

FOREST MANAGEMENT AND STUMP-TO-FOREST GATE CHAIN-OF-CUSTODY SURVEILLANCE EVALUATION REPORT

State of Wisconsin Department of Natural Resources
Wisconsin's Managed Forest Law (MFL) Certified Group

SCS-FM/COC-004622

Client Address	101 S. Webster St., 4th floor, PO Box 7921, Madison, WI 53707-7921, United States
Client Contact	Cody Didier, Tax Law Compliance Specialist – Division of Forestry
Client Website	https://dnr.wisconsin.gov/topic/timbersales/mfl

CERTIFIED	EXPIRATION
11/30/2018	11/29/2023

DATE OF FIELD EVALUATION

22-26 August 2022

DATE OF REPORT FINALIZATION

27 October 2022

SCS Contact:

Brendan Grady | Director
Forest Management Certification
+1.510.452.8000
bgrady@scsglobalservices.com

SCSglobal
SERVICES
Setting the standard for sustainability™

2000 Powell Street, Ste. 600, Emeryville, CA 94608 USA
+1.510.452.8000 main | +1.510.452.8001 fax
www.SCSGlobalServices.com

Foreword

Cycle in annual surveillance evaluations				
☐ 1 st annual evaluation	☐ 2 nd annual evaluation	☐ 3 rd annual evaluation	☒ 4 th annual evaluation	☐ Other (<i>expansion of scope, Major CAR audit, special audit, etc.</i>):
Name of Forest Management Enterprise (FME) and abbreviation used in this report:				
Department of Natural Resources, (DNR). Managed Forest Law Tax Program (MFL)				

All certificates issued by SCS under the aegis of the Forest Stewardship Council (FSC) require annual evaluations to ascertain ongoing conformance with the requirements and standards of certification. A public summary of the initial evaluation is available on the FSC Certificate Database <http://info.fsc.org/>.

Pursuant to FSC and SCS guidelines, annual / surveillance evaluations are not intended to comprehensively examine the full scope of the certified forest operations, as the cost of a full-scope evaluation would be prohibitive and it is not mandated by FSC evaluation protocols. Rather, annual evaluations are comprised of three main components:

- A focused assessment of the status of any outstanding conditions or Corrective Action Requests (CARs; see discussion in section 4.0 for those CARs and their disposition as a result of this annual evaluation);
- Follow-up inquiry into any issues that may have arisen since the award of certification or prior to this evaluation; and
- As necessary given the breadth of coverage associated with the first two components, an additional focus on selected topics or issues, the selection of which is not known to the certificate holder prior to the evaluation.

Organization of the Report

This report of the results of our evaluation is divided into two sections. Section A provides the public summary and background information that is required by the Forest Stewardship Council. This section is made available to the public and is intended to provide an overview of the evaluation process, the management programs and policies applied to the forest, and the results of the evaluation. Section A will be posted on the FSC Certificate Database (<http://info.fsc.org/>) no less than 90 days after completion of the on-site evaluation. Section B contains more detailed results and information for required FSC record-keeping or the use by the FME.

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SECTION A – PUBLIC SUMMARY

1. General Information

1.1 Evaluation Team

Auditor name:	Beth Jacqmain	Auditor role:	Audit Team Leader
Qualifications:	Beth Jacqmain is a Senior Certification Forester at SCS Global Services, Forest Ecologist and Certified Forester (SAFCF#1467). Beth has 20+ years' practitioner experience in forestry including public land management, private consulting, and private corporate forest management working with landowners and harvest crews. Qualified ANSI RAB accredited ISO 14001 EMS, ISO 17021 QMS, and 19001 QMS Lead Auditor and FSC®, ATFS®, SFI®, and RW® Lead Auditor for Forest Management/Chain of Custody. Audited and led forest management evaluations, harvest and logging operations certification audits, OHSA logging and chainsaw safety. Certified Trainer for FSC FM lead auditor training in an accredited FSC program. Served on the FSC Technical Working Group for development of International Generic Indicators for use and risk management of highly hazardous pesticides. Beth is a 14 year member of the Forest Guild, 23-year adjunct-Faculty with Itasca Community College, NR Department. Member 30+ years Society of American Foresters. Served SAF MN State Chair 2010 and multiple committees, state and national, throughout. Job Analysis team - SAF National Exam Revision Committee (2013/2019). Original lead instructor of UMN "Ecosystem Silviculture" certificate course for professional foresters. BS Forest Management from Michigan State University and MS Forest Biology/Ecology from Auburn University. Beth's experience is in traditional forest management and forest ecology; ecosystem silviculture; forest strategic and tactical goals; nursery/tree regeneration; forest timber quality improvement (sawmill/veneer), CSA/FIA Phase II forest inventory; conifer thinning operations, pine restoration, wildfire fighting, and fire ecology in conifer dominated systems.		
Auditor name:	Shannon Wilks	Auditor role:	Team Auditor, ATFS Lead Auditor
Qualifications:	Shannon Wilks has over 30 years of professional experience in the forest industry. Roles have included procurement, supply chain management, contract negotiations and environmental management/certification compliance. Experience includes 20 years with a global forest products company, 4 years of industrial site management and 6 years as a forest certification auditor. Mr. Wilks is a Controlled Wood Senior Lead Auditor for FSC® Chain of Custody, FSC Forest Management, FSC Controlled Wood, Lead auditor for Sustainable Forestry Initiative (SFI®) Chain of Custody, SFI Fiber Sourcing, SFI Forest Management, SFI Certified Sourcing, American Tree Farm System®-Georgia Tree Farm Inspector #165961, Programme for the Endorsement of Forest Certification (PEFC™) Chain of Custody Standard and a Lead Auditor for ©Sustainable Biomass Program (SBP). Mr. Wilks is a graduate of Louisiana Tech University with a Bachelor of Science-Forest Management degree. He is also a member of the Texas Forestry Association and holds a Texas Accredited Forester certification #158		
Auditor name:	Tucker Watts	Auditor role:	Team Auditor

