

ATFS® Annual Surveillance Audit Report
Wisconsin Managed Forest Law (MFL) Certified Group
Certificate #SCS-ATFS-004622, 2023



SCS Global Services Report

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Public Summary Report

ATFS Forest Management Standard

SECTION A – PUBLIC SUMMARY

Foreword

Organization of the Audit Report

This report of the results of our audit assessment is divided into two sections. Section A provides the public summary and background information that is required by the Sustainable Forestry Initiative. This section is made available to the public and is intended to provide an overview of the audit process, the management programs and policies applied to the forest, and the results of the evaluation. Section A will be posted on the ATFS website and Section B contains more detailed results and information for required ATFS record-keeping or the use by the Certified Organization.


General Information

Name, Contact, and Certificate Information

Organization Name	State of Wisconsin Department of Natural Resources, MFL Wisconsin DNR Managed Forest Law Tree Farm Group
Certification Representative	Cody Didier, Tax Law Compliance Specialist – Division of Forestry
Phone Number	Cell Phone: 608-574-6878; cody.didier@wisconsin.gov
Address	101 S. Webster St., 4th floor, PO Box 7921, Madison, WI 53707-7921, United States
Audit Dates	14-18 August, 2023
SFI/ATFS Certificate Type	<input type="checkbox"/> Single <input checked="" type="checkbox"/> Multi-site. This Audit covered the requirements of the central organization and a subset of the sites selected. See Sampling Approach below for detail.

Summary Description of the Management Unit(s)

Description of Ownership	<p>Wisconsin’s Managed Forest Law (MFL) program, administered through the Wisconsin Department of Natural Resources (WIDNR), is an incentive program that encourages science-based forest management. In exchange for following an approved forest management plan landowners pay forest tax law program rates instead of regular property taxes.</p> <p>Ownerships in this program may opt into the American Tree Farm System (Tree Farm) certification group which is administered by the WIDNR. This a mega group of small, private lands and Tree Farms enrolling a minimum of 20 contiguous acres, 80 percent of which must be capable of producing merchantable timber. These Tree Farms are located throughout the state of Wisconsin – see enrollment information here, Managed Forest</p>
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	<p>Law Wisconsin DNR. See also Wisconsin’s Managed Forest Law A Program Summary PUB-FR-295 (Rev. April 2022). There are approximately 35,000 group members and approximately 2,471,517 acres and member lands represent all known forest cover types found within the state of Wisconsin.</p>
<p>Total Forest Area (Acres)</p>	<p>2,471,517 acres</p>
<p>Management Unit Maps</p>	<p>The WI MFL program encompasses rules for eligibility and requirements for membership in the program with varying levels of tax incentives provided depending on whether Tree Farms are “Open” or “Closed” to public hunting. Those lands publicly available are updated on a continuous basis and may be viewed online here, dnrmaps.wi.gov/opfl/ (last accessed 10 Jul 23). A wide-view screenshot of the online public map is copied below (10 Jul 23):</p>  <p>The screenshot shows the Wisconsin Department of Natural Resources website interface. At the top, it says "Wisconsin Department of Natural Resources" and "PRIVATE FOREST LANDS Open for Public Recreation". Below this is a map of Wisconsin with a large area of purple dots representing private forest lands open for public recreation. The map includes a search bar, a scale bar (1:4,000,000), and a legend. A note at the bottom of the map states: "POINTS DO NOT REPRESENT THE ACTUAL BOUNDARIES OF LANDS OPEN FOR PUBLIC RECREATION. The Official Internet site for the Wisconsin Department of Natural Resources. Click here for more information on access to public land."</p>
<p>Forest Management Planning</p>	<p>Landowners who enter the program must complete a forest management plan as outlined by the WI DNR, forest management plan (last accessed 10 Jul 23). These plans specify practices for wildlife management, water quality protection, and other objectives on the landowner’s property.</p> <p>The suite of practices in the plan must include the harvesting of timber in accordance with sustainable forestry standards set forth by WDNR; for example, cutting trees on a rotational basis and planting trees after a harvest.</p> <p>The plan also must be written by a Certified Plan Writer (CPW): a private consulting forester certified by the DNR to write management plans for the MFL program. CPWs receive specialized training in the preparation of Managed Forest Law plans. They attend annual training sessions, maintain a Cooperating Forester status with the DNR and agree to comply with the guidelines and directives of the department.</p>
<p>Sustainable Harvest Level Assessments</p>	<p>Public Summary of how long-term harvest levels are determined, maintained, and monitored. <i>Note: Details supporting this description are provided with evidence under Performance Measure 1.1, when evaluated.</i></p> <p>Sustainable harvest levels are determined for each forest management plan (FMP) as determined by a Certified Plan Writer (CPW). CPWs must attain plan writing certification and complete continuous training to maintain certification through the WI DNR. The WI DNR tracks when harvests become due and notify landowners of needed management activity. When such activity occurs, it is to be consistent with the written FMP. When harvesting occurs the landowner is required through the tax program to file a MFL Cutting Report.</p> <p>A MFL Cutting Report (Form 2450-032) must be submitted to the Tax Law Forestry Specialist within 30 days after cutting is completed.</p>

