into teams to sample Abitz, Millis, Mueller, Swanson, Wimme, Schmitz, Caulum, or Bauer Offices.
5:00 – 6:00 PM	Return from field sites.



Date: 13 June 2018, Wednesday	
Brief office stops	Each team will visit a subsample of offices during the audit.
Field Sites	Split into teams to sample Abitz, Millis, Mueller, Swanson, Wimme, Schmitz, Caulum, or Bauer Offices.
Date: 14 June 2018, Thursday	
Brief office stops	Each team will visit a subsample of offices during the audit.
Field Sites	Split into teams to sample Abitz, Millis, Mueller, Swanson, Wimme, Schmitz, Caulum, or Bauer Offices.
5:00 – 6:00 PM	Return from field sites and travel back to Madison.
Date: 15 June 2018, Friday	
8:30 – 10:30 AM Madison office	Remaining ATFS Document and record reviews. Any staff interviews (list to be provided).
10:30 – 11:30 AM	Closing Meeting Preparation: Auditors take time to consolidate notes and confirm audit findings.
11:30 - 12:00 AM	Closing Meeting and Review of Findings: Convene with all relevant staff to summarize preliminary audit findings, potential non-conformities and next steps.
12:00 – 1:00 PM	Any follow up materials or planning for next audit.

Audit Logistics

Audit dates	11-15 June 2018																		
Audit team	Michelle Matteo, ATFS Lead Auditor and Witness Auditor, 413.265.3714 michmatteo@gmail.com																		
	Scott Berg, ATFS Team Auditor, 904.206.0118 rsbergassoc@aol.com																		
	Beth Jacqmain, FSC Lead Auditor, 218.256.2959 BJacqmain@scsglobalservices.com																		
	Stefan Bergmann, FSC Team Auditor, 608.216.6753 SBergmann@scsglobalservices.com																		
Wisconsin DNR Contacts	Forest Certification Coordinator: Mark A. Heyde, Sustainable Forestry Certification Coordinator Public and Private Forestry Section, Bureau of Forest Management Wisconsin Department of Natural Resources Phone: 608.267.0565 Mobile: 608.220.9780 mark.heyde@wisconsin.gov																		
	Group Manager: Katharine Haan Wisconsin DNR - Division of Forestry MFL Compliance Specialist Phone/ Mobile: 608.640.9457 Katharine.Haan@wisconsin.gov																		
	Gerald (Jerry) Crow, North Central Tax Law - Field Team Leader Forest Tax Law Section – Division of Forestry Wisconsin DNR 518 West Somo Avenue, Tomahawk, WI 54487 Phone: 715.453.2188 x1260 Mobile: 715.612.0980 gerald.crow@wisconsin.gov																		
Logistics	Audit team – Madison, WI arrival & departure; Lodging has been booked by DNR; Plans should be made to grab lunch in the morning or have lunch on site to expedite the visit; Travel will occur in your vehicles.																		
	<p>Eight (8) North Central Field Team Offices (Abitz, Millis, Mueller, Swanson, Wimme, Schmitz, Caulum, & Bauer) with Sites in the following counties: Oneida, Vilas, Juneau, Monroe, LaCrosse, Lincoln, Taylor, Clark, Jackson, Marathon, Portage, & Wood.</p> <p>Tree Farm selection of active or completed timber sales within the last two years; stratified by acreage category per ATFS guidance. Total sample size of 8 Offices.</p> <p>Number of field sites per ATFS Size Class required:</p> <table border="1" data-bbox="451 1381 1417 1654"> <thead> <tr> <th>Category #</th> <th>Acres Category</th> <th>Required # Tree Farms to visit (rounded up)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>10-100</td> <td>67</td> </tr> <tr> <td>2</td> <td>101-500</td> <td>6</td> </tr> <tr> <td>3</td> <td>501-1,000</td> <td>1</td> </tr> <tr> <td>4</td> <td>>1,000</td> <td>1</td> </tr> <tr> <td colspan="2"></td> <td>75</td> </tr> </tbody> </table>	Category #	Acres Category	Required # Tree Farms to visit (rounded up)	1	10-100	67	2	101-500	6	3	501-1,000	1	4	>1,000	1			75
	Category #	Acres Category	Required # Tree Farms to visit (rounded up)																
1	10-100	67																	
2	101-500	6																	
3	501-1,000	1																	
4	>1,000	1																	
		75																	
Final site selection will occur during the opening meeting of the audit. Please be prepared to provide maps showing management activities within the FMU over the past two years. The audit team will select an initial subset of sites for your certificate and will ask for additional information on these sites, including their accessibility and the likelihood of being actively harvested during the visit. Once we review this information, we will select a smaller number of sites to visit. On the day of the audit we would ask you to tell us about any sales that are being worked at that time, and we would add one or two of these if possible.																			

Appendix 2

American Tree Farm System Standard 2015-2020 Audit Checklist

1Y942 - Wisconsin Managed Forest Law Tree Farm Group

Name of Group Manager: Wisconsin DNR Managed Forest Law Program

Date of audit(s): 11-15 June 2018

Group Organization Internal monitors are encouraged to use this Monitoring Checklist to record and document objective evidence and findings for each AFF Standards Core Performance Measure and Primary Indicator. A narrative description of the objective evidence should be provided indicating what documents were reviewed, personnel interviewed, or field sites inspected. A check Mark (X) should be placed in the correct column indicating Conformance (Conform), Major Non-conformance (Major), Minor Non-conformance (Minor), and Opportunity for Improvement (OFI). Where a major or minor non-conformance is found, the internal auditor should fully document the rationale for the non-conformance on a Corrective Action Request (CAR) form (GO-06). Indicate (N/A) if the Core Performance Measure and/or Primary Indicators is not applicable under Objective Evidence. (Note that conformance is measured to the Core Performance Measures and Primary Indicators. Performance Measures and Indicators with the term shall are considered Core and Primary, respectively).

Standard 1 Commitment to Practicing Sustainable Forestry

Landowner demonstrates commitment to **forest health** and **sustainability** by developing a forest **management plan** and implementing sustainable practices.

Performance Measure 1.1

Landowner shall have and implement a written forest **management plan** consistent with the size of the forest and the **scale** and intensity of the forest activities.

N/A Conforms Exceeds O.F.I. Minor NC Major NC

Audit Notes: **2018:** All enrolled MFL properties have written plans that are consistent with forest size and landowner objectives as well as the scale and intensity of activities, which are often modest. Management plans reflect not only the landowner's specific plan, but the other procedures and programs of the DNR's MFL Program. The partnership between the WIDNR and Cooperating Foresters provides landowners with good advice and service.

On site/Order # 29-029-2008: Trees marked on the ground were inconsistent with the Cutting Notice (CN), which functions as the silvicultural prescription, and the CN did not match the Forest Management Plan (FMP). The CN describes the prescription for Stand 2 as, "Unevenaged management. Group selection and improvement thinning." The prescription in the land exam and practices report states, "Shelterwood Regeneration Harvest - Preparatory cut". There are supposed to be small and large gaps in the eastern side of the stand, as noted on the map submitted with the cutting notice, (totaling 6 patches) but there was only 1 piece of flagging found and the patches were not delineated adequately on the ground. The trees marked for removal in the sale, did not match the description in the cutting notice. Finally, the description of the stand contained in the FMP was not wholly accurate. This sale was marked, but not yet up for sale. Additionally, if the stream running through the site is to be crossed, a permitted stream crossing must be applied for; the original cutting notice from 2012 was rejected, as it was considered to be high-grading of the stand. The resubmitted cutting notice was revised, and previously marked trees orange cut marks were blacked out for a few trees viewed.

On site/Order # 50-008-2009: the proposed cutting practices were noted as "Cut all aspen, ironwood, and trees marked with orange paint." Site inspection by the auditors revealed numerous large aspen and ironwood that were uncut. There were also several trees marked with orange paint that were not cut. Relatively few stumps were found in spite of thoroughly searching the FMU, and it was questionable as to whether the volume reportedly harvested, particularly the volume of aspen, matched the number and size of stumps observed qualitatively.

These were the only sites identified during the audit with this incongruity where implementation did not match either FMP or CN. However, there are enough new steps and procedures in the MFL program resulting in changes of roles and responsibilities related to the new Act 358, and codes currently being crafted, that further review is warranted. The land exam is not recognized as part of the FMP, but it is a formal document in the MFL, so it was not clear to all auditors how the FMP is being updated, in respect to the land exam updates. All properties audited had written plans that were consistent with forest size and objectives, however there is an opportunity to

improve the implementation of the written forest management plan and the forest activities, specifically by reviewing how Cutting Reports are used to ensure the FMP, CN, and implementation are linked and accurate, actions undertaken on the Tree Farm should be consistent with the management plan and be consistent towards achieving the stated goals and prescribed objectives of the plan.

2019: Upgraded from 2018 OFI to Minor CAR 2019.

Three new sites were observed with plans that were not updated in a timely fashion to reflect harvest activities. While changes in the silviculture applied may have been justifiable, the record keeping of such as part of the FMP update process was insufficient. See site descriptions for the Order #'s below:

- Order # 36-014-1999-Stand 4 (15 acre) stand of upland hardwood. Approximately 7 acres of southern part of stand had been harvested for oak release around 2014/2015 by landowner. Stand description on ground did not match management plan documents. No evidence of oak release observed in maps/documents and no delineation of stand 4 noted based on landowner action to release oaks.
- Order # 69-116-2013- Stand P2 intermediate red pine thinning. Basal Area checks 90-100 BA. Final harvest signed January 2019. BA volume on ground did not match volumes within Land Exam information. Last updated January 2016.
- Order # 45-013-2001 - Sanitation and Salvage Cutting, Active CN. Stand 1 prescription noted as an ash salvage with canopy gap creation. Stand 2 noted as an ash selection harvest/salvage with canopy gap creation and 2-ac. aspen coppice within the stand to regenerate the aspen. Marking in Stands 1 & 2 not as described on the CN, due to different marking colors being found on the ground and somewhat different location, than as described in the CN.

Auditors reviewed provided staff training materials, agendas, and attendance lists for training. Additionally, auditors reviewed training materials for CPWs. Interviews with staff confirmed understanding and implementation of this training during FMP implementation. Interviews with landowners confirmed their understanding of silvicultural objectives and use of harvesting towards achieving those objectives. Interviews with CPWs confirmed consistent understanding of expectations with regards to implementation of plans in the field. However, given the repeated findings this is upgraded to Minor CAR 2019.

Indicator 1.1.1

Management plan shall be active, adaptive and embody the **landowner's** current objectives, remain appropriate for the land certified and reflect the current state of knowledge about natural resources and **sustainable forest management**.

N/A Conforms Exceeds O.F.I. Minor NC Major NC

Audit Notes: Plans are updated at the time a harvest (on the Cutting Notice) or practice is implemented, at the end of the order period, or at other times as needed. WisFIRS System is now fully implemented and automatically updates Management Plans following a completed practice being entered into the system.

Plans for the enrolled Tree Farms are associated with either a 25-year or 50-year MFL Contracts/Agreements. All plans are updated when there is a change of ownership, a change in the landowner's objectives, or when forest conditions have significantly changed. Some portions of some plans may not be updated for many years, although plans selected for review during this audit were mostly up-to-date.

The use of the formal "Cutting Notice" portion of the form 2450 is an important mechanism driving plan currency. Good relationships between DNR's staff of MFL Tax Law Specialists (MFL Foresters) and the consulting foresters who are either Certified Plan Writers (CPW) and/or Cooperating Consultants (Cooperators) helps ensure that accurate information about forest conditions is provided to the DNR MFL/Forestry Staff who enter updated information into the WisFIRS database. When a CPW creates a new MFL Order, they request an Order # and they are also able to access WisFIRS to enter the information, in order to create a new Management Plan, tracked in WisFIRS.

Recent legislation affecting the operation of the MFL Program may impact the quality and reliability of cutting notice information used to update plans or other aspects of program operations. Future audits must continue to include a thorough review of the impacts of any changes in the program.

Indicator 1.1.2

Management plans shall describe current forest conditions, **landowner’s objectives**, management activities aimed at achieving **landowner’s objectives**, document a feasible strategy for activity implementation and include a map accurately depicting significant forest related resources.

The forest management plan shall demonstrate consideration of the following resource elements: forest health, soil, water, wood and fiber production, threatened and endangered species, **special sites**, **invasive species** and **forests of recognized importance**.

Where present and relevant to the property, the plan shall describe management activities related to these resource elements.

Where present, relevant to the property, and consistent with **landowner’s objectives**, the plan preparer should consider and describe and evaluate the following resource elements: fire, wetlands, **desired species**, recreation, forest aesthetics, biomass and carbon.

N/A
 Conforms
 Exceeds
 O.F.I.
 Minor NC
 Major NC

Audit Notes: **2018:** There are several elements to the “plans”, including:

- Managed Forest Lands – Stewardship Forestry Plan (more-recent), or
- Managed Forest Law Management Plan (Form 2450-132, older)
- Managed Forest Law Map (Form 2450-133)
- Land Exam and Practices Report (Form 2450-128)
- Cutting Notice & Report of Wood Products from Forest Crop and Managed Forest Lands (Form 2450-032)
- NHI data and associated maps
- Archeological data

DNR’s current policy is to update management plans under the following conditions:

- When closing out management practices after completion or when scheduled practices are not ready and/or needed.
- When new landowners purchase MFL lands and have new management goals.
- When current landowners request a change in their management plan due to changing management goals.
- When natural events occur that affect management practices as currently written (ex. Tornado, flooding, or other natural event change the stand conditions).

All plans clearly state objectives, describe stand conditions and prescriptions for achieving implied desired conditions, include and include lists of actions and maps. The strategy for implementation is clear in the recently-written plans but not the older ones.

Plans reviewed met these requirements, with some exceptions regarding current forest conditions (see also the note for Indicator 1.1.1 above). In older plans (more than 20 years old) the descriptions of “Stand Conditions...” for stands not receiving treatment may not closely reflect current conditions, although they do help experienced local foresters who can interpret likely current conditions based on older description, elapsed time, and familiarity with the timber and vegetation types and their development patterns.

Forest certification standards require that management plans be kept up to date. DNR has described this process to certification auditors as updating relevant portions of the landowner’s plan related to the implementation of management practices. DNR needs to implement its directive that MFL plans be updated and that landowners are provided with a copy of an updated plan. Not all management plans viewed were updated. Mandatory practices were updated in WisFIRS, however portions of some of the management plans reviewed have not been updated as to forest type/size class/etc. and an updated copy with revisions was not always reviewed and confirmed to be consistent with the landowner in the case of parcel transfers. Additionally, current landowner objectives may not be adequately updated when a transfer occurs, as seen at one site visit.

2019: In addition to the above process that the MFL Foresters follow, if there is a regeneration prescription, there will be a seedling survival check and 5 years later, there will be a mandatory regeneration check. Training for this was completed in the Fall of 2018, so this is the first year of plans that will undergo this process.

2019: Upgraded from 2018 OFI to Minor CAR 2019.

Landowner interviews confirmed they are aware of paperwork that is associated with their participation in the MFL certified group and that a plan is sent to them. While no instances of differing landowner objectives were found in the 2019 audit, there were multiple instances where the member’s management plans do not describe current forest conditions, often after a mandatory practice has been completed:

1. Order # 36-014-1999 - Stand description on ground did not match management plan documents. No evidence of oak release observed in maps/documents and no delineation of stand 4 noted based on landowner action to release oaks. Evidence observed of young oak seedlings. Harvest conducted by landowner. Never updated or revised FMP.
2. Order # 43-037-2013 - FMP marked 'Incomplete'
3. Order # 43-038-2013 - FMP marked 'Incomplete'
4. Order # 45-012-2012 - CR field checked in Dec 2015. Land Exam not updated, last update noted as July 2011.
5. Order # 45-008-2006 – Harvested in 2017, landowner signed CN in Nov 2007, noting that the harvest was complete. Cutting Report not updated/filed in WisFIRS by MFL forester until June 2017, almost 10 years after the harvest was completed.
6. Order # 45-026-1996 - CN and Report signed by landowner on 03/06/18. Map uploaded into WisFIRS in June 2017. Post-harvest check not completed and land exam not updated to current conditions with the last land exam update noted in 1995.