Qualifications:	Tucker Watts is a partner in Watts Consulting LLC. His primary focus is forest certification through auditing. Since 2008, Watts has been involved with SFI Forest Management, Fiber Sourcing, Certified Sourcing, and Chain of Custody auditing, FSC Forest Management and Chain of Custody auditing, Programme for the Endorsement of Forest Certification Chain of Custody auditing, auditing of the American Tree Farm System's Group certification, auditing of the Responsible Procurement Program of the National Wood Flooring Association and auditing of the Sustainable Biomass Partnership. Watts has 30 years of experience in forest management with a large forest products corporation involved in the manufacturing of paper, lumber and plywood. For 10 years, Watts was a system manager for the forest certification system.
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1.2 Total Time Spent on Evaluation

A. Number of days spent on-site for evaluation	5
B. Number of auditors participating in on-site evaluation	3
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	3
E. Total number of person days used in evaluation	18

1.3 Applicable Standards

All applicable FSC standards are available on the websites of FSC International (www.fsc.org) or SCS Global Services (www.SCSglobalServices.com). All standards are available on request from SCS Global Services via the comment form on our website. When no national standard exists for the country/region, SCS Interim Standards are developed by modifying SCS's Generic Interim Standard to reflect forest management in the region and by incorporating relevant components of any Draft Regional/National Standard and comments from stakeholders. More than one month prior to the start of the field evaluation, SCS Draft Interim Standards are provided to stakeholders identified by FSC International, SCS, forest managers under evaluation, and the FSC National or Regional Office for comment. SCS's COC indicators for FMEs are based on the most current versions of the FSC Chain of Custody Standard, FSC Standard for Group Entities in Forest Management Groups (FSC-STD-30-005), and FSC Accreditation Requirements. "Applicable standards" are all FSC standards with which the certified entity must comply, not just the standards selected for evaluation this year.

Standards applicable <i>NOTE: Please include the full standard name and Version number and check all that apply based on type of certificate.</i>	☒ Forest Stewardship Standard(s), including version: FSC-US Forest Management Standard with Family Forest Indicators, V1-0
	☒ FSC Trademark Standard (FSC-STD-50-001 V2-0)
	☒ SCS COC indicators for FMEs, V8-0
	☒ FSC standard for group entities in forest management groups (FSC-STD-30-005), V2-0
	☐ Other:

1.4 Conversion Table English Units to Metric Units

Length Conversion Factors		
To convert from	To	multiply by
Mile (US Statute)	Kilometer (km)	1.609347
Foot (ft.)	Meter (m)	0.3048
Yard (yd.)	Meter (m)	0.9144

Area Conversion Factors		
To convert from	To	multiply by
Square foot (sq. ft.)	Square meter (m ²)	0.09290304
Acre (ac)	Hectare (ha)	0.4047
Volume Conversion Factors		
To convert from	To	multiply by
Cubic foot (cu ft.)	Cubic meter (m ³)	0.02831685
Gallon (gal)	Liter (l)	4.546
Quick reference		
1 acre	= 0.404686 ha	
1,000 acres	= 404.686 ha	
1 board foot	= 0.00348 cubic meters	
1,000 board feet	= 3.48 cubic meters	
1 cubic foot	= 0.028317 cubic meters	

2. Certification Evaluation Process

2.1 Evaluation Itinerary, Activities, and Site Notes

22 August 2022 (Mon)	
	Auditors arrived separately at destinations according to assigned routes. Flights into Madison/Green Bay for Wilks and Watts (Routes 1 & 2). Driving on to Route 1, BRF. Route 2, Tomahawk. Jacquemain driving to site for Route 3, Medford.
2:00 PM Remote, MT Teams	Opening Meeting: Introductions, client update, review scope of audit, audit plan, intro/update to FSC and SFI standards, confidentiality and public summary, conformance audit methods and tools, review of open CARs/OBS, emergency and security procedures for audit team, final site selection.
7:00 pm	Auditor evening meeting, notes to cert coordinator (Cody)
23 Aug 2022 (Tue) – Field Day 1 Routes	
Opening	Abbreviated opening meetings at each route starting point.
Field visits	Site Visits as detailed for Routes 1, 2 & 3 in tables below.
Day end	Daily audit team debrief, notes to Group Manager (Cody)
7:00 pm	Auditor evening meeting, notes to Group Manager (Cody)
24 Aug 2022 (Wed) – Field Day 2 Routes	
	Site Visits as detailed for Routes 1, 2 & 3 in tables below.
Day end	Daily audit team debrief, notes to Group Manager (Cody)
7:00 pm	Auditor evening meeting, notes to Group Manager (Cody)
25 Aug 2022 (Thu) – Field Day 3 Routes	
	Site Visits as detailed for Routes 1, 2 & 3 in tables below.
Day end	Daily audit team debrief, notes to Group Manager (Cody)
7:00 pm	Auditor evening meeting, notes to Group Manager (Cody)
26 Aug 2022 (Fri)	
AM	Central office doc review/ interviews
	Closing Meeting Preparation: Auditor(s) take time to consolidate notes and confirm audit findings

11:00 AM	Closing Meeting: Brief summary of audit activities, present preliminary findings, confidentiality, SCS/FSC dispute policy, timeline for report, and discuss next steps.
End audit	
<i>Note: Audits may be rescheduled or delayed due to unforeseen circumstances that arise onsite, including, but not limited to, significant changes to the scope, emergencies, extreme weather, unsafe work conditions, strikes, work stoppages, absent staff members, and detection of serious lapses in the forest management or OH&S systems, etc. In such cases, the auditor may recommend stopping and/or rescheduling the audit</i>	

Detailed Notes – Site Visits

ROUTE 1 – WEST, WILKS

Day 1, WIDNR MFL Field Sites-8/23/2022-Shannon Wilks

Note1: Attendees for each day were recorded, those names have been removed for privacy. Record of attendance are maintained in SCS stakeholder records for this audit.