Audit Process

Applicable Standards and Scope

Certificate Code	SCS-ATFS-004622	
Audit Type	<input type="checkbox"/> Stage 1, Preliminary Review Audit	<input type="checkbox"/> Stage 2, Certification Audit
	<input checked="" type="checkbox"/> Re-Certification	<input type="checkbox"/> COVID-19 Additional Surveillance
	<input type="checkbox"/> 1 st , <input type="checkbox"/> 2 nd , <input type="checkbox"/> 3 rd or <input type="checkbox"/> 4 th Surveillance	
	<input type="checkbox"/> Transfer	<input type="checkbox"/> Expansion of Scope
	<input type="checkbox"/> Other (<i>describe</i>):	
Applicable Standards	<input checked="" type="checkbox"/> 2021 AFF Sustainability Standards. Standards 1-8 <input checked="" type="checkbox"/> AFF 2021 Standards for Independently Managed Groups. Sections 1-4 <input checked="" type="checkbox"/> ATFS: ATFS 2021 Logo Use Guidelines	
Substitute or Modified Indicators	<input checked="" type="checkbox"/> None, <input type="checkbox"/> Yes, Substitute or Modified Indicators used and justification:	
Certificate Scope/ Statement	<p>The scope of the certificate includes all forest management activities associated with the Organization’s sustainable forest management system with defined forest lands located in Wisconsin and includes the harvest, transport, and sale or trade of forest products, and other forest management system activities for the Audit Objectives. The Organization has sufficient control over any contracting or outsourcing of forest management planning and activities to ensure conformance to applicable certification requirements.</p> <p>This certificate will ensure that forest management is consistent with the 2021 ATFS Standards to promote the health and sustainability of America family forests. The ATFS Standards are designed as a tool to help woodland owners be effective stewards of the land as they adaptively manage renewable resources; promote environmental, economic, and social benefits; and work to increase public understanding of sustainable forestry.</p>	
Sampling Approach	<input type="checkbox"/> Single site description <input type="checkbox"/> ATFS: Summary of Sites/FMUs under scope of certificate, including acres. <input checked="" type="checkbox"/> IMG Group: Description of group structure. The group certification for ATFS is under the management of DNR Managed Forest Law program. The certification program is administered using four administrative units, or Teams, with Wisconsin Counties allocated within the teams. 2023 sampled within the NE Team counties. Forest practices for the last year were pulled from this region with Order Number (FMU/ownership by group members) by Counties. Lead auditor then further stratified harvests to which random selections were then applied. Random selections of harvested stands were then mapped by the DNR for auditor to examine geographic distribution of harvest areas. Lead auditor selected areas for potential routes and assigned auditors along routes, established in collaboration with DNR staff. Then DNR staff coordinated to select clusters of Order Numbers around the random selected harvest sites. Within the additional sites clustered around harvest sites, criteria were used to prioritize risk areas (such as water features or other protected features, herbicide spray sites, and so on) for final site selections.	
Deviations from the Audit Plan	<input type="checkbox"/> Yes, <input checked="" type="checkbox"/> No. Were there any significant deviations from the Audit Plan approved prior to the audit. If yes, provide a description and explanation.	