Indicator 1.1.3

Landowner should monitor for changes that could interfere with the management objectives as stated in **management plan**. When problems are found, reasonable actions are taken.

N/A
 Conforms
 Exceeds
 O.F.I.
 Minor NC
 Major NC

Audit Notes: Monitoring is done by landowners, by their consulting foresters, supplemented by monitoring done by Wisconsin DNR Tax Law Forestry Specialists. Several of the plans were updated, some due to changes on properties. Monitoring includes stand assessments done to prepare "Cutting Notices", at which time the initial prescription can be modified to match conditions; harvests are occasionally deferred.

Several tree farms visited had plans revised in response to EAB presence and oak wilt.

Standard 2 Compliance with Laws

Forest management activities comply with all relevant federal, state and local laws, regulations and ordinances.

Performance Measure 2.1

Landowner shall comply with all relevant federal, state, county and municipal laws, regulations and ordinances governing forest management activities.

N/A
 Conforms
 Exceeds
 O.F.I.
 Minor NC
 Major NC

Audit Notes: The audit did not identify any evidence of non-compliance with laws. Any BMP issues are addressed and corrected with the MFL foresters, as part of their compliance checks.

If significant BMP issue is observed, the appropriate legal entity (Step enforcement, Water Regs/Wetlands, folks/LEO) or the enforcement actions implemented through MFL and captured in WisFIRS under the Documents tab, there is a 'Correspondence' tab. No occurrences of such significance were present this audit cycle.

Indicator 2.1.1

Landowner shall comply with all relevant laws, regulations and ordinances and will correct conditions that led to **adverse regulatory actions**, if any.

N/A
 Conforms
 Exceeds
 O.F.I.
 Minor NC
 Major NC

Audit Notes: The audit did not identify any evidence of non-compliance with laws.

No instances of non-compliance were observed or reported. Corrective Action to implement BMPs is completed and oversight by the WDNR assures legal compliance.

Indicator 2.1.2

Landowner should obtain advice from appropriate **qualified natural resource professionals** or **qualified contractors** who are trained in, and familiar with, relevant laws, regulations and ordinances.

N/A
 Conforms
 Exceeds
 O.F.I.
 Minor NC
 Major NC

Audit Notes: Landowners obtain advice from Qualified Natural Resource professionals that are trained in support of regulatory compliance, including advice provided by DNR and other agencies with expertise.

Plans are developed by foresters who are "Certified Plan Writer" trained, and reviewed & approved by Wisconsin DNR Private Lands Foresters. In addition, the MFL program mails information about mandatory practices or changes in the program to each participant regularly. The Wisconsin DNR also provides a significant amount of information on the department's website.

MFL Tax Specialist foresters take a variety of trainings in order to have knowledge of items such as Wisconsin State BMPs, RT&E species, and the like. One new Forester interviewed has not yet completed any of the required trainings, but has been employed for only one month and has several forester trainings scheduled over the next 6-12 months. Consultant foresters & CPWs interviewed were knowledgeable of a variety of forestry topics, such as BMPs, invasive species, pests and diseases.



Standard 3 Reforestation and Afforestation

Landowner completes timely restocking of **desired species** of trees on harvested sites and non-stocked areas where tree growing is consistent with land use practices and the **landowner's objectives**.

Performance Measure 3.1

Reforestation or afforestation shall be achieved by a suitable process that ensures adequate stocking levels.

N/A Conforms Exceeds O.F.I. Minor NC Major NC

Audit Notes: Not evaluated this audit year.

Indicator 3.1.1

Harvested forest land shall achieve adequate stocking of **desired species** reflecting the **landowner's objectives**, within five years after harvest, or within a time interval as specified by applicable regulation.

N/A Conforms Exceeds O.F.I. Minor NC Major NC

Audit Notes: Not evaluated this audit year.

Standard 4 Air, Water and Soil Protection

Forest management practices maintain or enhance the environment and ecosystems, including air, water, soil and site quality.

Performance Measure 4.1

Landowner shall meet or exceed practices prescribed by **state forestry Best Management Practices (BMPs)** that are applicable to the property.

N/A
 Conforms
 Exceeds
 O.F.I.
 Minor NC
 Major NC

Audit Notes: **2018:** Field observations during the 2018 audit indicated that Wisconsin forestry Best Management Practices (BMPs) were generally implemented as appropriate, with the exception of the sites noted below.

Auditors observed several sections of rutted roads and erosion with sediment deposition into a stream running through the harvest area (Order # 37-039-2010); no water bars had been installed. At another site, a main access haul road that was installed for a timber sale where the logging crew had pulled out of the sale in the fall. Crew was to return after oak wilt no-harvest period was done, departing for over 5 months. In the meantime, the road had washed out (erosion) on slopes greater than 45% and had no water bars installed for at least 300 feet. (Order # 27-018-2016). Landowner did not meet or exceed practices prescribed by state forestry Best Management Practices (BMPs) that are applicable to the property. There were 75 sites inspected during this audit and all other sites were in conformance. Due to overall field conformance with this indicator it was determined this is a minor, isolated system breakdown rather than a fundamental failure justifying the grading of this finding as a Minor non-conformity.

2019: Response to this 2018 Minor CAR is as follow per interview and written response by Katharine Haan on 10 June 2019: "We discussed options with the responsible landowners and they indicated that they were unable or unwilling to install water bars and otherwise mitigate the erosion issues. As a result, these two orders have been removed from the Certified Group."

The audit team was unable to confirm the withdrawal of the above-mentioned members from the group. No evidence was submitted to verify DNR acted to remove these orders from the certification group. WI DNR did not offer any of the other forms of acceptable evidence that would enable further consideration for closure of this CAR such as competent root cause analysis, other corrective actions or mitigations with these landowners, preventive actions such as landowner education, metrics for future monitoring, nor continuous improvement pathways through internal audit systems. Auditor queries in WisFIRS, the excel spreadsheet provided to ATFS of enrolled Tree Farm Group Members, and the ATFS Certification Database, all confirm that both of these Orders are still noted as active and certified.

The following 2019 field sites did not meet or exceed practices prescribed by WI forestry BMPs that are applicable to the property:

1. Order # 36-002-2018- No use of water bars on steep haul/skid road. Sale final executed by DNR staff on 1/18/19.
2. Order # 34-035-2014 - Erosion and main dirt road through the stand, slope 35-45 degrees with sedimentation run-off into adjacent wetland. Forester was aware of BMP requirements and described typical practice to address the issue. For this forester common practice included notifying landowner to discuss issue and potential removal from the certification group. However, the erosion was not noted on any inspection documents and there is an apparent gap in when, or if, any additional follow up would have been done such that this issue would have been identified, providing opportunity for correction, outside of an external audit.
3. Order # 69-060-2012 - Cutting notice included in "BMP for Water Quality Prescription" to avoid entering the low-lying swale with heavy equipment. However, at the on-site inspection the permanent, all-season forest road crossed the swale impeding water flow and movement and resulting in sediment deposition in and outside the natural stream flow with ponding in several locations on the road.
4. Order # 21-011-2006 – Some downhill rutting present at site with no waterbars present, small amount of sediment delivery to base of hill on southern edge of stand (no receiving waterbody present). A steep historic woods road, adjacent to the stand in a degraded condition, had insufficient BMPs present. Logger applied limited BMPs to improve the degraded road (logs angled across the road), but historic & current ATV use has moved the material and nullified the BMP application.
5. Order # 21-002-2019 (21-017-1994) - Shiner Lake is adjacent to the Harvest Area. Cutting notice states that buffer of 100 ft. be applied to the lake. On-site visit showed that the buffer is less than 100' near the area

that includes the camp, with harvesting occurring within 70-80' of the Lake edge for a distance of approximately 100 lineal ft.

From the 2019 external, certification sampling, 5 of 70 sites had BMP issues representing about 7% sampling. In 2018, the result was 12% (Minor), and in 2017 certification audit sampling found BMP issues at 3% (Obs). The 2017 results were consistent with the last state-wide BMP monitoring, strictly for water quality, last done in 2015. No more recent or alternative results for the last 4 years were presented to the audit team. No more recent or alternative results for the last 4 years were presented to the audit team. Given this is a repeated finding, no other method of closure was provided, and further, interviews with CPWs included concerns expressed about lack of understanding of road BMPs, construction, and maintenance by landowners as contributing to future problems related to roads, specifically for *Wisconsin's Forestry Best Management Practices for Water Quality*, Chapters 4 (Forest Roads), Chapter 7 (Riparian Management Zones), and 8 (Wetlands) and *WI BMPs for Riparian Management Zones*, Chapter 5 (Part of *Wisconsin Forest Management Guidelines*), this CAR has been upgraded from Minor CAR 2018 to Major CAR 2019.

Indicator 4.1.1

Landowner shall implement specific **state forestry BMPs** that are applicable to the property.

N/A
 Conforms
 Exceeds
 O.F.I.
 Minor NC
 Major NC

Audit Notes: 2017 OFI issued.

2018 OFI: Field observations during the 2018 audit showed consistent implementation of BMPs. The most commonly applied BMPs were harvest planning, use of no-cut or no-equipment buffers, and the selection of appropriate season or weather (dry or frozen soils, for example) for harvesting, SMZ identification and adequate stream crossings.

BMPs for water bar installation were consistently applied across most audit sites in accordance with *Wisconsin's Forestry Best Management Practices for Water Quality* (page 53). However, other timber sale areas with on-going or completed harvest activities had slight to minor amounts of water run-off on skid and haul roads within harvest areas, instances of incomplete, improperly installed, or insufficient water bars, inadequate gravel installed at road crossings of small intermittent streams, and minor soil compaction. No water quality issues were identified and these roads were nonetheless in conformance, justifying this finding as an observation.

Examples observed in the field: MFL Order Numbers: 57-095-2004, 57-060-2003, 12-034-2014, 12-016-1996, 12-013-2003, 57-018-2013, 11-015-2005, 57-018-2013, and 37-086-2012. Detailed information for these sites are included in the site visit notes of this audit report. There is an opportunity to improve the use of Wisconsin's Forestry Best Management Practices for Water Quality relative to water bar installation on skid trails and haul roads.

NSF reviewed the internal audit report findings and confirmed findings as described above; confirmed that new communications specialist has been hired, and confirmed by interview with Tax Section Chief that communications with MFL group member landowners will be a focus moving forward. However, given new findings related to water bar installations (Minor CAR 2018.1: ATFS PM 4.1), this Observation will remain open to confirm implementation and effectiveness of these actions next year.

Client Response - Katharine Haan, 10 June 2019: "We discussed options with the responsible landowners and they indicated that they were unable or unwilling to install water bars and otherwise mitigate the erosion issues. As a result, these two orders have been removed from the Certified Group".

2019: The following sites had BMP issues:

1. Order # 36-002-2018- No use of water bars on steep haul/skid road. Sale final executed by DNR staff on 1/18/19.
2. Order # 34-035-2014 - Erosion and main dirt road through the stand, slope 35-45 degrees with sedimentation run-off into adjacent wetland. Forester was aware of BMP requirements and described typical practice to address the issue. For this forester common practice included notifying landowner to discuss issue and potential removal from the certification group. However, the erosion was not noted on any inspection documents and there is an apparent gap in when, or if, any additional follow up would have been done such that this issue would have been identified, providing opportunity for correction, outside of an external audit.
3. Order # 69-060-2012 - Cutting notice included in "BMP for Water Quality Prescription" to avoid entering the low-lying swale with heavy equipment. However, at the on-site inspection the permanent, all-season forest

road crossed the swale impeding water flow and movement and resulting in sediment deposition in and outside the natural stream flow with ponding in several locations on the road.

4. Order # 21-011-2006 – Some downhill rutting present at site with no waterbars present, small amount of sediment delivery to base of hill on southern edge of stand (no receiving waterbody present). A steep historic woods road, adjacent to the stand in a degraded condition, had insufficient BMPs present. Logger applied limited BMPs to improve the degraded road (logs angled across the road), but historic & current ATV use has moved the material and nullified the BMP application.
5. Order # 21-002-2019 (21-017-1994) - Shiner Lake is adjacent to the Harvest Area. Cutting notice states that buffer of 100 ft. be applied to the lake. On-site visit showed that the buffer is less than 100' near the area that includes the camp, with harvesting occurring within 70-80' of the Lake edge for a distance of approximately 100 lineal ft.

In the 2019 external certification sampling, 5 of 70 sites had BMP issues representing about 7%. In 2018, the result was 12% (Minor), and in 2017 certification audit sampling found BMP issues at 3% (Obs). The 2017 results were consistent with the last state-wide BMP monitoring, strictly for water quality, last done in 2015. No more recent or alternative results for the last 4 years were presented to the audit team.

The audit team was unable to confirm the withdrawal of these members from the group. No evidence was submitted to verify DNR acted to remove these orders from the certification group. WI DNR did not offer any of the other forms of acceptable evidence that would enable further consideration for closure of this CAR such as competent root cause analysis, other corrective actions or mitigations with these landowners, preventive actions such as landowner education, metrics for future monitoring, nor continuous improvement pathways through internal audit systems. Given lack of evidence of conformance and repeated findings observed during the 2019 audit and no other method of post-harvest BMP monitoring was provided, this OFI is upgraded to a Minor CAR 2019.

Indicator 4.1.2

Landowner shall minimize road construction and other disturbances within riparian zones and wetlands.

N/A
 Conforms
 Exceeds
 O.F.I.
 Minor NC
 Major NC

Audit Notes: Properties inspected had well-designed and maintained roads (often mowed) that respected (minimized impacts in) riparian zones. Roads on some properties were seeded to control soil movement. Culverts were stabilized using one or multiple of the following: rip rap, silt fences, and seeding. Many sites visited had historical roads that continue to be used for forestry.

Performance Measure 4.2

Landowner shall consider a range of forest management activities to control pests, pathogens and unwanted vegetation.

N/A
 Conforms
 Exceeds
 O.F.I.
 Minor NC
 Major NC

Audit Notes: Foresters prescribe restrictions on harvesting during oak wilt season and other measures such as stocking control or matching species to site so as to maintain healthy, vigorous stands. Cutting Notices (CNs) routinely specify prescriptions to address invasive plants. Invasive plants were observed on many sites. All CNs viewed had reference to invasives (or lack of invasives) and multiple CNs had oak wilt or annosum root rot specifications or harvest modifications.

Currently the MFL Program primarily works to address invasives through recommendations for treatment as non-mandatory practices. If, however invasives are a factor affecting successful establishment of regeneration following an even-aged regeneration harvest, MFL can require mandatory competition control to ensure the stand retains adequate commercial species stem densities to remain in a productive condition. The Forest Tax Section will be working on a guidance strategy to establish consistency in communications for recommending invasives treatment, versus requiring invasives treatment as a sound forestry practice to meet MFL statutory terms.

The Wisconsin Legislature created the Wisconsin Invasives Species Council to assist the WIDNR in establishing a statewide program to control invasive species. Their website <http://invasivespecies.wi.gov/> provides information related to awareness and activities, but most importantly, provides an interactive list with links to government agencies and private foundations that provide cost-sharing and grants for invasives control. WI DNR maintains a website providing further information and resources for the private landowner <http://dnr.wi.gov/topic/Invasives/classification.html>.