Note2: All field sites reviewed contained Management Plans with maps and required NHI and Archaeological/Historical checks. Soils, silvicultural systems, stand descriptions, BMP guidance, invasive species and wildfire protection was observed within management plans. No regulatory or BMP issues were observed. No evidence of trespass was observed on any field sites. Boundaries were identified and denoted on ground for all sites. Landowner objectives were identified within Management Plans. Invasive species was management section was listed within all plans.

1. MFL #027-027-2016 (Mandatory Selection): Approximately 160 acres with 25 year period MFL contract. Landowner goals listed as hunting (deer/turkey), wildlife cover with periodic harvests and wildlife food (plots and mast). Mandatory practices listed for 2032-patch and group selection harvests on approximately 142 acres and 4 acre thinning. All timber type listed as Oak. Non-mandatory approved practices: post-harvest treatment in 2017 & 2032. NHI check confirmed Endangered, Threatened or Special Concern Species or Natural Communities on or in area surround property, but no suitable habitat was not found on property. No Archaeological or Historical resources identified on property. Stand composition is primarily-33% Red Oak; 22% White Oak; 28% Red Maple and 6% White Pine. Soils identified as sandy loam and property is located in Western Coulees and Ridges ecological landscape area. Cutting Notice (Form 2450-032) final report on 6/21/22. No harvesting between April 1 and July 15 for Oak-Wilt. Firm or Frozen Ground conditions only. Land Exam and Practices Report (Form 2450-128) observed with updates 7/19/21 & 6/11/2019. 5 Stands identified. Plan to select harvest by professional forester. Volumes lower than planned due to 2- 40 acre parcels not completed due to remote and lack of contractor. Garlic Mustard invasive species on site acknowledged by landowner. Expensive to treat and no current management. Still evaluating for cost effective management for treatment. No chemical use on certified/MFL parcels. Historical use of professional foresters but no current management due to retirement. Familiar with chemical reporting requirements. Indian carvings on land not enrolled within MFL program. Planting of trees conducted by landowner. Around 500 oak seedlings planted after harvest. Actively planting of chestnut and apple trees. Planting in tubes to protect from wildlife. Purchasing blight resistant variety from WI nursery. Discussion of removal of tubes due to deer browse and baking within tubes. Removal of tubes and place cages to prevent heating within tubes. Some natural chestnut in the area. Landowner not pleased with harvest contractor, primarily over payment not made prior to harvest. Omission contractor with no complaint regarding quality of

work. No evidence of erosion. Boundaries defined and observation of uncut orange marked trees. Spill kit, fire extinguishers and first aid kits on site. Professional operation with no trash, hydrocarbon spills or evidence of trespass observed. Good utilization and low stumps.



2. MFL #27-013-2005 & 27-014-2005 (Active Harvest): Both parcels are 23 acres with 25 year MFL contracts. Landowner goals listed as Timber/Wildlife. Mandatory practices listed as regeneration harvest and thinning (7 acres on swamp hardwoods) for #27-013-2005; Mandatory practice for Sanitation/Salvage cutting listed for 2022 on Stands 1 & 3 totaling 11 acres for #27-013-2005. NHI identifies 8 species of protected or species of concern surrounding property and habitat is suitable on site. No historical or archaeological resources listed. Natural regeneration planned for oaks. Parcel is adjacent to Black River. Cutting Notice (2450-032) with NHI verification on 8/8/2022; archaeological and historical verification on 8/4/22. Oak wilt harvest restriction from April 1-July 15 noted. Initial thought of Indigenous burial site. Survey conducted and occurrence was on adjacent parcel. Archaeological review confirmed by review. Process with Ho-Chunk tribe confirmed burial site. Modify harvest for management and burial site was flagged for protection. Further review confirmed no issue in active harvest operation. No observed of RTE species during ground inspection and sale preparation. RMZ established by Cooperating Forester. Harvesting being conducted by valid FISTA trained contractor (database record observed). Final harvest and removal of white pine. No machines operating on day of audit. Processor in repair so all timber being felled by hand. Two person operation. Markets are limited with pallet material and low grade logs sold for pallet and ties. Harvest operation managed by professional forester. Two areas were protect based on initial indigenous cultural location but confirmation from Archaeological survey confirms nothing on parcel. No water crossings on site. Flat Sandy topography. Sale just started and limited amount of area harvested. Cutting around cabin at time of audit. RMZ along River defined. No harvesting within buffer. 50 foot no equipment zone and thinning of orange marked trees.