	No deviations were necessary.
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Audit Team

Auditor name:	Beth Jacquain	Auditor role:	Lead Auditor
Qualifications:	Beth is a qualified Forest Management/Chain of Custody Lead Auditor to ATFS, SFI, RW, and FSC. Beth is Principal and Owner of American Nature Solutions forest certification, forest management and nature-based solutions consultancy. Involved in forest certification management and systems since 2010. Beth has over 18 years’ experience as a forest management practitioner including private consulting, public land management, and private corporate forest management working with landowners and harvest crews. She is a member of the Forest Guild, Society of American Foresters, Society for Conservation Biology, and Ecological Society of America. SAF Certified Forester #1467, MS Forest Biology/Ecology, Auburn University, BS Michigan State University. Qualified ANSI RAB accredited ISO 14001 EMS Lead, ISO 19011, and 17021 QMS.		
Auditor name:	Kyle Meister	Auditor role:	Team Auditor
Qualifications:	Kyle Meister is an FSC Forest Management (FM) and Chain of Custody (COC), Sustainable Biomass Partnership, and Roundtable on Sustainable Palm Oil Supply Chain Certification Lead Auditor with SCS Global Services. He has conducted FSC FM pre-assessments, evaluations or surveillance audits in Bolivia, Brazil, Canada, Costa Rica, Dominican Republic, Indonesia, India, Japan, Mexico, New Zealand, Spain, and all major forest producing regions of the United States. He has conducted COC assessments in Bolivia, Canada, Panama, and the United States (California, Georgia, Kentucky, North Carolina, Oregon, Pennsylvania, South Carolina, Tennessee, Virginia, and West Virginia). Mr. Meister has successfully completed CAR Lead Verifier, ISO 9001:2008 Lead Auditor, SA8000 Social Systems Introduction and Basic Auditor, RSPO Supply Chain Lead Auditor, SBP Lead Auditor, and FSC Lead Auditor and Trainer Training Courses. He holds a B.S. in Natural Resource Ecology and Management and a B.A. in Spanish from the University of Michigan; and a Master of Forestry from the Yale School of Forestry and Environmental Studies.		
Auditor name:	Dan Simonds	Auditor role:	Team Auditor
Qualifications:	A qualified lead auditor, for FSC, SFI, & PEFC Forest Management and Chain of Custody systems with 18 years of experience in third party certification. A graduate of UMaine College of Forestry and Maine-licensed Professional Forester (Maine #884) & Certified Forester, with 40 years of practical experience in the region.		
Auditor name:	Kevin Boston	Auditor role:	Team Auditor
Qualifications:	Experienced forest engineer with significant international experience. Expertise in forest roads and operations. Additional expertise in forest law and policy, and growth & yield modeling.		

Total Time Spent on Audit

A. Number of days spent on-site for the Audit	5
B. Number of auditors participating in on-site audit	4
C. Number of days spent by any technical experts (in addition to amount in line A)	0
D. Additional days spent on preparation, stakeholder consultation, and follow-up	6

E. Total number of person days used in audit	26
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Summary of Audit Itinerary and Site Visits

Location(s) sampled	<p>The WI DNR program is administered through Service Areas. There are 4 administrative areas to which Tax Law Forestry Specialists are assigned. The 2023 audit focused on the Northeast Area (NE). Detailed listing of counties within each service area and counties sampled within the service area are maintained in SCS files, "Audit Matrix". The following counties were sampled in 2023 in the NE area which collectively encompass over 88% of the forest management activities recorded in the NE area.</p> <p>Langlade Marinette Shawano Waupaca Florence Oconto Outagamie Manitowoc</p> <table border="1" style="margin-left: 20px;"> <thead> <tr> <th>Service Area</th> <th>Sampled 2023</th> </tr> </thead> <tbody> <tr> <td>North Central</td> <td></td> </tr> <tr> <td>Northeast</td> <td style="text-align: center;">X</td> </tr> <tr> <td>Northwest</td> <td></td> </tr> <tr> <td>South</td> <td></td> </tr> </tbody> </table>	Service Area	Sampled 2023	North Central		Northeast	X	Northwest		South							
Service Area	Sampled 2023																
North Central																	
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Northwest																	
South																	
Number of field sites	85 total field sites were visited during this audit and included requisite size category representation. A list of forest management activities for each county within the NE region was provided for the lead auditor selection process. At least 25% of sites were selected randomly by the lead auditor. Additional risk areas and criteria used for selections as outlined in the Audit Plan (Appendix 7), and above.																
Summary of Cover Types visited	Northern hardwoods, red and white pine, aspen, red oak, balsam fir, tamarack, sugar and red maple, other common forest cover types were sampled.																
Description/Number of Silviculture Activities inspected	Activities inspected included timber harvests include a range of silviculture systems and harvest methods such as overstory removals, clearcuts, shelterwoods, and thinnings. Salvage operations, trail clearing, habitat projects, site preparation and tree seedling planting and other standard forestry practices were inspected for 87 Order numbers and stops.																
Description/Number of Harvest Areas inspected	<table border="1" style="width: 100%;"> <thead> <tr> <th style="background-color: #fce4d6;">Management activity</th> <th style="background-color: #fce4d6;"># sites visited</th> </tr> </thead> <tbody> <tr> <td>Salvage</td> <td style="text-align: center;">32</td> </tr> <tr> <td>Final harvest</td> <td style="text-align: center;">5</td> </tr> <tr> <td>Future harvest</td> <td style="text-align: center;">13</td> </tr> <tr> <td>Invasive species control</td> <td style="text-align: center;">20</td> </tr> <tr> <td>Recreation</td> <td style="text-align: center;">21</td> </tr> <tr> <td>Prescribed burn</td> <td style="text-align: center;">0</td> </tr> <tr> <td>Wildfire</td> <td style="text-align: center;">0</td> </tr> </tbody> </table>	Management activity	# sites visited	Salvage	32	Final harvest	5	Future harvest	13	Invasive species control	20	Recreation	21	Prescribed burn	0	Wildfire	0
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	Special management (e.g., tree improvement, field trial)	1	
	Roads/infrastructure	18	