An additional WIDNR website provides Best Management Practices information for all invasive species <http://dnr.wi.gov/topic/Invasives/bmp.html> and includes a link to the Wisconsin Council on Forestry's website which details Best Management Practices for invasive species found specifically in the forest environment <http://www.wisconsinforestry.org/initiatives/other/invasive-species-bmps/forestry-bmps>.

In addition to the above process that the MFL Foresters follow, if there is a regeneration prescription, there will be a seedling survival check and 5 years later, there will be a mandatory regeneration check. Training for this was completed in the Fall of 2018, so this is the first year of plans that will undergo this process.

Indicator 4.2.1

Landowner should evaluate alternatives to pesticides for the prevention or control of pests, pathogens and unwanted vegetation to achieve specific management objectives

N/A
 Conforms
 Exceeds
 O.F.I.
 Minor NC
 Major NC

Audit Notes: Herbicides are rarely used on the tracts that were inspected. Some Roundup is applied to control weeds and invasive plants and oak wilt was treated on some sites viewed this audit cycle (see site notes). Most invasive plants are not treated with chemicals. Interview with Linda Williams, DNR Forest Health Specialist, and site visits to Order #: 31-004-2001, 43-007-2013, 34-051-2001, & 45-013-2001 (among others), confirmed that communication regarding prevention or control occurs with frequency.

Indicator 4.2.2

Pesticides used shall be EPA-approved and applied, stored and disposed of in accordance with EPA-approved labels and by persons appropriately trained, licensed and supervised.

N/A
 Conforms
 Exceeds
 O.F.I.
 Minor NC
 Major NC

Audit Notes: Very little herbicide use was evident, and most lands have not had such treatments.

MFL Order #: 43-007-2013 & 34-051-2001 had limited herbicide use by the landowner with EPA-approved pesticides.



Performance Measure 4.3

When used, **prescribed fire** shall conform with **landowner's objectives** and pre-fire planning.

N/A Conforms Exceeds O.F.I. Minor NC Major NC

Audit Notes: No prescribed fire was observed or reported.

Indicator 4.3.1

Prescribed fire shall conform with the **landowner's objectives** and state and local laws and regulations.

N/A Conforms Exceeds O.F.I. Minor NC Major NC

Audit Notes: No prescribed fire was observed or reported.

Standard 5 Fish Wildlife, Biodiversity and Forest Health

Forest management activities contribute to the conservation of **biodiversity**.

Performance Measure 5.1

Forest management activities shall protect habitats and communities occupied by **threatened or endangered** species as required by law.

N/A
 Conforms
 Exceeds
 O.F.I.
 Minor NC
 Major NC

Audit Notes: All plans reviewed indicated that the Wisconsin NHI database is queried to identify known occurrences of threatened or endangered species. Most reported RTE species or communities “hits” are found, after further investigation, not to be present on the sites to be treated. Efforts are made to ensure mitigation is in place, most commonly scheduling harvests to avoid active season or adjusting the shape/size of the harvest polygons and/or buffers. Confirmed with NHI queries and harvest timing and/or harvest boundaries in the field.

Indicator 5.1.1

Landowner shall confer with natural resource agencies, state natural resource heritage programs, **qualified natural resource professionals** or review other sources of information to determine occurrences of **threatened or endangered** species on the property and their habitat requirements.

N/A
 Conforms
 Exceeds
 O.F.I.
 Minor NC
 Major NC

Audit Notes: Landowners confer with qualified resource professionals for information on T&E and other species through the NHI inventory. Foresters who write and approve plans are trained on the issues, species, and habitats. Plans include references to web sites and sources for additional information. Wisconsin DNR’s Private Lands Foresters often contact DNR specialists (including regional ecologists) for assistance, which has included field visits. CPW are also able to use WisFIRS in order to determine presence of RT&E species, confirmed per interview with multiple CPWs. Per interview with MFL staff: NHI training needs to be taken at least once every 5 years by MFL staff, confirmed with multiple staff training records. If foresters use the NHI info in WISFIRS for planning purposes such as for FMP writing, it is more general, public query. If it’s time for a harvest only a DNR forester or Tax Law Specialist can run the more defined DNR portal for NHI. Both types of queries were viewed during the selected site visits.

Indicator 5.1.2

Forest management activities shall incorporate measures to protect identified **threatened or endangered** species on the property.

N/A
 Conforms
 Exceeds
 O.F.I.
 Minor NC
 Major NC

Audit Notes: When results of database queries and further consultation or research show that protection or avoidance is needed to protect or maintain threatened or endangered species these measures are specified in cutting notices and implemented during management activities. The most common measure used was a limited harvest time to avoid active time of the year for species, as viewed in multiple CNs.

Performance Measure 5.2

Landowner should address the **desired species** and/or desired forest communities when conducting forest management activities, if consistent with **landowner’s objectives**.

N/A
 Conforms
 Exceeds
 O.F.I.
 Minor NC
 Major NC

Audit Notes: Landowners receive input from multiple sources including the WDNR, Cooperating Foresters, other agencies, hunters and outside conservation organizations. This input is integrated into forest management plans and decisions.

Performance Measure 5.3

Landowner should make practical efforts to promote **forest health**.

N/A
 Conforms
 Exceeds
 O.F.I.
 Minor NC
 Major NC

Audit Notes: See below.

Indicator 5.3.1

Landowner should make practical efforts to promote **forest health**, including prevention, control or response to disturbances such as wildland fire, **invasive species** and other pests, pathogens or unwanted vegetation, to achieve specific management objectives.

N/A Conforms Exceeds O.F.I. Minor NC Major NC

Audit Notes: **2018:** Review of management plans and documentation associated with harvests, observations, and interviews confirm that landowners, the WDNR and Cooperating Foresters work to maintain appropriate stocking, reduce risk of forest health issues, and sometimes take steps to address invasive species and other pests. There was a wide range of landowners' efforts viewed this audit cycle, with Foresters providing assistance as requested to the above.

During interviews, group members self-described as not aware of their responsibilities for complying with some applicable ATFS standard requirements. This description of landowners as being "likely unaware of responsibilities" was also described in interviews with Certified Plan Writers (CPWs), Cooperating foresters, and DNR Tax Specialist foresters. One main topic for which landowners were likely to lack knowledge of their responsibilities included herbicide use and restrictions, as well as site close-outs including BMPs, and regeneration monitoring. There is an opportunity to improve landowner education and resource availability in relation to invasive species control.

2019: Client Response - Katharine Haan, 10 June 2019: Additional training has been provided to TLS staff regarding herbicide reporting requirements. The outreach initiative including the pamphlet being produced with Domtar will cover all forest certification requirements of landowners.

During the extensive landowner interviews that took place over the audit, many landowners were still not aware of their responsibilities of certification, specifically in regards to the topics of herbicide use and restrictions, site close-outs including BMPs, and regeneration monitoring, as well as invasive species and invasive species control.

The "outreach initiative" was not fully conveyed to the audit team. The draft trifold brochure containing generic benefits of certification was presented and reviewed but did not include educational information related to forest stewardship of lands as relevant to certification, in particular the topics noted in the 2018 OFI. Interview with the communication specialist as to her work MFL and the content of such work also did not reference any of the topics noted in the 2018 OFI.

Additional interviews discovered educational initiatives are generally done by Integrated Foresters and woodland owners associations, both outside of the MFL program. However, this was not presented in a comprehensive way for state-wide application for evaluation by the audit team. There is a draft Strategic document that may address some of these issues, but this was not presented as evidence until the end of the audit and must be confirmed as implemented. This OFI remains open.

Performance Measure 5.4

Where present, forest management activities should maintain or enhance **forests of recognized importance**.

N/A Conforms Exceeds O.F.I. Minor NC Major NC

Audit Notes: The DNR Cutting Notices describe the results of reviews for several categories of special sites that could be related to forests of recognized importance. These special site review categories include Natural Heritage Sites, Archaeological, Cultural and Historic sites.

The Wildlife Action Plan and the Ecological Landscapes of Wisconsin are published reference tools that are primarily used by resource management professionals, but are also available to landowners and the general public, when preparing management plans and prescribing management activities from both stand level and larger landscape level perspectives. Consultation with those publications can provide guidance to ensure that wildlife and other natural resources present on the parcel and within similar ecological landscapes and habitats that may be most in need of management and protection receive consideration and attention during planning and implementation of management activities.

Per interview, CPW's utilize both resources in MFL management plan preparation for general guidance. For guidance specific to an individual property at time of management plan preparation, searches of the Natural Heritage Inventory database are done to identify those species that may be present on or near the property. For more fine-tuned information, an NHI database search is conducted immediately prior to submission of a CN to ensure that the species information is as up-to-date as the database information for the locality and time period.

Training and information outreach on use of both resources is accomplished in several venues.

Indicator 5.4.1

Appropriate to the **scale** and intensity of the situation, forest management activities should incorporate measures to contribute to the conservation of identified **forests of recognized importance**.

N/A Conforms Exceeds O.F.I. Minor NC Major NC

Audit Notes: See notes from Performance Measure 5.4 above.



Standard 6 Forest Aesthetics

Forest management activities recognize the value of forest aesthetics.

Performance Measure 6.1

Landowner should manage the visual impacts of forest management activities consistent with the size of the forest, the **scale** and intensity of forest management activities and the location of the property.

- N/A Conforms Exceeds O.F.I. Minor NC Major NC

Audit Notes: Not evaluated this audit year.

Indicator 6.1.1

Forest management activities should apply visual quality measures compatible with appropriate silvicultural practices.

- N/A Conforms Exceeds O.F.I. Minor NC Major NC

Audit Notes: Not evaluated this audit year.

Standard 7 Protect Special Sites

Special sites are managed in ways that recognize their unique historical, archeological, cultural, geological, biological or ecological characteristics.

Performance Measure 7.1

Forest management activities shall consider and maintain any **special sites** relevant on the property.

N/A Conforms Exceeds O.F.I. Minor NC Major NC

Audit Notes: The DNR Cutting Notices include results of reviews of information about several categories of special sites including Natural Heritage Sites, Archaeological, Cultural and Historic sites. T&E species habitats are identified and protected. WI MFL Foresters often contact DNR specialists (including regional ecologists) for assistance, which has included field visits. Per interview with select MFL foresters during this 2019 audit, foresters report that specialists within the DNR are readily available, generally responding to requests for information quickly, and helpful when contacted.

Indicator 7.1.1

Landowner shall make a reasonable effort to locate and protect **special sites** appropriate for the size of the forest and the **scale** and intensity of forest management activities.

N/A Conforms Exceeds O.F.I. Minor NC Major NC

Audit Notes: The DNR Cutting Notices include results of reviews of information about several categories of special sites including Natural Heritage Sites, Archaeological, Cultural and Historic sites, as viewed for Order #s: 21-011-2006 & 21-002-2019/21-017-1994. T&E species habitats are identified and protected.



Standard 8 Forest Product Harvests and Other Activities

Forest product harvests and other management activities are conducted in accordance with the **landowner’s objectives** and consider other forest values.

Performance Measure 8.1

Landowner should use qualified natural resource professionals and qualified contractors when contracting for services.

- N/A Conforms Exceeds O.F.I. Minor NC Major NC

Audit Notes: Not evaluated this audit year.

Indicator 8.1.1

Landowner should seek **qualified natural resource professionals** and **qualified contractors**.

- N/A Conforms Exceeds O.F.I. Minor NC Major NC

Audit Notes: Not evaluated this audit year.

Indicator 8.1.2

Landowner should engage **qualified contractors** that carry appropriate insurance and comply with appropriate federal, state and local safety and **fair labor rules**, regulations and standard practices.

***Note:** Auditors shall consider any complaints alleging violation of fair labor rules filed by workers or organized labor since the previous third-party certification audit. The auditor shall not take action on any labor issues pending in a formal grievance process or before federal, state or local agencies or the courts, however, until those process are completed. Absent a record of documented complaints or noncompliances, contractors and managers are assumed to be in compliance with this indicator.*

- N/A Conforms Exceeds O.F.I. Minor NC Major NC

Audit Notes: Not evaluated this audit year.

Indicator 8.1.3

Landowners should retain appropriate contracts or records for **forest product** harvests and other management activities to demonstrate conformance to the Standards.

- N/A Conforms Exceeds O.F.I. Minor NC Major NC

Audit Notes: Not evaluated this audit year.



Performance Measure 8.2

Landowner shall monitor **forest product** harvests and other management activities to ensure they conform to their objectives.

- N/A Conforms Exceeds O.F.I. Minor NC Major NC

Audit Notes: Not evaluated this audit year.

Indicator 8.2.1

Harvest, utilization, removal and other management activities shall be conducted in compliance with the **landowner's objectives** and to maintain the potential of the property to produce **forest products** and other benefits sustainably.

- N/A Conforms Exceeds O.F.I. Minor NC Major NC

Audit Notes: Not evaluated this audit year.

(End of American Tree Farm System Standard 2015-2020 Audit Checklist)



American Tree Farm System Standard 2015-2020 IMG Checklist

1Y942 - Wisconsin Managed Forest Law Tree Farm Group

Name of Group Manager: Wisconsin DNR Managed Forest Law Program

Date of audit: 10-14 June 2019

Audit Type

- Full Review
 Partial Review (Surveillance Audit)
- Regional Groups (RG)
 Independent Management Groups (IMG)

Logo use requirements under ATFS are met

- N/A
 Conforms
 Exceeds
 O.F.I.
 Minor NC
 Major NC

Audit Notes: ATFS logo is used on the DNR's website. No issues were observed. Mark Heyde is responsible.

Information from external parties about this program was reviewed

- N/A
 Conforms
 Exceeds
 O.F.I.
 Minor NC
 Major NC

Audit Notes: Interviews with loggers, Tree Farm owners, State Tree Farm Committee, and a web-based search did not identify any issues. There have been multiple changes during the past year, and program details were noted in on-line publications.

[For IMGs only]: Program categorized group member into one of 3 categories for types of group members

- N/A
 Conforms
 Exceeds
 O.F.I.
 Minor NC
 Major NC

Audit Notes: Group members are categorized correctly into Category 1.

Section 1 Group Organization Administration

1.1 Legal and General Requirements

a. The Group Organization must be a legal entity competent to sign agreements with Group Members and to enter into binding contracts with Certification Bodies and other outside entities.

N/A Conforms Exceeds O.F.I. Minor NC Major NC

Audit Notes: The WIDNR is a legal entity created by the state legislature (Wis. Stat. s. 15.34).

Chapter 21 of the Forest Tax Law Handbook contains the following relevant sections:

- Group Administration
- Group Membership Fees
- Group Membership for New MFL Orders and Transferred Lands

b. The Group Organization must identify Group Members' category.

I. The Group Organization *must* document the group member category (see above section on Group Member types).

N/A Conforms Exceeds O.F.I. Minor NC Major NC

Audit Notes: Group member category is declared in the revised Forest Tax Law Handbook, Chapter 21 p21-2: Group members within the MFL Certified Group are declared to be in Category 1, which means that group members retain all decision-making responsibility for land management practices.

II. The Group Organization *must* describe roles and responsibilities of the Group Manager and Group Members with respect to forest management decisions and actions with respect to the implementation of the AFF Standards (e.g. plan development, harvesting, monitoring, etc.)

N/A Conforms Exceeds O.F.I. Minor NC Major NC

Audit Notes: Forest Tax Law Handbook, Chapter 21:

The Group Organization – Roles and Responsibilities

- Group Manager (21-4)
- MFL Tax Law Specialists/MFL Foresters (21-4)
- Cooperating Foresters (21-5)
- Group Members (21-5 to 21-6)

III. The Group Organization *must* have a written commitment to sustainable forestry and conformance to the AFF Standards.