3. MFL #27-015-2002: Approximately 80 acres with 25 year MFL contract. Landowner objective listed as Timber/Wildlife. Mandatory practice for Stand 3 on 37 acres for 2025/2026. Regeneration Survey and Shelterwood Regeneration harvest-final cut listed. Suitable habitat and 1 Federal protected species identified based on NHI review. No historical or archaeological resources listed. Red Maple, Oak and Red Pine are primary forest cover types listed. Property listed as “Closed” on map for public recreation. Cutting Notice with final report dated 6/29/2020. Thinning of pine and hardwood areas noted on map. Pine over-story removal area noted on map. Landowner confirmed wildlife is primary management goal. No water crossings or complaints confirmed. Stand thinned every other row and next harvest was in-between rows. 2 cuttings have been performed on stand. Great utilization and minimal damage to residual stand. Next planned activity is harvest of additional inferior stems and open crowns. Next block harvested to promote oak regeneration that was prevalent. Frozen ground conditions utilized for protection of Federal protected species. 2 acre harvest to promote oak regeneration. Tremendous regeneration observed. Landowner extremely pleased with outcome. Great habitat for wildlife. No water or crossings on harvested sites. Landowner has elk and bear on cameras. Food plots observed and hunting blinds. Professional harvest operation. Snags left in harvest cut area for perch trees. Scattered observation of invasive autumn olive, not widespread. Landowner is aware and monitoring. Forester noticed one area with glossy buckthorn. DNR personnel alerted landowner and discussed removal method. Hand pulling and removal best option.



4. MFL #27-045-2004: Approximately. 77 acres (2 blocks) with 25 year MFL contract. Landowner goals listed as quality forest production, wildlife habitat and recreation opportunities. No mandatory practices scheduled. Non mandatory practices scheduled for 2023: Survival checks for stands 5, 9 and 17. No RTE or species of concern listed by review of NHI database. No historical or archaeological resources listed. Property listed as “Closed” on map for public recreation. Cutting Notice (form 2450-032) executed in 10/2018. Monitoring reports and notes of frozen ground conditions utilized. Shelterwood to release dominant species of oaks. Goal to establish stand from acorns. Regeneration check scheduled for 2023 (3 years). Next planned phase is over-story removal with scattered reserve trees. No water or crossings on stand. No evidence of trash or trespass. Boundaries defined with paint. Parcel managed by professional forester.



5. MFL #10-008-2016 (Mandatory Selection): Approximately 104.6 acres with 25 year MFL contract. Landowner goal listed as Wildlife purposes. Mandatory practices scheduled for 2029 on stands 1-4 totaling 99 acres-all listed as Group Selection Harvest. No RTE or species of concern listed by review of NHI database. No historical or archaeological resources listed. Canopy Group openings of 1/10 to 1/2 acre openings planned. Property listed as “Closed” on map for public recreation. Black River borders parcel on East; Stream borders parcel on south. Cutting Notice dated 6/1/16 for Stands 1-4 for group selection harvest for improvement of stand health, growth and vigor of remaining trees. Trees planned for removal were painted in orange with targeted BA of 90 for residual stands. Ground inspection confirmed significant decline/mortality of hickory. Harvest prescription changed to remove hickory, ash, elms, aspen, ironwood and other undesirable species. Good utilization of wood. Stand boundary defined and posted signs observed. Patch openings with removal of targeted species. Sale completed in 2019. Parcel was transferred to new MFL order. Land Exam updated with harvest information. No water crossings on parcel. RMZ on small creek but harvesting never conducted within river or stream. Targeting oaks and other non-ash species. Group selection harvest planned for 2029. Tract managed by professional forester. Professional harvest operation-harvested during frozen ground conditions. Minimal damage to residual stand. No BMP issues observed-flat topography. Top wood utilized for firewood. Excellent regeneration observed within understory.



6. MFL #10-013-1998 (Mandatory Selection): Approximately 40.28 acres with 25 year MFL contract. Landowner goals listed as timber value/growth with hunting and aesthetics. No scheduled mandatory practices. No RTE or species of concern listed by review of NHI database. No historical or archaeological resources listed. Land Exam observed with updates conducted on 7/2022. Stand 1 & 2 Aspen removal (final harvest everything but oaks) from 2008-2019 timeframe. Original landowner was logger and harvested periodically as needed. Re-enrolled for 25 year period for expiring MFL order. Frozen ground conditions were utilized. Various small pockets of aspen regeneration noted throughout stand. Not commercially viable but landowner harvested site with 1-2 load per day operation. Various age classes on site.



7. MFL #10-263-1999: Approximately 40 acres with 50 year MFL contract. Landowner goals listed as timber/wildlife. Mandatory practice for Stand 1 (21 acres) in 2027 and 2033 for Coppice Regeneration Harvest. No RTE or species of concern listed by review of NHI database. No historical or archaeological resources listed. Cutting Notice dated 1/2021 observed. 13 acre harvest cut (Aspen) with reserved trees marked with Red paint. Prior 6 acre Aspen harvest. Goal of landowner to create diversity of stands within ownership. Boundaries of harvest area marked in red paint. Planned to leave oaks. Post-harvest dated August 2021 observed. Land Exam with Stands 1 & 3 updated October 2021. Property listed as "Closed" on map for public recreation. Land was purchased in 2011 and managed by professional forester. Minimal soil movement on access road with heavy sand component. No water quality or BMP issues observed. Scattered reserve oaks left

aspen harvest areas. Good utilization and no complaints confirmed by landowner. No use of chemicals on property. Land enrolled in DMAP wildlife program. Significant aspen regeneration with goal to increase oak component.