Evaluation of Group Management Systems

SCS deploys teams with expertise in forestry and other relevant fields to assess the certified organization’s conformance to ATFS standards and policies. Audit methods include reviewing documents and records, interviewing personnel and contractors, implementing sampling strategies to visit a broad number of forest cover and harvest prescription types, observing implementation of management plans and policies in the field, and collecting and analyzing relevant stakeholder input. When there is more than one team member, each member may review parts of the standards based on their background and expertise. Applicable aspects of the Management System under evaluation, such as Management System Review and other relevant Objectives, Performance Measures, and Indicators will also inform the audit team. On the final day of an evaluation, team members convene to deliberate the findings of the audit jointly. This involves an analysis of all relevant field observations, interviews, reviewed documents and records, and relevant stakeholder input. Where consensus among team members cannot be achieved due to lack of evidence, conflicting evidence or differences of interpretation of the standards, the team is instructed to report these in the certification decision section and/or in observations.

Results of Evaluation

Definitions of Types of Findings

- *Major CARs:* Major Corrective Action Requests (CARs) occur when one or more of the ATFS Standard(s) performance measures or indicators has not been addressed or has not been implemented to the extent that a systematic failure of a Certified Organization’s system to meet an ATFS objective, performance measure or indicator occurs.
- *Minor CARs:* An isolated lapse in ATFS Standard(s) implementation which does not indicate a systematic failure to consistently meet an ATFS objective, performance measure or indicator.
- *Opportunities for Improvement:* Opportunities for Improvement (OFIs) are identified by audit team members where the client is in conformance, but there is a risk to conformance in the future. Nonconformance with the standard requirements cannot be recorded as OFIs.
- *Exceeds:* Practices that exceed the basic requirements of the ATFS Standards.

Summary Audit Results and History of Findings for Certificate Period

This table lists Findings to the Performance Measure and/or Indicator level for each year of the certificate period and is updated annually.

ATFS Standards	Cert/Re-cert Evaluation 2023	1 st Annual Evaluation 2024	2 nd Annual Evaluation 2025	3 rd Annual Evaluation 2026	4 th Annual Evaluation 2027
No findings	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1					
2					

3	OFI 3.1.1				
4					
5					
6					
7					
8					
Group					
Other					

Confirmation of Meeting Audit Objectives

Determination of the conformity of the client’s management system, or parts of it, with audit criteria (Standard).
 Determination of the ability of the management system to ensure the client meets applicable statutory, regulatory and contractual requirements.
 Determination of the effectiveness of the management system to ensure the client can reasonably expect to achieve specified objectives.
 As applicable, identification of areas for potential improvement of the management system.
 The objectives for this audit included:

Audit Objectives were met	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> If no, provide an explanation:
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Certification Decision

The certificate holder has demonstrated continued overall conformance to the applicable ATFS standards. The SCS annual evaluation team recommends that the certificate be sustained, subject to subsequent annual evaluations and the organization’s response to any open CARs.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Comments: None	