N/A Conforms Exceeds O.F.I. Minor NC Major NC

Audit Notes: As documented in the Forest Law Handbook, DNR is committed to conform to ATFS principles, criteria and performance measures in the administration of the Managed Forest Law. Inspected the Authority and Purpose Section of the Handbook. Until a recent legislative change MFL participants who elected not to depart from the MFL Certified Group also agreed to conform to ATFS standards. The change to an Opt-in approach was implemented and effective 1/1/2017 and was confirmed during the audit.

IV. The Group Organization *must* ensure Group Members have a written commitment to sustainable forestry and conformance to the AFF Standards of Sustainability.

N/A Conforms Exceeds O.F.I. Minor NC Major NC

Audit Notes: A commitment statement is found in the revised MFL Application Form R10-15, entry form, and in the revised Managed Forest Law Ownership Change (Transfer) Form 2450-159 (R07-16).

MFL Landowners can opt-in or out of the MFL Certified Group at any time by filing the Managed Forest Law Group Application/Departure Request Form (DNR Form 2450-192 R10/15). Landowners are not allowed to repeatedly opt-in and out, to ensure that they are not using this option to avoid certification requirements.

1.2 Roles & Responsibilities

- a. The Group Organization must adhere to ATFS eligibility requirements and may further define membership parameters for their Group, if desired.

N/A
 Conforms
 Exceeds
 O.F.I.
 Minor NC
 Major NC

Audit Notes: **2018:** WIDNR has further defined its group membership parameters including:

- Own 10 (20 for new applications) to 2,470 acres (1,000 hectares) of MFL lands
- Have an MFL Forest Stewardship Plan for the land. "MFL large ownerships" as defined in chapter NR 46.18(4), Wis. Adm. Code are not eligible to join the MFL Certified Group. Such large ownerships (generally companies with their own professional forestry staff or retained access to forestry consulting services) should seek forest certification on their own and not through the MFL Program.
- Designate an entire MFL Order to be certified. Land enrolled under a single MFL order may be either in or out of the MFL Certified Group, but a single MFL order cannot have a portion which is certified and a portion which is not.

The Eligibility Section of Chapter 21 has undergone revision to align the requirements with the new law, including a minimum of 20 contiguous acres for new contracts.

There is an opportunity to improve the adherence to the Group Member eligibility requirements in regard to the ATFS contiguity rule for eligibility. No such instances were identified with the 2018 audit sample, however, the Group organization may not have maintained updated records for all landowners and included tree farms, specific to the American Tree Farm System® Eligibility Requirements and Guidance for Certification contiguity rule (**emphasis added by auditor**) as noted below:

Acreage Limitations for ATFS Certification

- *Individual forest owners may enroll Contiguous properties from 10 acres to 20,000 acres.*
- ***Independently Managed Group (IMG) programs may enroll Contiguous properties from 10 acres to 20,000 acres.***
- *Individual third-party certificate holders may include under their certificate contiguous properties from 10 acres to 20,000 acres.*
- *ATFS acreage limits apply only to Contiguous parcels.*

Contiguity and Acreage Limitations:

The acreage of the entire parcel is used for evaluation purposes. The evaluator is to deduct nonforest acres from the total acreage of the parcel. In cases where the candidate parcel is attached to a larger property or ownership, the contiguous parcel is the evaluation unit. Forest owners may choose to certify a portion of their entire property portfolio but may not exempt a portion of a contiguous forest management unity that does not meet the AFF Standards. Forested acres may include features such as food plots, water resources (lakes, ponds, streams) and other non-forested areas as long as these are small enough that they are an integrated part of the forest system.

Exclusions:

The AFF Standards of Sustainability for Certification encompass a broad range of management objectives, considerations and strategies, including management for biodiversity conservation, forests of recognized importance, special sites and aesthetics, among others. Acres of contiguous forest parcels that are held under nonregulatory wilderness designation or conservation easement or are mechanically inoperable due to slope or elevation may not be excluded or deducted from certified acreage.

Roads:

Significant roads, under ownership of other entities, represent breaks in contiguous forest parcels. Significant roads are defined as roads at least 84 feet wide, inclusive of lanes and cleared zones.

This is in contrast to the statement on the full WI-DNR Forest Tax Law Handbook page 20-13, that notes (emphasis added by auditor):

Land divided by a public or private road, utility ROW, lake, river, stream, or flowage is considered contiguous (1 forest parcel) for purposes of entry and withdrawal. Recreation trails on a railroad right-of-way do not render a parcel non-contiguous since railroad rights-of-way, when converted to public trails, must stay or remain available as transportation corridors. These trails meet the definition of a railroad rights-of-way, and most likely the Department's interpretation of public roads, under Wis. Stats. s. 77.82(1)(a)1. Lands that are divided by a public or private road, utility ROW, lake, river, stream, or flowage is usually only an issue when one side of the division is

under 20 acres (for 2017 and later entries, or 10 acres for previous entries) or over 20% non-forested. If this situation occurs the total area must meet the eligibility requirements.

Client Response to 2018 OFI - Katharine Haan, 10 June 2019: Eligibility requirements are stipulated by state law. While no known existing MFL entries would be considered non-contiguous as defined by ATFS, all TLS staff have been informed of this discrepancy between MFL eligibility and certified group requirements as a potential issue for new entries. This has been marked as needed to be updated in the next handbook revision.

2019: Upgraded from 2018 OFI to Minor CAR 2019.

WI MFL State Law’s eligibility requirements of contiguous acres is in conflict with the ATFS certification requirements. Interview with Mark Heyde confirms that he is in discussion with ATFS regarding the contiguity clause, as the ATFS requirement and WI-MFL Law are in opposition.

Order #43-007-2013 is in ATFS Size Class 4 with 1,183 acres. This ATFS Size category 4 Order has non-contiguous parcels in the Order, violating the contiguity clause for ATFS, as noted above. County Highway T, over 84’ wide, bisects the parcels in the Order. There may be other larger acreage Orders that also have non-contiguous parcels that have not been sampled as part of the annual audit.

b. The Group Organization must designate a Group Manager(s) that is responsible for overseeing all of the administrative details of ATFS Group Certification and for ensuring compliance with all applicable requirements.

N/A Conforms Exceeds O.F.I. Minor NC Major NC

Audit Notes: **2018:** Katharine Haan, Wisconsin DNR - Division of Forestry, MFL Compliance Specialist is the designated Group Manager. As Katharine has been appointed in the past year, Jerry Crow, North Central Team Leader has assisted in the transition.

Per Chapter 21 of the Tax Law Handbook:

The Division of Forestry Forest Tax Law Policy Chief is designated as the group manager who administers the affairs of the MFL Certified Group. More broadly, the group manager may delegate authority to the DNR Forest Certification Coordinator, other central office staff, district staff and cooperating foresters. The group manager (including delegated roles):

- Maintains the records of the group organization.
- Track participation in the MFL Certified Group with the MFL master database.
- Processes applications for membership into the group organization.
- Conducts ongoing monitoring of conformance of group administration and members with the ATFS and FSC standards.
- Applies for certification on behalf of landowners in the MFL Certified Group and selects an accredited certification body to conduct the certification audit.
- Represents the group organization throughout the audit process.
- Maintains the ATFS and FSC group certificate on behalf of the group organization and controls the claims that the group organization can make.
- Is responsible for making sure that any public claims about the independent certification are accurate and truthful, and consistent with truth in advertising guidelines. (Use of applicable logos shall be in accordance with ATFS and FSC guidelines.)
- Is responsible for ensuring timely reporting and payment of fees to ATFS and FSC.

There is an opportunity to improve the Group members compliance with all applicable requirements:

Harvest site closeouts, including BMP compliance, are not being conducted in accordance with the specifications noted in the Tax Law Handbook, and as observed in the field, landowners are not fully aware of their responsibilities. During interviews, group members self-described as not aware of their responsibilities for complying with some applicable ATFS requirements. This description of landowners as being “likely unaware of responsibilities” was also described in interviews with Certified Plan Writers (CPWs), Cooperating foresters, and DNR Tax Specialist foresters. Topics for which landowners were likely to lack knowledge of their responsibilities included the following:

- Types of invasives and herbicide use requirements
- Site close-outs including BMPs, post-harvest exams
- Regeneration monitoring
- Special sites protections (Archeology and RTE, as needed)

This is ranked as an OFI, as these issues were identified during the recent internal audits and the Division of Forestry has hired a communications specialist (prior to the internal audit), with a focus on private woodland owners. Improving communication with MFL owners has been discussed as an area to be included in her future work plans.

Client Response - Katharine Haan, 10 June 2019: We continue to move forward on our outreach campaign with MFL landowners. We have partnered with Domtar to produce a high-quality trifold brochure on the benefits and requirements of forest certification that will be provided to MFL landowners and made available to members of the public online and at our service centers.

2019: Upgraded from 2018 OFI to Minor CAR 2019.

The 2018 Response did not include follow up information in respect to the bullet points noted above. Interview with the recently hired communications specialist and review of the tri-fold brochure draft confirms the beginning of the outreach campaign, however the topics of the bullet points were not referenced in the brochure nor per interview.

The most recent internal audit, 2018/2019, did detect related non-conformities. In one identified non-conformity there were corrections/mitigations actions taken. However, in the other non-conformity identified, there was no corrective action issued. The prior year internal audit was a Draft document, 2017/2018 and also included internal findings demonstrating system functionality, however there no evidence presented of the implementation of corrective actions resulting from the 2017/2018 internal audit.

The current understanding of roles and responsibilities for meeting this CAR is that it is the responsibility of the landowner. This is based on the Forest Management Plan language and *Specific group member duties*, as included on 21-6 of the *State of Wisconsin DNR, Forest Tax Law Handbook 2450.5*. Responsibility for carrying this out may be transferred or assumed by CPWs. This understanding was confirmed by MFL Forestry Tax Law Specialists (FTLS) and CPWs. Given the repeated finding of road issues, lack of evidence presented of landowner educational trainings for these topic areas, and insufficient corrections or corrective actions, and Group Manager's responsibility for ensuring compliance with all applicable requirements, this finding is upgraded to a Minor CAR.

1.3 Group Membership

- a. The Group Organization must inform Group Members of any and all fees associated with administration of the Group, if any, when they join the group organization.

N/A Conforms Exceeds O.F.I. Minor NC Major NC

Audit Notes: WIDNR does not charge any fees to MFL owners. This is documented in the MFL fact sheet and Tax Law Handbook (21-6).

- b. The Group Organization must hold the ATFS Certificate on behalf of the Group Members.

N/A Conforms Exceeds O.F.I. Minor NC Major NC

Audit Notes: WIDNR holds the Certificate on behalf of the Group. Confirmed by review of the certificate: Wisconsin Managed Forest Law Tree Farm Group, NSF-ATF-1Y942 expiry 11 Dec.2023.

- c. The Group Organization must follow the ATFS logo use guidelines and ensure proper use of promotional claims about the Group Certification.

N/A Conforms Exceeds O.F.I. Minor NC Major NC

Audit Notes: Wisconsin DNR correctly uses the ATFS logo on the website, including the diamond and "American Tree Farm System[®]" statement. Per interview and website review, the WIDNR Sustainable Forestry Certification Coordinator is aware of the requirements regarding promotional claims and regularly reviews documents for consistency with requirements.

- d. The Group Organization must issue a document to each Group Member that confirms the Group Member participation and coverage by the scope of the third-party certificate.

N/A Conforms Exceeds O.F.I. Minor NC Major NC

Audit Notes: The "Order of Entry" letter to each new or transferred MFL Contract includes a statement regarding membership in the ATF Group.

In addition, the application for enrollment in the MFL program has a check box:

"I/We elect to participate in the MFL Certified Group and agree to abide by the land management requirements as described in the current forest certification standards for both the American Tree Farm System[®] and the Forest Stewardship Council[®]. I/We understand that entering into the MFL Certified Group allows forest products to be marketed as "certified".

A statement is also found in the Management Plan, Forest Certification Section of the FMP.

1.4 Group Member Entry & Departure from the Group Organization

- a. The Group Organization must ensure that Group Members are notified that they are subject to all of the requirements and privileges of membership in the American Tree Farm System[®]. Under this requirement, category 1 Group Members must be notified to the individual landowner level and category 2 Group Members must be notified to the portfolio level.

N/A Conforms Exceeds O.F.I. Minor NC Major NC

Audit Notes: All participants are Group 1 members. The application for enrollment in the MFL program has a check box:

"I/We elect to participate in the MFL Certified Group and agree to abide by the land management requirements as described in the current forest certification standards for both the American Tree Farm System[®] and the Forest Stewardship Council[®]. I/We understand that entering into the MFL Certified Group allows forest products to be marketed as "certified".

A one-page information sheet has been developed "MFL and Forest Certification- What does joining the MFL certified group mean for me?"

b. The Group Organization must define and administer a procedure for admitting Group Members.

- N/A
 Conforms
 Exceeds
 O.F.I.
 Minor NC
 Major NC

Audit Notes: Procedures for admitting group members are the same as for admittance into MFL. These procedures are extensive and found in various portions of the "Tax Law Handbook". Proper implementation of these procedures was confirmed during the audit.

The MFL website has the form and on the application process, there is a checkmark for "In" or "Out" on Form 2450-192.

c. The Group Organization must maintain a procedure for expelling Group Members if they do not meet the requirements of the AFF Standard, and are not willing or able to take appropriate corrective action.

- N/A
 Conforms
 Exceeds
 O.F.I.
 Minor NC
 Major NC

Audit Notes: From Chapter 21:

Deactivation from the MFL Certified Group

MFL Certified Group membership for an MFL Order may be deactivated under any of the following circumstances following appropriate procedures as outlined in Chapter 60 on Enforcement:

1. Voluntary withdrawal from MFL
2. Involuntary MFL withdrawal
3. MFL order expiration
4. Use of an FSC prohibited, highly hazardous pesticide except on a food plot that has been excised from the MFL group certificate.
5. Planting FSC-prohibited Genetically Modified Organisms (GMOs) in a forest except on a food plot that has been excised from the MFL group certificate.
6. Mixing forest products harvested from non-MFL Certified Group land with MFL Certified Group wood to falsely claim the non-MFL products under the MFL Chain of Custody certification
7. Willful or blatant violations of Wisconsin Forestry Best Management Practices
8. Refusal to allow forest certification auditors or DNR staff onto the property for the purpose of conformance reviews
9. Deliberate or repeated violations of federal, state or local laws and regulations applicable to forest management
10. Inappropriate use of certification logos or trademarks
11. Deliberate or manifest nonconformance with other forest certification indicators

Confirmed multiple members were expelled in 2017-18, process is described above.

d. The Group Organization must maintain and update the membership list and ATFS database to reflect entries and departures of Group Members from the Group Organization.

- N/A
 Conforms
 Exceeds
 O.F.I.
 Minor NC
 Major NC

Audit Notes: The Wisconsin DNR website has a web page with a pdf document of the list of the current IMG members, as of 22 April 2019. Information about departures is maintained in the History database.

1.5 Dispute Resolution

a. The Group Organization must have a procedure for addressing and resolving disputes regarding conformance with the AFF Standards between and among the Group Members and the Group Organization pertaining to Tree Farm certification.

- N/A
 Conforms
 Exceeds
 O.F.I.
 Minor NC
 Major NC

Audit Notes: The Forest Tax Law Handbook has a section titled: Enforcement and Dispute Resolution Process (21-10).



b. The Group Organization must follow and conform to the AFF Dispute Resolution Policy and assist ATFS in resolving any such complaints.