8. MFL #10-001-2018: Approximately 40 acres with 25 year MFL contract. Landowner goals listed as Management of Northern Hardwoods, wildlife and minimize taxes. Mandatory practice for Stands 1 & 2 (totaling 34 acres) listed for single tree selection harvest. Non-mandatory practices recommended of Stands 1 & 2 for Oak/Northern Hardwood release and seed-bed preparation. No RTE or species of concern listed by review of NHI database. No historical or archaeological resources listed. Property listed as "Open" on map for public recreation. Cutting Notice dated 9/16/19 for Final Report observed. Management Recommendation Record (2470-021) observed from 7/2019. Land Exam with updates noted for September 2019 to reflect harvests within stands 1-3. Access road was installed during wet weather with some rutting through area. Prescription changed from single tree selection to Shelterwood for promotion of oaks for area impacted. Minimal damage to residual stand. Observed deck area with modified prescription. Observation of oak and birch regeneration. High quality dominant trees retained. Habitat discussion regarding deer and turkey utilization. Foraging and cover with mast trees for food source. Excellent awareness by TL Specialist to modify prescription. Minor rutting at deck caused mortality issues with lateral oak roots. No evidence of ruts or standing water. Professional harvest operation.



9. MFL #10-014-2013: Approximately 40 acres with 25 year MFL contract. Landowner goals listed as

timber/wildlife. Mandatory Practice for stands 1 & 2 in year 2027-Single Tree Selection harvest. Trees marked in red harvested. No RTE or species of concern listed by review of NHI database. No historical or archaeological resources listed. Property listed as “Closed” on map for public recreation. Cutting Notice with final report date of March/December 2019 observed. Land Exam Report observed with updates in July 2022. Canopy gaps and single tree selection for Stands 1 & 2. Harvested during frozen ground conditions. Ephemeral stream on property with heavier component. Small canopy gaps placed for promotion of northern hardwood- birch, oaks, sugar maple. Stand diameter smaller and canopy protected to prevent epicormic branching.



Day 2, WIDNR MFL Field Sites, 8/24

8/24/2022-Shannon Wilks

Note1: Attendees for each day were recorded, those names have been removed for privacy. Record of attendance are maintained in SCS stakeholder records for this audit.

Note2: All field sites reviewed contained Management Plans with maps and required NHI and Archaeological/Historical checks. Soils, silvicultural systems, stand descriptions, BMP guidance, invasive species and wildfire protection was observed within management plans. No regulatory or BMP issues were observed. No evidence of trespass was observed on any field sites. Boundaries were identified and denoted on ground for all sites. Landowner objectives were identified within Management Plans. Invasive species was management section was listed within all plans.

1. MFL #37-019-2004: Approximately 40 acres with 25 year MFL contract. Landowner goals listed as timber, wildlife and aesthetics. No mandatory practices were listed. No RTE or species of concern listed by review of NHI database. No historical or archaeological resources listed. Property listed as “Closed” on map for public recreation. Cutting Notice begin in 2014 with final report dated August 2019. Stream bisecting the property listed on map. Land Exam with updates observed for 2019 noted. Stand 1-NH selection harvest; stand 2-Hemlock harvest. Sugarbush historical operation. Sugarbush operation acceptable as long as Forest practices are completed. Building included in MFL order when plan was written. Guidelines for buildings within policy. If operation is confirmed as commercial Sugar Shack, potential for acre to be removed or stop the sugar operation. If sugar processing is confirmed for non-commercial, it will be allowed due to entry prior to rule change ~2016. Observation of well stocked norther hardwood stand. Professional harvest operation conducted in past. No future mandatory practices planned before expiration of order in 2029. Observation of crossing over stream with no water quality issues. No evidence of trespass, trash or hydrocarbon spills. Crossing had aged with old culvert with need for maintenance in future. Mature Ash trees observed with no evidence of EAB impacts.



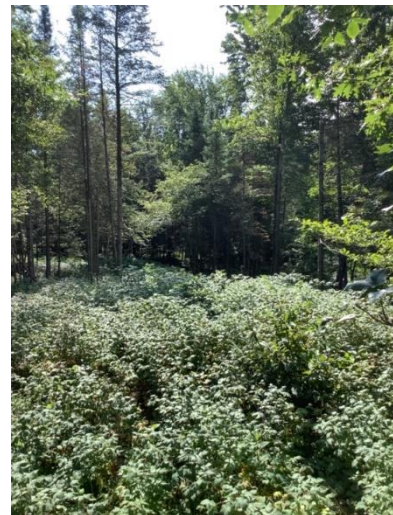
2. MFL #37-512-2005: Approximately 16 acres with 25 year MFL contract. Landowner goal of timber and wildlife documented. No mandatory practice scheduled. No RTE or species of concern listed by review of NHI database. No historical or archaeological resources listed. Property listed as "Closed" on map for public recreation. Cutting Notice with final report dated May/October 2019. Land Exam document for Stand 1 dated 2019 noted. Confirmed use of written contracts and use of professional forester for sale preparation. Minimal damage to residual stand. No water or crossing on site. No use of chemicals on land. No mandatory practices planned before expiration of MFL order. Landowner taps maples for syrup. Approximately 100 gallons of sap per year. Good utilization of fiber and landowner is overall satisfied with harvest operation. Landowner harvests firewood on property for on-site use-15 cords per year.



3. MFL #37-049-2017: Approximately 35.89 acres with 25 year MFL contract. Landowner goal is aesthetic beauty to be enjoyed while recreating on property. Mandatory practice for Stand 1 listed for 2029 & 2041 (36 acres) for Single Tree Selection harvest. No RTE or species of concern listed by review of NHI database. No historical or archaeological resources listed. Property listed as "Closed" on map for public recreation. Cutting Notice with Final Report dated November/December 2019 observed. No water features on parcel. Land Exam for Stand 1 updated on 4/1/2016 that does not reflect harvest conducted in 2019 that was over-looked by current Tax Law Specialist. Issue occurred as TL Specialist moved into position in 1st year. No issues or BMP concerns observed. Ground conditions reflected management plans. Professional harvest operation conducted in 2019.



4. MFL #37-052-2013: Approximately 53 acres with 50 year MFL contract. Landowner goals listed as Timber. Mandatory practices for Stands 1, 2 and 4 beginning in 2030-2062 documented. Single Tree Selection harvest for Northern Hardwoods and Hemlock; Thinning/Regeneration and Planting for Red Pine (Stand 4). No RTE or species of concern listed by review of NHI database. No historical or archaeological resources listed. Property listed as “Closed” on map for public recreation. Stream on eastern side of property. Cutting Notice with final report dated July/August 2019 & September/October 2020. Land Exam with updates noted for 2019 and 2020 harvest operations. Red pine thinning completed 2020 with targeted basal area of 90. Professional forester marked thinning. Landowner harvested on timber. Stand 3-represented on cutting notice as coppice harvest. After site inspection, no coppice harvest was observed on ground. Thinning of stand with retention of northern hardwood species observed. Removal of aspens and salvage of large storm damage trees observed. Stand did not match ground conditions. Interview with landowner confirmed aspen regeneration in first year. No observation in subsequent years and communicated he was unsure why regeneration was unsuccessful.



5. MFL #37-055-2008 (Mandatory Site): Approximately 172.265 acres with 25 year MFL contract. Landowner goal listed as timber. Mandatory practices for multiple stands listed beginning in 2028; Red Pine, Aspen and Hemlock primary forest cover types. Thinning of Red/White pine, regeneration harvest of aspen and single tree selection harvest for hemlock stands. No RTE or species of concern listed by review of NHI database. No historical or archaeological resources listed. Property listed as

“Closed” on map for public recreation. Big Rib River flowing through northern part of land. Cutting Notice with final report dated December 2019 and Approved January 2020. Storm damage occurred post sale preparation and trees with 50% or more crown damage were harvested. Stand 1 marked with blue paint was harvested by hand-felling operation. Land Exam for Stand 1 with updates observed for 2020 harvest activity. Stand clusters of young sugar maples observed with various stems of mature northern hardwood species. Landowner confirmed significant straight line wind event with damage to mature hardwoods. Blue painted reserved for wildlife snag. Pine stands were former agriculture fields. No BMP issues or water crossings on harvest operation. Hemlock stand heavily impacted by wind event.



6. MFL #37-145-2003: Approximately 17 acres with 25 year MFL contract. Landowner goal listed as timber. No mandatory practice listed. Two special concern plants/species was noted during NHI heck with suitable habitat noted for parcel. Archaeological and Historical resources identified on property with note to contact DNR forester for details. Alert utilized within Management Plan for further review. Site protected from potential trespass issues. Property listed as “Closed” on map for public recreation. Cutting Notice final report dated January 2018 by landowner and January 2020 by DNR observed. Letters observed to landowner for cutting notice report information needed. Management plan revised and mailed to landowner in 2020. Land Exam updated for 2020 harvesting activities. Single tree selection conducted in approximately 2018-2019. Cutting report filed in 2020 due to personnel and clearing of backlog. Harvests conducted in stands 2 & 3. Stand 2 uneven age management and stand 3 even age management. Observation of both stands confirmed prescription matched ground conditions.



7. MFL #37-234-1998: Approximately 40 acres with 25 year MFL contract. Landowner goal listed as Timber. No Mandatory practice listed. No RTE or species of concern listed by review of NHI database. No historical or archaeological resources listed. Property listed as “Closed” on map for public recreation. Cutting Notice dated February 2019. Orange marked trees with boundaries marked in blue and sale boundary marked in red paint (where necessary). Land Exam with updates noted for January 2020 within Stands 1-3. Observed Aspen coppice harvest on adjacent non-MFL stand. Clear indication on map as to not mix with FSC certified wood. Exterior boundary painted blue. Stand 2 harvest area observed. Thinned northern hardwood stand completed in 2019. Parts of stand with Hemlock component marked and treated as uneven age management. No water crossings within harvest area.



8. MFL #37-078-2001: Approximately 65 acres with 25 year MFL contract. Landowner goal listed as Timber. No Mandatory practice listed. One Federal species was identified during review of NHI database. No occurrences identified during ground survey of cutting notice. No historical or archaeological resources listed. Property listed as “Closed” on map for public recreation. Cutting Notice with final report dated December 2021. Land Exam with updates for harvest activity dated February 2022 noted. Selection harvest in Northern Hardwood stands and regeneration harvest within Aspen stands. Property owned by brothers. Harvest preparation performed by retired DNR personnel. Aspen coppice regeneration and single tree selection on north hardwood stands. Harvest conducted by FISTA trained contractor (database record observed). Harvesting completed in 2020.

No complaints confirmed by interview with landowners. Access road crowned and ditched by harvest contractor. Low water/fjord observed on main access with no evidence of soil movement. All stands and ground conditions matched management plans. Professional harvest operation with no evidence of trash, hydrocarbon spills or trespass. No water crossings within stands.



9. MFL #37-016-2000: Approximately 30 acres with 25 year MFL contract. Landowner goal listed as Timber and Wildlife. No Mandatory practice listed. One Special Concern specie listed by review of NHI database. 1 Federal protected species listed by review of NHI database/NHI checked prior to harvesting and 4 communities, 1 plant and 1 reptile noted. No impacts during harvesting confirmed. No historical or archaeological resources listed. Property listed as "Closed" on map for public recreation. Cutting Notice with final report dated June 21 observed. Land Exam with Jun 2021 update for harvesting documented. Row and Basal Area thinning for Red Pine stands with orange marked trees. Stands 1 & 2 (21 acre Northern Hardwood) remove orange marked trees for stand improvement and removal of ash, inferior and poor quality stems. Stream bisects property. Operation was harvested within guidelines for management of NHI species- October through March. Landowner deer and turkey hunts on property. Operations completed in 2021. Observation of red pine thinning with every 3 and 4 rows cut. Some thinning in between rows. Minimal damage to residual stand.