- N/A Conforms Exceeds O.F.I. Minor NC Major NC

Audit Notes: Review of the WIDNR's dispute resolution process conforms to the AFF Policy. Most enforcement cases are related to the MFL Law. Nothing has gone through this process to date.

1.6 Maintaining Records of Group Member

a. The Group Organization must maintain internal Group Member records and provide updated information on a regular basis to the ATFS Database.

- N/A Conforms Exceeds O.F.I. Minor NC Major NC

Audit Notes: WIDNR maintains a database that contains all required information about current members. Information is provided to ATFS on an annual basis.



Section 2 Requirements of Participation in the American Tree Farm System®

2.1 Access to the AFF Standards

a. The Group Organization must make the AFF Standards of Sustainability for Forest Certification accessible to Group Members.

- N/A
- Conforms
- Exceeds
- O.F.I.
- Minor NC
- Major NC

Audit Notes: Confirmed the Standards are accessible via external links on WIDNR’s website. The current AFF Standard was inspected on the web link.

2.2 Conformance with AFF Standards

a. The group organization must have a procedure for evaluating conformance with AFF Standards prior to property enrollment under the group certificate.

- N/A
- Conforms
- Exceeds
- O.F.I.
- Minor NC
- Major NC

Audit Notes: Procedures for admitting group members are the same as for admittance into MFL. These procedures are extensive and found in various portions of the “Tax Law Handbook”, Chapter 21. Current version has been identified as NOV 2017. Eligibility requirements for MFL noted in Ch. 20-11., 21-3. Multiple ‘new’ 2019 plans were viewed during this audit period.

b. Management Plan: The Group Organization must ensure that each Group Member either has an individual management plan or is covered by a larger group management plan where responsibility for management has been delegated to a Category 2 with a qualified natural resource professional.

- N/A
- Conforms
- Exceeds
- O.F.I.
- Minor NC
- Major NC

Audit Notes: WIDNR requires that each group member have a current individual management plan (at the time of application, the landowner must have the management plan). DNR provides potential group members with a list of Certified Plan Writers, which is also available through the on-line “Find a Forester” tool. Tree Farm site visits confirmed all management plans were in place. Multiple ‘new’ 2019 plans were viewed during this audit period.

2.3 Eligibility

a. The Group Organization must have a procedure for evaluating eligibility according to the ATFS Eligibility Requirements prior to property enrollment under the group certificate.

- N/A
- Conforms
- Exceeds
- O.F.I.
- Minor NC
- Major NC

Audit Notes: Procedures for admitting group members are the same as for admittance into MFL. These procedures are extensive and found in various portions of the “Tax Law Handbook”. Multiple ‘new’ 2019 plans were viewed during this audit period.

Section 3 Internal Monitoring and Reporting

3.1 Ongoing Monitoring

a. The Group Organization must establish and maintain a procedure and schedule for conducting ongoing monitoring of conformance with the AFF Standards.

N/A Conforms Exceeds O.F.I. Minor NC Major NC

Audit Notes: **2018:** The DNR Annual Reports and Internal Reviews Section of the Handbook (21-15) describes the process conducting ongoing monitoring: *On a rotating basis, the Forest Tax Program will conduct an annual internal audit among the DNR districts. Central office staff and a regional representative will visit a selection of field stations to discuss MFL and MFL Certified Group administration. Topics will include ATFS and FSC-specific requirements, administrative consistency, record keeping, stewardship planning, timber sale monitoring, working relationships with landowners and cooperating foresters, cooperation with other agencies, field visits and other activities. The group manager will summarize the findings, areas needing improvement and commendations in a report for the November Field Operations Team. Items that require policy decisions will be sent to the Forestry Leadership Team.*

The WisFIRS program was developed internally by DNR and allows foresters to schedule mandatory practices and generates alerts when the practice implementation is due. *It allows foresters to store data collected in the field, plan for and track completed treatments (e.g. timber sales), report accomplishments and calculate the financial aspects of the timber sales, to name a few. This application manages core business functions for public and private forest management in Wisconsin, serving hundreds of DNR staff as well as our partners (county foresters and certified plan writers). Due to the importance of knowing where on the landscape practices are being done, geographical information systems (GIS) is being integrated throughout the system.*

2019: The 2018 audit was completed on 23-25 May of 2018 – Draft internal audit report reviewed. Nine internal audits were completed, however the internal audit did not cover all WI-MFL certification requirements, as the internal audit did not cover ongoing monitoring of conformance with the Independently Managed Group (IMG) requirements, based on the documentation provided. **Minor CAR 2019.**

The 2019 internal audit for the IMG portion of WI-MFL’s certification occurred 14 March 2019. The field/ land management portion of the internal audit occurred 15-18 April 2019.

b. IMG Inspectors of the Group Organization conducting internal monitoring must have completed the current ATFS Tree Farm Inspector training course.

N/A Conforms Exceeds O.F.I. Minor NC Major NC

Audit Notes: Confirmed the internal auditor, Mark Heyde and Katharine Haan, Group Manager, are qualified inspectors. All MFL Foresters are required to become qualified inspectors, multiple other internal auditors’ valid inspector certificates were confirmed on the ATFS database.

c. The Group Organization must review conformance to the AFF Standards and document the relevant findings.

N/A Conforms Exceeds O.F.I. Minor NC Major NC

Audit Notes: Confirmed by review of the WI DNR MFL Group Internal Audit Plan and Report (2018_WI_DNR_MFL_GroupInternalAuditReport_DRAFT), completed May 2018.

The 2019 internal audit notes findings on the individual documents for each field visit and on a separate IMG document.

d. Where a non-conformance is identified during ongoing monitoring, the Group Organization must document the non-conformity and work with the Group Member and other appropriate parties to take corrective action.

N/A Conforms Exceeds O.F.I. Minor NC Major NC

Audit Notes: **2018:** One non-conformance and 2 opportunities for improvement were issued and documented during the 2018 internal audit. The non-conformance focused on following instructions relative to updating older management plans.

2019: Multiple non-conformances were identified during the 2018 Internal Audit, and like issues have been observed in the 2018 & 2019 External Certification Audits. WI-MFL has provided information to auditors that progress has been made on updating FMPs, Land Exams, and Practices in order to take corrective action on the 2018 internal findings, however these same issues still exist and were identified during the 2019 audit.

2019 IMG Internal Audit notes are sparse and effectively note conformance with the following text “3.1d: Ch. 21 and Ch. 60 of Forest Tax Law Handbook”, however no additional detail is present. Internal CARs for the land management portion are documented in the individual internal audit checklists, however the work or plan to close the non-conformity is not noted or documented. As these internal audits were completed a few months before the 2019 external audit, verification of identified CAR closure and work with the Group Member and other appropriate parties to take corrective action will occur during the 2020 external audit.

There is an opportunity to improve the ranking of findings in the internal audit and the documentation of and corrective actions taken to close out the non-conformity.

e. The Group Organization must ensure implementation of the corrective action and monitor conformity as part of the regular schedule of internal monitoring.

N/A Conforms Exceeds O.F.I. Minor NC Major NC

Audit Notes: **2017:** The internal audit report and OFI was addressed during the annual management review conducted April 4, 2017 and attended by Mark, Jerry, the Tax Section Team leader, Section Chief and FM Bureau Director.

2018: Internal audit occurred 05/23/18 to 05/25/18 and consisted of only the field and documentation portion of the land management certification, the IMG portion of the certification was not audited to, based on the draft document, 2018_WI_DNR_MFL_GroupInternalAuditReport_DRAFT, provided to auditors.

2019: The 2019 internal audit for the IMG portion of the certification occurred 14 March 2019. The field/ land management portion of the internal audit occurred 15-18 April 2019.

As the 2019 internal audit was completed a few months before the ATFS 2019 Surveillance audit, with limited time for CAR closure, auditors are basing this finding on both the 2018 & 2019 internal audits.

2018_WI_DNR_MFL_GroupInternalAuditReport_DRAFT findings and the 2019 Internal Audit corrective actions have not been fully implemented and corresponding monitoring of conformity has continued to show issues based upon the findings from the 2018 & 2019 external audits.

For example, multiple Minor CARS were issued during the 2019 Internal Audit. 2 of the Minor CARs are used as examples and noted below (“portions” taken from the provided 2019 internal audit documents):

ATFS Performance Measure 4.1: Landowner shall meet or exceed practices prescribed by state forestry Best Management Practices (BMPs) that are applicable to the property
and

Indicator 4.1.1: Landowner shall implement specific state forestry BMPs that are applicable to the property.

- **Internal Minor CAR issued to MFL Order No: 14-001-1998** Audit Notes: 4.1 - “Rutting occurred throughout harvest area. After harvest, most of harvest area has converted to reed canary grass and cattails. Extremely wet site with standing water.” 4.1.1 - “The cutting notice clearly indicated the wet nature of this property and prescribed dry ground conditions for harvest.”
- **Internal Minor CAR issued to MFL Order No: 63-011-2002** Audit Notes: 4.1 - “The main forest road at the north end of the property has a 5-10% slope and existed prior to the harvest. The contractor performed the harvest while the ground was frozen and generally did not make any significant impact to this road. However, this section of road needs

structural improvement to correct some drainage issues. The road should be reshaped so that it is out sloped to the west and a ditch established on the west side to capture the flow of water. It should then be reseeded. Water bars or other structures should not be required as the slope is generally less than 10%.” 4.1.1 - “The road referred to in 4.1 is failing to provide a trafficable surface and is slowly eroding. There is a non-navigable active flow of water that is working its way into the middle of the road in places. When the road was established a defined ditch was not established on the west side of the road to capture the runoff and it is meandering down the road. Additionally the road is not out sloped properly to move the water off the road surface.”

Additional examples of findings from the 2019 Internal Audit are noted below:

Indicator 1.1.2: Management plans shall describe **current forest conditions**, landowner’s objectives, management activities aimed at achieving landowner’s objectives, document a feasible strategy for activity implementation and include a map accurately depicting **significant forest related resources**. The forest management plan shall demonstrate consideration of the following resource elements: forest health, soil, water, wood and fiber production, **threatened and endangered species, special sites, invasive species** and forests of recognized importance. Where present and relevant to the property, the plan shall **describe management activities related to these resource elements**. (emphasis added by auditor).

- **Internal OFI issued to MFL Order No: 33-001-2002** Audit Notes: “MFL plan didn’t have an assessment of NHI or cultural resources. No assessment for HCV attributes. The plan hasn’t been updated in WisFIRS which would require this assessment.”
- **Internal OFI issued to MFL Order No: 39-002-2009** Audit Notes: “The property was enrolled prior to WisFIRS management plan template changes, and is missing assessment for RTEs, HCVs, and Archaeological/Historical/Cultural resources. The timber sale was completed in late 2018, and the plan updates are on schedule to be completed.”
- **Internal OFI issued to MFL Order No: 33-016-1995** Audit Notes: “Old MFL plan format does not have an RTE or archaeological/cultural assessment. The plan was not updated in WisFIRS post timber sale.”
- **Internal OFI issued to MFL Order No: 33-009-1997** Audit Notes: “The management plan is missing an assessment of RTE’s, HCV’s, and archaeological/cultural resources.” and “A RMZ was not identified”.
- **Internal OFI issued to MFL Order No: 14-001-1998** Audit Notes: “Regeneration of swamp hardwoods is limited to nonexistent with current and past flooding. High water marks show flooding of at least 2 ft throughout property. Timing of harvests to ensure sufficiently advanced regeneration and correspond with dry seasons would improve likelihood of maintaining and improved swamp hardwood stands.”

While some of these findings are ranked by WI-MFL as OFIs, others are viewed by the audit team as Minor CARs.

Based on the 2018 internal audits and 2018 & 2019 external audits, the Group Organization has not fully ensured implementation of the corrective action(s) and monitoring conformity as part of the regular schedule of internal monitoring.

3.2 Annual Reporting to the American Tree Farm System

a. The Group Organization must adhere to the annual reporting requirements as defined by ATFS and maintain copies of past annual reports.

N/A Conforms Exceeds O.F.I. Minor NC Major NC

Audit Notes: The reports were sent to ATF in 2018; confirmed via ATFS. A copy of the report was reviewed and confirmed the presence of past reports are on file.



Section 4 Independent Audit

4.1 Managing the Group Certification Process

a. The Group Organization *must* contract with an accredited Certification Body to conduct the independent certification. The accredited certification body is required to conduct the audit according to accreditation rule, #27 under ANSI – American National Accreditation Body or the Standards Council of Canada.

N/A Conforms Exceeds O.F.I. Minor NC Major NC

Audit Notes: WIDNR has contracted with NSF to conduct the independent certification according to the ANSI accreditation rules.

b. The Group Organization *must* coordinate the independent audit procedure to ensure the Certification Body has access to sufficient information and Group Member properties to determine conformance to the AFF Standard and ATFS Group Certification Standard.

N/A Conforms Exceeds O.F.I. Minor NC Major NC

Audit Notes: During the 2019 audit all requested information was provided by DNR staff. The WisFIRS system and associated computer programs, databases, and tools integrate easily and ensure that all involved, including third-party auditors, have ready access to key information.

c. If the certification audit results in a non-conformity, the Group Organization *must* work with all appropriate parties to take corrective action and ensure timely implementation.

N/A Conforms Exceeds O.F.I. Minor NC Major NC

Audit Notes: Findings issued during the 2018 audit were partially addressed, however due to the multiple changes that have occurred in the program over the past 3 years with the reorganization and staffing vacancies, there is an opportunity to improve the work with all appropriate parties to take corrective action and ensure timely implementation of CAR closure. Measures have been put in place and forward movement is being made, particularly with the current backlog of FMP updates and the Tax Law Program Strategy outlined to auditors at the very end of the 2019 audit.

d. The Group Organization *must* submit a copy of the ATFS Certificate and a summary of the audit report that is appropriate for public distribution to ATFS.

N/A Conforms Exceeds O.F.I. Minor NC Major NC

Audit Notes: Confirmed that this information was provided by reviewing the transmittal email.

e. The Group Organization *must* keep the Group Organization’s program up-to-date and in ongoing conformance with the AFF Standards.