Day 3, ROUTE 1 WIDNR MFL Field Sites

8/25/2022-Shannon Wilks

Note1: Attendees for each day were recorded, those names have been removed for privacy. Record of attendance are maintained in SCS stakeholder records for this audit.

Note2: All field sites reviewed contained Management Plans with maps and required NHI and Archaeological/Historical checks. Soils, silvicultural systems, stand descriptions, BMP guidance, invasive species and wildfire protection was observed within management plans. No regulatory or BMP issues were observed. No evidence of trespass was observed on any field sites. Boundaries were identified and denoted on ground for all sites. Landowner objectives were identified within Management Plans. Invasive species was management section was listed within all plans.

1. MFL #72-016-2010 (Mandatory Site): Approximately 35 acres with 25 year MFL contract. Landowner goals listed as timber. No mandatory practices were listed. No RTE or species of concern listed by review of NHI database. No historical or archaeological resources listed. Property listed as "Closed" on map for public recreation. Cutting Notice executed in 2012 no additional practices. Stream bisecting the property listed on map-observation on ground noted as marsh/low area. Land Exam with updates observed for 2019 noted. Historical harvest of aspen stands adjacent to highway and pockets of aspen throughout parcel. Marsh area crossed during frozen ground conditions. Listed as intermittent stream but no observation of flowing water. Regeneration of oaks was primary objective. No recent activity observed during audit. Thinned stand of mixed hardwoods and white pines. Evidence of recreational hunting. No rutting or soil compaction. No trash or evidence of trespass. Low wet marsh type topography. Aspen regeneration observed in harvest cut areas.



2. MFL #72-022-2019 (Mandatory Site): Approximately 259.43 acres with 25 year MFL contract. Landowner goals documented as improvement of wildlife habitat and manage property to improve forest resources. Multiple mandatory practices were listed for various stands of Oak, Aspen and Northern Hardwood stands. One Federal protected species listed during review of NHI database. No historical or archaeological resources listed. Property listed as "Closed" on map for public recreation. Cutting Notice with final report dated April 2019. Stream on NW section of property listed on map. Land Exam with updates observed for 2018 & 2019 noted for harvesting activities. Selective harvest conducted for Northern Hardwood within stands 8, 9 & 10. Removal of aspen, ash, white birch and orange marked trees. Patch aspen harvest cuts will be utilized to regenerate aspen- 2 horizontal orange paint marks on boundary of trees facing into the clear-cut area defined. Isolated dead oaks impacted by potential oak wilt. All stands matched management plan. White oaks retained throughout stand confirming compliance with landowner objectives. Minimal damage from previous harvest observed. Landowner residence is adjacent to timber stands. No evidence of

trespass or BMP issues. No soil compaction or BMP issues observed. Harvesting was conducted during frozen ground conditions.



ROUTE 2 – EAST, WATTS

Day 1, 8/23/22, Watts Field Sites for MFL

Note1: Attendees for each day were recorded, those names have been removed for privacy. Record of attendance are maintained in SCS stakeholder records for this audit.

Note2: All field sites reviewed contained Management Plans with maps and required NHI and Archaeological/Historical checks. Soils, silvicultural systems, stand descriptions, BMP guidance, invasive species and wildfire protection was observed within management plans. No regulatory or BMP issues were observed. No evidence of trespass was observed on any field sites. Boundaries were identified and denoted on ground for all sites. Landowner objectives were identified within Management Plans. Invasive species was management section was listed within all plans.

1. **MFL # 50-017-2017:** Approximately 39 acres with 25 year period MFL contract. Landowner goals listed as forestry and wildlife. Mandatory practices listed for 2030 - Red Pine thinning on 13 acres and Oak shelterwood regeneration harvest on 20 acres. Mandatory practices are also listed for 2040 - Red Pine thinning on 13 acres, Oak shelterwood regeneration harvest on 20 acres, and Aspen coppice regeneration harvest on 6 acres. Non-mandatory approved practices: tree retention in any year. NHI check confirmed Endangered, Threatened or Special Concern Species or Natural Communities on or in area surrounding property and suitable habitat for them is found on your property: 1 Federally protected species or habitat others, and 1 Federally protected turtle. No Archaeological or Historical resources identified on property. There are 3 stands: Stand 1 94% Red Pine, 6% White Pine; Stand 2 is 57% Red Oak, 29% Red Maple, 14% White Oak; Stand 3 is 56% Aspen, 22% Red Maple, 11% Red Oak, 11% White Oak. Soil is identified as a sandy loam. During the forest inventory process Invasive species were found in Stand 2: Bush Honeysuckle Spp. And Common Buckthorn. 2nd thinning in 2019. Marked trees to reduce 145 BA to 90 BA. No skinning observed. Trees were topped in place. Debris scattered in forest. Food plot planted with clover. Apple trees scattered in area. Cutting Notice (Form 2450-032) final report on 7/17/19. Red Pine in Stand 1 reduced from 145 BA to 90 BA with marked trees. Land Exam and Practices Report (Form 2450-128) observed with updates 7/18/19 and 2/2/16. 3 Stands identified.
2. **MFL # 50-006-1998:** Approximately 124 acres with 25 year period MFL contract. Landowner goals listed as timber products for personal and commercial use, forest health, hunting, recreation, and wildlife habitat. No Mandatory practices listed. Non-mandatory approved practices: invasive plant control. NHI check confirmed Endangered, Threatened or Special Concern Species or Natural