N/A Conforms Exceeds O.F.I. Minor NC Major NC

Audit Notes: The MFL Program undergoes regular updates and generally appears to be in on-going conformance. A large part of how the MFL program meets the requirements for AFF is to have their members follow the Tax Law handbook, a downloadable pdf copy of which is available at the following website:

<https://dnr.wi.gov/topic/TimberSales/mfl.html>

[MFL Certified Group Chapter of the Forest Tax Law Handbook \[PDF\]](#)

(End of American Tree Farm System Standard 2015-2020 IMG Checklist)

Appendix 3

Site Notes

10 June 2019, Monday	
FMU/ location/ sites visited	Features of Interest/ Notes
3:00 - 6:00 PM Green Bay Field Office	<p>Meet with Central Office Staff for preliminary Opening Meeting</p> <ul style="list-style-type: none"> Client update / discuss changes to the Facility Record Sheet (contact information, billing information, review scope, etc.) Start document and record reviews - this will continue as needed at any office visited during the audit. See previous page for the list of records/documents offices should be prepared to provide upon request. Review of ATFS Independently Managed Group (IMG) Certification Standards 2015-2020 Selections Management System Review Overview of Logo or Label use
11 June 2019, Tuesday	
8:30 - 9:30 AM Green Bay Office	<p>Opening Meeting:</p> <ul style="list-style-type: none"> Introductions, Roles, and Audit Objectives Review audit scope, procedures & agenda, intro/update to certification standards and protocols, review of previous CARs/OBS Overview by your staff of program <p>Final Site Selection for the WI-MFL Northeast Region, comprised of the following Counties: Brown, Door, Florence, Fond du Lac, Forest, Kewaunee, Langlade, Manitowoc, Marinette, Menominee, Oconto, Outagamie, Shawano, Sheboygan, Waupaca, & Winnebago</p>

MFL Order Number	Acres	Size Cat.	Practice	Practice Date	Notes
Date: 11 June 2019, Tuesday, Manitowoc County, Team 1					
31-004-2001 Matteo, Jacqmain, Wilks	20	1	Single Tree Selection	Active CN	<p>20-acre silver maple swamp/bottomland hardwood stand, near perennial stream with adjacent meandering braided overflow wetland. Cutting area is a wetland that must be cut under frozen ground conditions. Harvest was a winter only salvage cut in an overmature site to primarily remove the silver maple that are being impacted by the Columbian Timber Beetle, a native pest beetle that causes a large defect/stain in the bole of the infected tree. Tractor logged by landowner in winter, no issues. Landowner present for site visit; per interview, there is good communication between the landowner, the DNR forester, and the DNR Forest Health Specialist for this relatively uncommon beetle.</p> <p>Harvest completed in Winter of 2018-2019, Cutting Report not yet completed, estimated volume of 100 bd ft noted on Cutting Notice.</p>
36-002-2018 Wilks	44	1	Single Tree Selection	1/18/2019	<p>Stands 1 (5 acres), 2 (13 acres) and 3 (8 acres) with recent harvesting activity. Logger Scott Graham-Algoma Lumber Co. No evidence of Master Logger training records observed on website. N/C: No use of water bars on steep haul/skid road. No evidence of rutting or soil movement on rocky glacial soils. Thinning activity in Stand 2 and 3 observed and conducted in frozen ground conditions-sale final executed by DNR staff on 1/18/19. Stands matched management</p>



					plans. Observed 7 cages containing either chestnut or chinkapin oak seedlings within stand 1. Observed +/- 1 acre patch harvest cut adjacent and included in shelterwood cut stand. No damage observed to residual stand.
36-008-2019 Wilks	17	1	No harvest		14 acre conifer stand-white pine, red pine and spruce. Checks of basal area matched prescription. No damage to residual stand. Stand thinned by Burmeister-Master Logger trained. No issues to roads. No water crossings or impacts.
36-011-1999 Wilks	38	1	Single Tree Selection	11/14/2016	Stand of upland oaks with mixture of oaks, hickory, and maples. Stand single tree selection harvested in 2016. No damage observed to residual stand. Road/trail was maintained with no evidence of soil movement/erosion. Stand contains an exclusion period for harvesting from May-August due to listing of State threaten bird species found within area. Observed boundary sign posted alerting to private land boundary. Stand was classified as Open and landowner is Ice Age Trail Alliance.
36-014-1999 Wilks	45	1	Shelterwood - seeding cut	4/24/2015	Stand 4 (15 acre) stand of upland hardwood. Approximately 7 acres of southern part of stand had been harvested for oak release around 2014/2015 by landowner. OBS: Stand description on ground did not match management plan documents. No evidence of oak release observed in maps/documents and no delineation of stand 4 noted based on landowner action to release oaks. Evidence observed of young oak seedlings. Landowner-Jeff Shuler former Manitowac County Tree Farmer of Year in 2015. Landowner trained in chainsaw safety and attended Master Woodlands Stewardship Program. Harvest conducted by landowner. Never updated or revised FMP.
36-022-2014 Wilks	28	1	No harvest		Bottomland hardwood stand of Elm, Basswood, Maple and Ash. No activity observed. Observed planted area of flowering plants planted as pollinator habitat in conjunction with NRCS. Observed hand planted area of spruce and white pines. No evidence of soil movement. Observed invasive species of Phragmites and Reed Canary grass. Advice given by DNR staff for mitigation to landowner. Ground conditions matched management plans.
36-205-1996 Wilks	80	1	No harvest		Stand 1 (70 acres) upland hardwood stand with release of oaks and cherry. Approximate age of 29 year old stand. Noticeable difference in quality and size of oaks and black cherry crop trees. Landowner released on 3 sides undesirable species of maples, ash and elms. Utilized for firewood. No damage and quality road system maintained by landowner. Stand 2 (10 acre) bottomland hardwood stand with border of flowing stream. No evidence of soil movement or signs of harvesting near stream.
36-001-2017 Wilks	45	1	Single Tree Selection	3/27/2019	Stands 2 (19 acre) & 4 (4 acre) single tree selection to remove ash, maples and basswood. Reduced Ash content for Emerald Ash Borer. Harvested by landowner for firewood. Split and stacked firewood staged throughout stands. Very nice walking trail. Stand 4 adjacent to Manitowoc River. No impacts to water or evidence of soil movement. Excellent job of harvesting with no evidence of damage to residual stand. Basal area check matched the prescription.
36-022-2014 Wilks	28	1	No harvest		Bottomland hardwood stand of Elm, Basswood, Maple and Ash. No activity observed. Observed planted area of flowering plants planted as pollinator habitat in conjunction with NRCS. Observed hand



					planted area of spruce and white pines. No evidence of soil movement. Observed invasive species of Phragmites and Reed Canary grass. Advice given by DNR staff for mitigation to landowner. Ground conditions matched management plans.
Date: 11 June 2019, Tuesday, Door County, Team 2					
15-026-2001 Jacqmain	33	1	Thinning, Stand 3 (6 acres)	4/26/2019	Cedar, aspen, spruce & balsam fir stand. Firewood cutting thinning from below. Removal of aspen, birch, and storm damaged trees. Parts of thinning used to establish a new ATV trail through property. No heavy equipment used, equipment cleaned prior to arrival on site for invasive concerns. No BMP issues.
15-014-1989 Jacqmain	40	1	Thinning	Active CN	White pine, white spruce, balsam fir stands. TSI thinning in 30 year old stand. Frozen ground cutting.
15-004-2018 Jacqmain	40	1	Single Tree Selection	5/8/2019	Northern Hardwoods thinning removing mainly sugar maple, along with some white ash, basswood, and beech. Landowner administered sale. Selection thinning, abundant sugar maple saplings throughout. Winter frozen ground harvest, little to no damage on residuals.
15-015-2001 Jacqmain	15	1	Thinning	4/26/2019	White pine, planted 1985. First thin. Eurasian bush honeysuckle detected during sale set up, requirement to clean equipment before arrival and before departure from site. Residual tree damage issue.
15-007-2014 Jacqmain	40	1	Coppice (e.g. aspen regeneration cuts)	2/9/2017	Cedar release with patches of coppice. Removal of older aspen and birch (approx. 60-70 yo) in a cedar stand, some thinning in dense cedar areas.
15-009-2012 Jacqmain		4	Single Tree Selection	3/1/2017	Inspecting forester found some areas within stand where basal areas were lower than prescribed. Some spots of dom/codom trees being harvested instead of intermediate. Order of removal was not followed. Forester addressed by communicating with landowner and updating in WISFIRs.
Date: 11 June 2019, Tuesday, Oconto County, Team 3					
43-007-2013 Matteo	38	4	Clearcut/oak salvage & Invasives treatment	11/11/16	<p>Landowner interview. Fall 2016 pesticide application on a few oak stumps in corner of section by landowner to combat oak wilt. Landowner did not report pesticide usage to MFL, however was aware of the need to use a specific type of pesticide (Garlon), based on their forester's recommendation.</p> <p>Clearcut large stand of oak and aspen under dry conditions to remove infected oaks. Stand is bounded by USFS land to the west and a bog to the south, stand slopes to the NW, BMPs applied adequately. Cutting Report dated 11/11/16 with Land Exam updated on 12/05/16. Scattered green tree retention observed, slash low, site is showing adequate regeneration.</p> <p>Good communication between the Club and MFL foresters.</p> <p>N/C: This ATFS Size category 4 Order has non-contiguous parcels in the Order, violating the contiguity clause for ATFS. County Highway T, over 84' wide, bisects the parcels in the Order.</p>
43-019-2013 Matteo		1	No harvest		<p>Landowner interview. Non-mandatory practice hand planting of conifers occurred in the past with seedlings of DNR origin.</p> <p>In the southern part of the Order, viewed 17 ac hemlock stand. Single tree selection scheduled for 2032. Adjacent Tamarack Stand (4 ac) in</p>



					<p>poor shape, scheduled for 2032 clearcut harvest under frozen conditions.</p> <p>Stand 2 (8 ac) aspen saplings and white pines, has a smaller component of other mixed hardwoods present, no mandatory practice scheduled. Landowner present for site visit and uses that land for hunting, recreation, and firewood. Field bisects that two pieces of the Order, some encroachment to the field by brush on the northern part of the Order – landowner will be removing brush back to the original Stand boundaries.</p>
43-056-2014 Matteo	16	1	Intermediate thinning - Sale set-up, not harvested		<p>Cutting notice (CN) completed by landowner, not yet approved by DNR Forester. Red pine thinning for part of Stand 9 (6 ac) with even-aged management, and thin the remainder of Stand 9 with a single tree selection down to a BA of 80 sqft/ac. Intermediate thinning of cedar Stand 11 (3 ac) with even-aged management.</p> <p>SMZ buffer noted in the CN viewed on the ground, old bridge abutment present. Southern sale & property boundary viewed. Existing woods road present and in good condition.</p> <p>Canary grass present and treatment indicated on the CN.</p>
43-004-2011 Matteo	35	1	Clearcut (relying on regeneration by seed)	02/04/2019	<p>Harvest along woods road from house into harvested stand to allow better access, woods road in very good condition. Small wetland/pond with intermittent outlet present, buffer respected. Release of maple Stand 5 (4 ac) with pin oak removal. Scotch & red pine and aspen removal harvest in Stands 1 & 3 and 2 (7 & 18 ac and 2 ac respectively). Slash low and very little damage to residual stems. Regeneration already observed.</p> <p>CR filed 10/17/18. Landowner requests DNR review and approval, it is unclear if CN/CR field visit completed.</p>
43-037-2013 Matteo	73	1	Thinning & clearcut	1/29/2019	<p>61 Harvest acres. Stands 1, 2, & 3 - Marked to cut red pine areas, oak clearcut, and oak select cut area. Red pine thinning, no issues. Oak clearcut, stumps slightly high. Oak with retention, green tree and wildlife trees viewed.</p> <p>Gated access, well-marked. Existing woods road in good condition, protected marked stream buffer viewed on the 2 intermittent streams, culvert in good shape.</p> <p>Oak wilt restriction for timing of harvest. Potential habitat for endangered insect noted in CN and need to protect lupine plants if observed. Some quantity of low-quality wood left on landing, likely for firewood. Partial Cutting Report filed.</p> <p>FMP marked 'Incomplete'</p>
43-038-2013 Matteo	112	1	Thinning	2/5/2019	<p>Adjacent Order to 43-37-2013.</p> <p>37 ac. harvest area. Similar prescription to 43-037-2013 viewed.</p> <p>FMP marked 'Incomplete'.</p>
43-031-2000 Matteo	33	1	Group selection	7/25/2017	<p>Landowner interview. Red maple Stand 1 (17 ac). BA reduced to approx. 90 sqft/ac with 3-4 gaps per ac, 35-75' in diameter. Slash low, coarse woody debris and wildlife trees observed.</p> <p>Swamp hardwood Stand 2, (12 ac) partially harvested.</p> <p>Oak & maple seedlings present in harvested Stands 1 & 2, responding to the site changes in this first post-harvest growing season. Property boundary well-marked in blue by landowner.</p>



					Part of Stand 2 adjacent to the river on the south side of Stiles Rd. not harvested due to hill-side springs & saturated conditions. Oconto River buffer noted in CN. NHI hit for a state listed turtle, winter harvest conducted with frozen ground conditions outside of the turtles' breeding & nesting period. Landowner may use horse logging to complete this portion of the sale during the next winter, if site conditions permit.
Date: 12 June 2019, Wednesday, Marinette and Oconto County, Team 1					
38-032-2015 Wilks	54	1	Coppice (e.g. aspen regeneration cuts)	7/26/2018	Stand 1 marked leave trees for nesting wildlife. 5-6 trees per acre observed. No damages to residual or BMP issues. Stand 2- thinned red pines. No evidence of damage to residual stand. BA checks averaged 130 and matched Land Exam and Practices Report. No BMP issues. Ronald Albrecht landowner. Harvesting report completed July 2018.
38-263-1999 Wilks	38	1	Thinning	7/26/2018	Stands 1 and 3 observed; ground conditions matched mgmt. plan description. Access road maintained and planted with herbaceous vegetation for wildlife and stability. No BMP issues or evidence of soil movement. Harvesting report completed July 2018.
38-129-2004 Wilks	67	1	Shelterwood - seeding cut	7/10/2017	36 acre select cut removing aspen and marked orange trees. Residual stand of oaks, maples and isolated white pines. No damage to residual stand and no evidence of BMP violations. Older water bar installed (2016 harvest period) on main road and drainage properly placed. Gated access to property. Ground conditions reflected mgmt. plans. Harvesting report completed July 2017.
38-111-2001 Wilks	42	1	Conversion from Even-age to Uneven-age	2/12/2019	Landowner-walked land and concern with rutting from recent harvest by Verso. 2 stands observed-select tree and other stand was coppice regeneration with oaks and other leave trees marked. No evidence of violations for BMPs. Contractor utilized logging debris for mats. Evidence of minimal rutting but no soil movement or erosion. Stand descriptions matched ground observations. Harvesting report completed in February 2019. Landowner satisfied with ground conditions after review and tour.
38-039-2001 Wilks	63	1	Coppice (e.g. aspen regeneration cuts)	2/22/2018	Stands 1, 2, 4 and 5. Ground matched mgmt. plans. No BMP issues or damage to residual trees in stand 4. BA plot checks confirmed desired level prescribed. Landowner Paul Schrandt present. Harvesting report completed in June 2018.
38-009-2014 Wilks	39	1	Coppice (e.g. aspen regeneration cuts)	6/29/2017	3 stands- harvested stand 1 for Aspen coppice and oak regen. Observed excellent regen of white oaks. Regen of aspen and maples observed. No BMP issues, boundary marked in blue. Ground conditions matched mgmt. plan and cutting notice. Harvesting report completed in June 2017. High Tick count.
38-274-2000 Wilks	238	2	Thinning	4/24/2017	Open and closed tracts. Observed stands 1, 3 and 4. Blue line for boundary and red flagging for buffer around flowing stream. Buffer observed well exceeded 35-foot guidance and no evidence of equipment incursion. Single tree selection and harvesting of balsam fir-no BMP issues, use of logging debris for mats in low area. Evidence of rutting but no impacts to water or soil movement. Harvesting report completed in April 2017.
Oconto County					
43-027-2014 Wilks	35	1	Coppice (e.g. aspen)	4/9/2019	35 acres stand. Observation in stands 2 & 3 matched mgmt. plan. Harvesting activity reflected cutting notice. No evidence of damage to

			regeneration cuts)		residual stand. Observed green marked leave trees. Z1 area observed not managed—stand contained mature white birch, red maples and spruce. Seeding of grass on access road. No soil movement. No BMP issues. Harvesting completed and report completed in April 2019.
Date: 12 June 2019, Wednesday, Langlade County, Team 2					
34-277-2000 Jacqmain	480	2	Sanitation and Salvage Cutting	1/19/2017	Salvage cut; all hickory removed within N hdwd stand for total of approx. 2,000 bd ft.
34-314-2000 Jacqmain	80	1	No harvest		Property with oak, northern hardwood, and swamp hardwood cover types. No management activity.
34-271-1999 Jacqmain	40	1	Shelterwood - seeding cut	5/20/2016	Individual tree selection harvest in a commercially low-quality northern hardwood stand. Patch cuts placed to remove ironwood and very poor-quality stems. Winter harvesting to avoid oak wilt. "Snakey clearcut" - 1.5 acre patch cut of hdwd approx. 30' wide with variable shape designed as deer habitat.
34-002-2008 Jacqmain	80	1	Thinning	5/28/2019	Logger and landowner interview. Thinning in northern hardwoods, thinning from below using Order of Removal and creating canopy gaps removing ironwood. Poor regeneration in stand, observed by foresters in landowner contact record, review of process for landowner notifications of issues, appropriate engagement with landowners. Discussions: Logger qualifications, FISTA training program
34-051-2001 Jacqmain	37	1	Invasive treatment		Review FMP, no mandatory practices. Garlic mustard treatment by landowner April-May 2019. No issues.
34-016-2014 Jacqmain	40	1	No harvest		Northern hardwoods, no management activity. Due for management in 2020. Discussion on pre-assessment process.
34-015-2014 Jacqmain	40	1	No harvest		Plan to cut pine, light thinning in hardwoods to release advanced regeneration. No management activity. Discussions: green tree and legacy retention, Order of Removal, logger education, regeneration monitoring.
34-035-2014 Jacqmain	134	2	Conversion from Even-age to Uneven-age	10/17/2018	Examined two types of stands - northern hardwoods and aspen. Stands 1, 3, and 5 selection harvest of northern hardwoods; stand 4 was an aspen clearcut. Erosion and main dirt road through the stand, slope 35-45 degrees with sedimentation run-off into adjacent wetland. Discussions about regeneration, erosion issue, assessing residual damage and processes for Post-Harvest recons. Discussion FMPs and Land Exam.
Date: 12 June 2019, Wednesday, Outagamie County, Team 3					
45-012-2012 Matteo	40	1	No harvest		19 ac. swamp hardwood stand harvest. Group selection harvest to create canopy gaps conducted in 2012 under frozen ground conditions. CR field checked in Dec 2015. No issues seen. Land Exam not updated, last update noted as July 2011. Discussion regarding the process for CN & CR review & approval, WisFIRS updates, including pre- or post-harvest site visits (recon checks), and the Land Exam update process.
45-005-2001 Matteo	10	1	Thinning/Ash salvage	Active CN (harvest not started)	10 ac. Swamp hardwood thinning. CN signed 05/14/19. Ash removal and canopy gap creation marked. Harvest not yet started, as to be harvested under frozen ground conditions, due to saturated soils.



					Invasives present and noted in CN with precautions to take. Notes in file to try to harvest this Order with the adjacent landowner Orders for cost efficiencies.
45-013-2001 Matteo	31	1	Sanitation and Salvage Cutting	Active CN (harvest not started)	Stand 1 (15 ac.) swamp hardwood - ash salvage with canopy gap creation. Stand 2 (11 ac.) swamp hardwood –ash selection harvest/salvage with canopy gap creation and 2-ac. aspen coppice within the stand to regenerate the aspen. Stand 3 (5 ac.) northern hardwood stand on west side of Order is a mark to cut to remove ash with canopy gaps. Harvest will be occurring in all Stands ahead of the schedule noted in the Mgmt. Plan, due to the impending death of ash trees by EAB. 3-year cutting notice written, due to the need to harvest under frozen ground conditions. Marking in Stands 1 & 2 not as described on the CN, due to different colors being found on the ground then as described in the CN.
45-015-1996 Matteo	13	1	Single Tree Selection	Active CN (harvest not started)	Landowner interview. Stand 1 mixed hardwood (10 ac) selection harvest, mark to cut, with focus on ash removal. CN has been ready to harvest since 2013, however must have frozen or very dry ground and site condition along with logger availability has not allowed harvest to occur. Small intermittent stream running N-S through the middle of the property – CN notes WI-BMPs for Water Quality to be followed around the stream.
45-008-2006 Matteo	37	1	No harvest		Harvested in 2017, completed in Aug 2007 – aspen clearcut with good retention of large and mid-sized white oak and pine, landowner signed CN in Nov 2007, noting that the harvest was complete. N/C: Cutting Report not updated/filed in WisFIRS by MFL forester until June 2017, almost 10 years after the harvest was completed.
45-015-2000 Matteo	13	1	Single Tree Selection	Active CN	Landowner interview. Landowner concerned with the amount of remaining slash and regeneration. Harvest bounded by a stream, the property line, & a field, all well-marked. Existing culvert under driveway/main road in good operation. Stands 1-Due to some blowdown from storms in summer of 2017, moved the mandatory practice date up to 2018. Stand 3 – aspen clearcut with oak reserves. Stand 5 – mixed hardwood & aspen. Some limited rutting in wet areas of Stand 2 adjacent to the landowner ponds. Wildlife trees retained, high deer browse. Oak wilt harvest timing restriction in place. 6 types of invasives noted in the CN, with ground disturbance and increased sunlight from the recent harvest, invasives will likely increase in occurrence; discussion with landowner & MFL Foresters about potential invasive plant issues and treatment, as well as deer browse strategies.
45-026-1996 Matteo	71	1	Thinning & clearcut with reserves	3/15/2019	Landowner interview. Landowner concerned with the amount of regeneration, but upon site walk and id of regenerating species, is comfortable with the harvest results. Stand 2 (16 ac.) - Aspen clearcut with oak reserves -



					<p>Stand 3 (9 ac.) - Northern hardwoods/aspens - clearcut with reserves, particularly removing the ash.</p> <p>Stand 1 - Red pine 5th row thinning – winter cut so no need for annosum treatment.</p> <p>All Stands have little to no residual damage, regeneration is viable and multiple species represented in seedling stage.</p> <p>Map uploaded into WisFIRS in June 2017. CN and Report signed by landowner on 03/06/18. Post-harvest check not completed and land exam not updated to current conditions with the last land exam update noted in 1995.</p>
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Date: 12 June 2019, Thursday, Waupaca (1-South, 1-North), Team 1

Waupaca (1 - North)

69-012-2018 Wilks	60	1	Thinning	1/17/2019	<p>White pine (old Christmas tree plantation) intermediate thinning. Weekly Pulp and Timber harvested timber. Steve Suhs landowner. BA random checks 130 basal area after harvest; 180 BA in unharvested sections. Observed successional species of aspen and red oaks within understory. Wildlife openings/food plots observed. Gated access with fire lane plowed around property. No BMP issues or damages observed to residual trees. Final harvest signed December 18. Field conditions matched mgmt. plans and Land Exam Practices Report.</p>
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Waupaca (2-South)

69-051-2004 Wilks	10	1	Thinning	4/6/2019	<p>10 acre- historical windstorm damaged stand. Overstory removal with white pines and oaks left for regeneration. Observed white pine regeneration. Oak regeneration observed with heavy deer browse on buds. No BMP issues. Final harvest signed April 2019. Harvested by James Denk Logging. Landowner: Richard Eiberger-pleased with operations and no issues. Confirmed goal of protecting land and habitat.</p>
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69-116-2013 Wilks	55	1	Thinning	1/4/2019	<p>51 acre tract-Stands 1 and P2 observed. Regeneration harvest observed behind fenced area to protect regen from deer browse. Observed maples, ash and oak reproduction. Stand P2 intermediate red pine thinning. Basal Area checks 90-100 BA. Final harvest signed January 2019. OBS: BA volume on ground did not match volumes within Land Exam information. Last updated January 2016.</p>
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69-107-2013 Wilks	10	1	Thinning	1/5/2018	<p>Logger: Michael Kielblock- SFI pro logger trained stated by landowner. Regeneration harvest completed in 2017. 3 acre fenced protection for regeneration. Observation of basswood, maple, oak, ash and white pine approximately 3-5 feet in height. No BMP issues. Landowner: Rex Pope-great example of reforestation within heavy deer population. Property bordered Waupaca River. No observation of disturbance or activity within River corridor. Field conditions matched mgmt. plans.</p>
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69-061-2001 Wilks	39	1	Thinning	1/4/2019	<p>38 acres-Stand 1 and 3. Regeneration harvest with fenced 12 acres to protect maples, aspens and oaks from deer. No damage to residual seed trees. OBS: No water bars installed on haul road. Landowner is planning to install diversions to minimize damage to his road. Observation of road into property confirmed landowner use of rock to stabilize and improve road. Landowner was not aware of resources available to install features to minimize soil movement. Stated YouTube was his reference. Discussion regarding WI BMP guidelines</p>
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					and DNR Tax Law representative agreed to email copy of WI BMP guidelines. No other BMP issues observed.
69-010-1997 Wilks	40	1	Single Tree Selection	2/14/2019	39-acre Release of uneven age mgmt. of white pine and northern hardwoods. Ground conditions matched mgmt. plans. Observed girdled Black oaks for wildlife. No BMP issues and no damages to residual stand. Some regeneration of white pines observed but additional sunlight needed. Heavy deer browse on young seedlings. Final harvest signed May 2017.
69-035-2003 Wilks	15	1	Thinning	4/30/2018	18 acres owned by Charitable organization. Intermediate pine thinning. Crystal River dissected property, no harvesting occurred along river. Interview with President Craig Bailey. No issues or complaints. Happy with communication and availability of DNR resources. Weekly Pulp and Timber harvested timber. Maintain property for wildlife and timber with recreational purposes. Observed invasive Japanese Barbary. Mike-DNR gave range of options for mitigation. Ground conditions matched prescription. No damages to residual stand. Final harvest signed April 2018. No BMP issues.
69-072-1996 Wilks	59	1	Thinning		59 acre tract. Stand P1 recently thinned. Logger: Michael Kielblock- SFI pro logger trained stated by landowner. Landowner- Sam Thil hand planted red pine mixed with white pines. BA plot measured 150. Observed water diversion on road. Placed by power company that accessed for fire along power line. Roads seeded and no evidence of erosion. No BMP issues. No harvesting near water or crossings. Ground conditions met mgmt. plan, but Land Exam and Practices stand BA not updated due to expiration of MFL in 2020. DNR representative communicated new management plan will be established by ground surveillance and information updated at that time should landowner re-apply to MFL program.
Date: 12 June 2019, Thursday, Waupaca (1-North), Team 2					
69-043-2017 Jacqmain	36	1	Release – regeneration (via hand, herbicide, fire)	4/9/2018	Oak and aspen improvement release from competition by cutting of overtopping, mid-story woody stems of musclewood, witch hazel, iron wood and other non-commercial hardwoods. Scattered throughout the 36 acres. Prior stand practices removed large overstory, commercial stems. Discussions: mandatory practices process. FMP.
69-108-1994 Jacqmain	63	1	Thinning	12/1/2017	Selection system harvesting to favor sugar maple and other preferred hardwood species in a northern hardwood stand. Order of removal was lower grade, large crown stems. Objective was to release crop sugar maple or form canopy gaps for regeneration.
69-096-1995 Jacqmain	39	1	Thinning	8/17/2018	Planted red and scotch pine Intermediate thinning down to 80 sq. ft BA, marked to cut. Hardwood understory retained to allow stand to succeed to native hardwood species. Prickly ash found but not affecting regeneration, no action needed. Discussion: Deer browsing control
69-060-2012 Jacqmain	67	1	Shelterwood - seeding cut	1/4/2019	Shelterwood marked to leave, target 60 ba. Retain balsam fir, release good quality oak and maple saplings and pole timber. Seed trees leaving large diameter, large crowned oak, maple, and white pine. Oak and maple regen abundant. Cutting notice included in "BMP for Water Quality Prescription" to avoid entering the low-lying swale with heavy equipment. However, onsite inspection the permanent, all-season forest road crossed the swale in such a way that water flow and movement was impeded and sediment deposition was observed

					outside the natural stream flow with ponding in several locations on the road. The road location and construction did not provide cross-drainage and encouraged water diversion leading to changes to natural surface and subsurface water flow of the wetland.
69-012-2018 Jacqmain	60	1	Thinning	1/17/2019	Nick's Nirvana. Very high-quality northern hardwood stand after selection harvest under uneven-aged management. Residual basal area of 85 sq. ft. Removal of white ash, basswood, elm and poor/old sugar maple. Canopy gaps for regeneration of sugar maple. Good regeneration throughout. Invasive species identified: prickly ash and bush honeysuckle. Landowners notified of invasives. Equipment for harvest cleaned before and after harvest to prevent spread.
69-021-2015 Jacqmain	20	1	Single Tree Selection	5/15/2017	Northern hardwood stand where single tree selection harvest and canopy gaps were done in 2015. Plantation of red pine small saw and pole and Austrian pine was thinned after evaluation that stand was overstocked and overdue for thinning. Thinned from below to target basal area reduction by one third. One acre patch cut of aspen between sections of the northern hardwood stand with acceptable growth rates and stocking.
69-008-2004 Jacqmain	118	2	Thinning	2/28/2017	Landowner interview. CPW (Verso) interview. Examined 10 acres of young aspen, 3 yrs. old. Thinning in northern part of property along Bear Creek. In river RMZ marked trees only to cut down to 80-90 sq. ft of basal area. Discussions: BMPs; Regeneration monitoring; MFL foresters/loggers/CPW trainings; road design and construction.
69-075-2003 Jacqmain	80	1	Various		Landowner planted scattered oak seedlings and install deer enclosure fences. Wetland area selection harvest removing ash, poor quality sugar maple while retaining white cedar. BMP cleanup done by CPW (Verso). Discussion: Landowner communications, post-harvest monitoring for BMPs and regeneration.
Date: 12 June 2019, Thursday, Forest, Team 3					
21-323-1999 Matteo	73	1	Shelterwood - seeding cut and clearcut	Active CN	Stand 1 (12 ac) Northern hardwood – uneven aged thinning. Stand 2 (7 ac) - aspen regeneration harvest. No residual damage viewed. Part of stand not yet cut. Stand 3 (3 ac) - Swamp hardwood – even-aged regeneration harvest, species to retain noted in the CN. Stand 4 (9 ac) – Soft maple – Overstory removal to release established regeneration. Boundaries well-flagged. Loggers pulled off the site in Feb/March due to soil conditions. Not yet cut near aspen. One NHI hit, harvest conducted during the plants dormant season under winter or very dry late growing season conditions. Good regeneration present, green tree retention marked and protected, stand and harvest units boundaries well marked. Land exam last updated in 2013, prior to this mandatory harvest.
21-321-1999 Matteo	40	1	Single Tree Selection	Active CN	Adjacent to Order 21-323-1999 & 21-324-1999. Stand 1 (8 ac) Northern hardwood – uneven aged thinning. Stand 3 (3 ac) - aspen regeneration harvest. Stand 5 (3 ac) - Swamp hardwood – even-aged regeneration harvest, species to retain noted in the CN. Retention of healthy pre-merchantable spruce and balsam fir. Same details for NHI hit as above.



21-003-2004 Matteo	40	1	Single Tree Selection	3/12/2018	<p>Logger and CPW/Forester interview. Stand 8 (40 ac) single tree selection. Stems retained have good form. Hemlock retained as thermal cover for wildlife. Den/wildlife trees retained.</p> <p>Frozen ground conditions for harvest, as there is a lowland area in the southern portion of the stand, that was avoided. Existing woods road is adjacent to the stand. Spill kit requirements noted in the CN. Property boundaries flagged well. CR finalized on 03/12/18, not yet updated in WisFIRS for volumes or practices.</p>
21-008-1995 Matteo	130	2	Thinning	6/11/2018	<p>Winter cut only with frozen ground conditions. Harvest sites clean, low slash, no residual damage viewed.</p> <p>Stand 1 (14 ac) – Northern Hardwoods uneven aged thinning. Adjacent to Armstrong Creek, maintain a 100’ SMZ where the BA is greater than 60 sqft/ac., no harvesting along the banks of the creek. Very few stems removed from the stands near the creek. Stand P6 (9 ac) – 31 yo pine with even-aged management (take one row, leave 2 rows). Stand 9 (4 ac) – Black Spruce/Tamarack visited in 2017, not yet ready for the 2018 scheduled harvest, spruce healthy but small. This practice is now scheduled for 10-15 years from now. CR completed 05/28/18, checkbox for “Final Report” not checked.</p>
21-324-1999 Matteo	79	1	Group Selection	Active CN	<p>Adjacent to Orders 21-323-1999 & 21-321-1999, harvest not yet complete.</p> <p>Stand 1 (9 ac) Northern hardwood – uneven aged thinning.</p> <p>Stand 3 (2 ac) - aspen regeneration harvest. Stand 5 (6 ac) - Swamp hardwood – even-aged regeneration harvest, species to retain noted in the CN. Must be dry or frozen ground conditions. Retention of healthy pre-merchantable spruce and balsam fir.</p> <p>Same details for NHI hit as above. Arch/Historic/Cultural hit – one known site within the management boundary – required frozen ground & snow cover conditions. Ground disturbance off of existing roads will not be permitted. Known stream crossing in NW corner of sale avoided.</p>
21-011-2006 Matteo	979	3	Coppice (e.g. aspen regeneration cuts) & Cultural Resource	2/23/2017	<p>Stand 17, 18, & 19, Closed out Feb 2017. Steep site with rocky substrate. Existing ATV trails cross the site in multiple places.</p> <p>Stand 17 (36 ac) and Stand 18 (12 ac) – primarily red oak present, mark to cut to regenerate a new class of mixed hardwood species and aspen. Stand 19 (25 ac) - no-management zone to protect cultural resources. Stand boundaries respected. Cultural site and sweathouse nearby Stand 18, logger & forester maintained a no-harvest buffer around site.</p> <p>Big-toothed aspen and oak regeneration viewed since harvest completed. Landing seeded and in good condition, no debris or excess slash. Sale boundaries well-painted, ATV trail is red-two-lined mark. No oak wilt present, therefore using DNR guidelines, harvest can occur in the spring/summer.</p> <p>A steep historic woods road, adjacent to the stand in a degraded condition, has insufficient BMPs present. Logger applied limited BMPs to improve the degraded road (logs angled across the road), but historic & current ATV use has moved the material and nullified the logger’s BMP application.</p> <p>Machinery ruts present from lower slope of Stand 18 to the base of the slope at the border of Stand 18 with no waterbars present and a</p>



					<p>small amount of sediment delivery to base of hill on southern edge of stand (no receiving waterbody present).</p> <p>N/C: Some rutting from forwarder present with no BMPs applied, slight amount of sedimentation traveled down to the base of hill (no receiving water body).</p>
21-009-2000 Matteo	79	1	No harvest		<p>Upcoming mandatory practice – Stand 2 (10 ac) Aspen clearcut in 2020, with natural regeneration. Existing woods roads present, property gated off of the main road. Discussion of how the DNR-MFL foresters are dealing with the backlog of recon needed for sites post-harvest, including the split of duties/tasks between the MFL and the Integrated Foresters.</p>
21-002-2019 (21-017-1994) Matteo	25	1	Single Tree Selection	2/28/2019	<p>Order #21-017-1994/CN #36721 and Order #21-002-2019/CN #43238. Harvest implemented at the very end of one enrollment into the MFL Certified Group, but not before the enrollment was renewed. As such, two Order numbers and CNs are noted here, one with the old order #, as the plan could not have been renewed until the mandatory practice was completed, but due to the winter weather conditions, the harvest was not finished and closed out until after the timing of the MFL Order renewal had begun. Differences in the Order maps present, due to differing stand delineation. 2019 Order has the more representative delineation.</p> <p>Stand 1 (14 ac) – Northern hardwoods and Stand 2 (11 ac) – Swamp hardwoods, single tree selection thinning to release crop trees. Hemlock inclusion present and maintained.</p> <p>Water bodies present: Shiner Lake and unnamed outflow from the lake. Cutting notice states that ‘no equipment’ buffers are established 100’ from the lake and 30’ from the outflow.</p> <p>2 NHI hits: 1 community associated with the lake - no impacts with buffer established around the lake. 1 reptile – harvest will occur during the dormant period, no impacts expected.</p> <p>Description of the FMP and the cutting map have discrepancies. On-site visit showed that the boundaries on the ground do not match what is noted in the CN, marked red paint lake buffer/harvest boundary is less than 100’ (near the area that includes the camp), with harvesting occurring within 70-80’ of the Lake edge for a distance of approximately 100 lineal ft.</p> <p>N/C: Harvesting within the 100’ Lake Buffer.</p>

Appendix 4

Wisconsin Managed Forest Law Tree Farm Group 2019 ATFS Surveillance Audit Summary Report

Introduction

The ATFS program of Wisconsin Managed Forest Law Tree Farm Group has demonstrated conformance with the AFF 2015-2020 Standards of Sustainability in accordance with the NSF certification process.

The WI DNR and the Wisconsin Managed Forest Law Tree Farm Group was initially certified in 2004 and recertified in 2011, 2015 - which involved an upgrade to the current standard, and 2018. The Wisconsin Department of Natural Resources manages a Group Certification program for non-industrial forestland enrolled in the Managed Forest Law (MFL). MFL Group Certification focuses on DNR's administration of the group and quality of management on member land. There are approximately 46,748 Orders/Tree Farms included in this certification that total approximately 2,584,493 acres (as of April 2019). These tree farms are scattered across the state.

This program was formed to assist in the certification of Tree Farmers by integrating with the American Tree Farm System (ATFS) and using the American Forest Foundation (AFF) Standards of Sustainability for Forest Certification of Private Lands as the basis for certification.

The audit was performed by NSF on June 11-14, 2019 by an audit team headed by an audit team headed by Michelle Matteo (ATFS Lead) with Beth Jacquain (FSC Lead) and Shannon Wilks as the Team Auditor(s). Audit team members fulfill the qualification criteria for conducting audits contained in the AFF requirements.

The scope of the audit included land management practices of all program members within the AFF requirements. Forest practices that were the focus of field inspections included those that have been under active management over the past year. In addition practices conducted earlier were also reviewed as appropriate including regeneration and BMP issues, promotion of sustainable forestry practices, legal compliance, and incorporation of continual improvement systems.

All of the indicators are within the scope and none were modified.

Audit Process

NSF initiated the audit process with a planning call and extensive follow up relative to site selection to confirm the scope of the audit, review the indicators, and evidence to be used to assess conformance, verify that the Wisconsin Managed Forest Law Tree Farm Group was prepared to proceed to the audit, and to prepare a detailed audit plan. NSF then conducted the ATFS Surveillance Audit of conformance. A report was prepared and approved by an independent certification board member assigned by NSF.

The audit was governed by a detailed audit plan designed to enable the audit team to efficiently determine conformance with the applicable requirements. The plan provided for the assembly and review of audit evidence consisting of documents, interviews, and on-site inspections of ongoing or completed forest practices.

During the audit NSF reviewed a sample of the written documentation assembled to provide objective evidence of conformance. NSF also selected field sites for inspection based upon the risk of environmental impact, likelihood of occurrence, special features, and other criteria outlined in the NSF protocols. NSF selected and interviewed stakeholders such as contract loggers, landowners and other interested parties, and interviewed employees within the organization to confirm that the ATFS Standard was understood and actively implemented.

The possible findings of the audit included conformance, major non-conformance, minor non-conformance, opportunities for improvement, and practices that exceeded the requirements of the standard.

Overview of Audit Findings

Wisconsin Managed Forest Law Tree Farm Group's ATFS Program was not found to be in conformance with the standard. NSF determined that there was one (1) major non-conformance and seven (7) minor non-conformances:

- **MAJOR ATFS PM 4.1:** Landowner did not meet or exceed practices prescribed by state forestry Best Management Practices (BMPs) that are applicable to the property. Auditors observed several sections of rutted roads and erosion with sediment deposition into a stream & wetland in the harvest area and no BMP installation.
- **MINOR ATFS PM 1.1:** Implementation of the written forest management plan and the forest activities, specifically by reviewing how Cutting Reports are used to ensure the FMP, CN, and implementation is not accurate, nor completed as noted in the Handbook. Management plans were not updated in a timely fashion to reflect harvest activities and the record keeping of such as part of the FMP update process was insufficient.

- **MINOR ATFS PM 1.1.2:** Member’s management plans, including the description of current forest conditions and landowner objectives are not current/up-to-date, often after a mandatory practice has been completed.
- **MINOR ATFS PM 4.1.1:** Wisconsin’s Forestry Best Management Practices for Water Quality relative to water bar installation on skid trails and haul roads are not being implemented as needed.
- **MINOR IMG PM 1.2.a:** Adherence to the Group Member eligibility requirements in regard to the ATFS contiguity rule for eligibility is not being followed.
- **MINOR IMG PM 1.2.b:** Group members compliance with all applicable requirements, with increased awareness/ knowledge of the landowner responsibilities is not being met.
- **MINOR IMG 3.1.a:** Group internal audit did not cover all WI-MFL certification requirements, as the internal audit did not cover ongoing monitoring of conformance with the Independently Managed Group (IMG) requirements, based on the documentation provided.
- **MINOR IMG PM 3.1.e:** Group Organization has not fully ensured implementation of the corrective action(s) (previously identified in the internal audit) and monitoring conformity as part of the regular schedule of internal monitoring.

Wisconsin Managed Forest Law Tree Farm Group has developed plans to address these issues. Progress in implementing these corrective action plans will be reviewed in subsequent surveillance audits.

Three (3) opportunity(ies) for improvement were also identified, and included:

- **OFI ATFS PM 5.3.1:** There is an opportunity to improve landowner education and resource availability in relation to invasive species control. Continued OFI from 2018.
- **OFI IMG PM 3.1.d:** There is an opportunity to improve the ranking of findings in the internal audit and the documentation and corrective actions taken to close out the non-conformity.
- **OFI IMG PM 4.1.c:** There is an opportunity to improve the work with all appropriate parties to take corrective action and ensure timely implementation of CAR closure.

These findings do not indicate a current deficiency, but served to alert Wisconsin Managed Forest Law Tree Farm Group to areas that could be strengthened or which could merit future attention.

NSF also identified the following area where forestry practices and operations of Wisconsin Managed Forest Law Tree Farm Group exceeds the basic requirements of the standard:

- **ATFS 8.1.1:** Communications between foresters and landowners, particularly with some of the field foresters, went above the required level of Communications between foresters and landowners, particularly with some of the field foresters, went above the required level of communication in order to ensure that the landowners understood the forestry practices and management plan.

For Additional Information Contact

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Appendix 5

NSF Audit Attendance Sheet

Printed: June 11, 2019

NSF Audit Attendance Sheet

Company Name WI Managed Forest Law 2019

Location Green Bay, WI

Type of Audit Surveillance audit to AFF 2015-2020 - American Tree Farm System (ATFS) and ATFS Standard - Independently Managed Group (IMG) and FSC FM US

Opening Meeting Date 11 June 2019 Closing Meeting Date 14 June 2019

Name	Position	Attended Opening Meeting?	Attended Closing Meeting?
Michelle Matteo	NSF Senior Lead Auditor		
Beth Jacquemain	SCS Senior Lead Auditor		
Shannon Wilks	NSF Team Auditor		
Mark Heyde	WI DNR Certification Coord.	✓	✓
BRIAN LUBCKE	WI DNR TL Admin Specialist	✓	✓
Andrew Noth	WI DNR TL Forester	✓	
ERIC ROERS	WI DNR Tax Law Specialist	✓	
Nick Holmes	WI DNR TL Forestry Specialist	✓	
Rob Bessert	WI DNR TL Forestry Specialist	✓	
Katharine Haan	WI DNR TL Group Manager	✓	✓
R.J. Wickham	WI DNR TL Section Chief	✓	✓
SUE CROWLEY	WI DNR TL team lead (NE)	✓	✓
LIZ WOOD	WI DNR TL Forestry Specialist (TLFS) skya		✓
PAUL ETEN	WI DNR TLFS		✓
HEATHER BERKUNO	WI DNR DEPUTY ADMIN.		✓
Brian Luebke	TLFS		✓
Mike Schuessler	TLFS		✓

Others participating in the audit included

- Linda Williams, DNR Forest Health Specialist
- Diane Gunderson, DNR Communications Specialist
- Jeff Simon, Madison Operations Specialist
- Dan Pubanz, Cooperating Forester/CPW
- John Zeitler, Landowner
- Brian Kaczmarek, Landowner
- Bruce Wolf, Landowner
- John Schuh, Landowner
- David Lartz, Landowner

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- Richard Miller, Landowner
 - Robert Kleinhans, Landowner
 - Jeff Shuler, Landowner
 - Ronald Albrecht, Landowner
 - Orin Peterson, Landowner
 - Steve Suhs, Landowner
 - Richard Eiberger, Landowner
 - Roger Saeger, Landowner
 - Craig Baily, President of Shooting Club
 - Sam Thil, Landowner
 - David Schmidt, Landowner
 - Pete Johnson, Purchaser of Logs
 - Steve Barczi, Consulting Forester/DNR Cooperator and Certified Plan Writer (CPW)
 - Joe Rademacher, Cooperator Forester/CPW
 - Joe Janczewski, Logger
 - Don Lemaster, Logger
 - James Ahlen, Landowner
 - Robert McCurdy, Landowner
 - Nancy Hanson, Landowner
 - David Parsons, Landowner
 - Kevin Schramke, Landowner
 - Pete Johnson, Purchaser
 - Bethany Polchowski, Forester - Verso
 - Dave Parsons, Landowner
 - Dennis Fincher, Forester – Kretz Lumber
 - Kevin Schramke, Landowner
 - Dennis Schoeneck, WI Master Logger

Appendix 6



Form for Reporting a Forest Management Certificate

For groups certified in conformance to the American Forest Foundation Standards of Sustainability for Forest Management 2015-2020

CERTIFICATE INFORMATION

Certificate Holder Name	Wisconsin Managed Forest Law Tree Farm Group
Certification Body Name	NSF
Certificate Number	1Y942-FC1
Certification Date	12-DEC-2018
Certificate Expiry Date	11-DEC-2023
Number of Properties Certified	46,748
Number of Landowners Enrolled When Certification Issued	

CERTIFIED FOREST INFORMATION

Forest Area (to which certification applies)	2,584,493
Listing by State [if certificate covers forestland located in more than one state – for accounting purposes]	NA
Land Ownership Type	Category 1
Is this same area certified to another forest management standard?	Yes, FSC

GROUP ENTITY CONTACT INFORMATION

Contact Name	Katharine Haan, Tax Law Compliance Specialist, Group Manager Forestry Field Operations – Division of Forestry Wisconsin Department of Natural Resources		
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CERTIFICATION BODY CONTACT INFORMATION

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E-mail	dfreeman@nsf.org		
Web Address	http://www.nsf.org/		



Reporting Guidelines for Forest Management Certificates

Changes to Certification Status

Certification bodies are asked to report certifications and decertifications as they become aware of this status. In the case of a change in ownership, the new entity's certification will only be included when a certificate is issued in the new organization's name by an accredited certification body.

Reporting Frequency

Certification bodies are responsible for completing the American Tree Farm System Certificate Reporting Form at the time of the certification audit, surveillance audit, and recertification audit.

Reporting Improvement

Certification bodies are welcome to propose a new reporting guidelines or change to the existing guidelines that they feel will benefit the transparency and consistency of reporting. All suggestions are welcome and will be considered. If an organization becomes aware of a certification that was reported incorrectly, please bring it to AFF staff's attention.