Communities on or in area surrounding property and suitable habitat for them is found on your property: 1 Federally protected butterfly, and 1 Federally protected species or habitat others. No Archaeological or Historical resources identified on property. There are 3 stands: Stand 1 Red Pine Forest - seedlings and/or saplings; Stand 2 White Pine Forest - seedlings and/or saplings; Stand 3 Oak Forest - seedlings and/or saplings; Stand 4 Red Pine - pole timber and/or sawlog-sized trees; Stand 5 Red Pine - pole timber and/or sawlog-sized trees; Stand 6 Oak Forest - pole timber and/or sawlog-sized trees; Stand 7 Red Pine pole timber and/or seedlings and saplings; Stand 8 Red Pine - small sawtimber; Stand 9 White Pine Forest - small sawtimber and/or poletimber; Stand 10 Oak Forest - seedlings and saplings, White Pine Forest - seedlings and saplings; Stand 11 Right-of-Way. Soil is identified as a loamy sand. During the forest inventory process Invasive species were found in Stand 8: Bush Honeysuckle Spp.; Stand 9: Japanese Barberry; Stand 10: Autumn Olive and Bush Honeysuckle Spp. Debris scattered in woods during harvesting. Roadwork conducted following harvesting. Treatment for Prickly Ash conducted by landowner several years ago. Trees cut and stumps treated. Other chemical treatments have been conducted by the landowner, but not reported. On-line reporting is available to the landowner. Goal is to convert Red Pine forest to hardwood. Property will be re-enrolled in December upon expiration. Landowner is very satisfied with the program and when knowledge of the DNR foresters. Landowner has milled dying Oak. Cutting Notice (Form 2450-032) final report on 8/24/20. Marked thinning ins Stands 1, 2, 4, 5. Land Exam and Practices Report (Form 2450-128) observed with updates 1/1/97, 1/1/02, 7/31/19 and 2/2/16. 3 Stands identified. Interviewed landowner.

3. **MFL # 50-081-2013:** Approximately 38.25 acres with 50 year period MFL contract. Landowner goal listed as Timber/Wildlife. Mandatory practices listed for 2029 -Red Pine clearcut regeneration harvest on 20 acres; Red Pine thinning on 18 acres. Mandatory practices are also listed for 2049 - Red Pine clearcut regeneration harvest on 18 acres. Non-mandatory approved practices: 2031 Red Pine machine plant on 20 acres; 2031 Red Pine preparation for planting 20 acres; 2051 Red Pine machine plant on 18 acres; 2051 Red Pine preparation for planting on 18 acres. NHI check confirmed Endangered, Threatened or Special Concern Species or Natural Communities on or in area surrounding property and suitable habitat for them is found on your property: 1 Federally protected species or habitat others (Wild Lupine), and 1 Federally protected turtle. No Archaeological or Historical resources identified on property. There are 2 stands: Stand 1 Red Pine Forest - small sawtimber and poletimber; Stand 2 is Red Pine Forest - poletimber and seedlings and saplings. Soil is identified as a loamy sand. During the forest inventory process Invasive species were not found. Marked Red Pine thinning. Debris scattered across tract. No skinning observed. No issues identified. Cutting Notice (Form 2450-032) final report on 8/24/20. Red Pine thinning in Stand 1 Land Exam and Practices Report (Form 2450-128) observed with updates 9/16/20.
4. **MFL # 50-005-1999:** Approximately 58 acres with 25 year period MFL contract. Landowner goal is listed as timber. Mandatory practices listed for 2023 - Red Pine clearcut regeneration harvest on 2 acres and Oak clearcut regeneration harvest on 5 acres. There are no Non-mandatory approved practices. NHI check confirmed Endangered, Threatened or Special Concern Species or Natural Communities on or in area surrounding property and suitable habitat for them is found on your property: 1 Federally protected species or habitat others, and 1 Federally protected turtle. No Archaeological or Historical resources identified on property. Stand 1 Red Pine Forest - small sawtimber; Stand 6 Red Pine Forest - small sawtimber; Stand 7 is Red Pine Forest - seedlings and saplings and Oak Forest - seedlings and saplings; Stand 9 - Aspen Forest - seedlings and saplings and Oak Forest - seedlings and saplings; Stand 14 - Red Pine Forest - small sawtimber; Stand 15 - Red Pine Forest - small sawtimber; Stand 16 - Oak Forest - poletimber. Soil is identified as a loamy sand. During the forest inventory process Invasive species were not found. Witnessed Red Pine thinning and 5 acres Oak clearcut for Oak Wilt. No skinning observed. No issues witnessed. Cutting Notice

(Form 2450-032) final report on 5/1/20. Land Exam and Practices Report (Form 2450-128) observed with updates 3/3/20 and 1/1/98.

5. **MFL # 50-220-1999:** Approximately 80 acres with 25 year period MFL contract. Landowner goal is listed as timber. No Mandatory practices listed. There are no Non-mandatory approved practices. NHI check confirmed Endangered, Threatened or Special Concern Species or Natural Communities on or in area surrounding property and suitable habitat for them is found on your property: 1 Federally protected species or habitat others, and 1 Federally protected turtle. No Archaeological or Historical resources identified on property. Stand 23 Red Pine Forest - small sawtimber and poletimber; Stand 24 Red Pine Forest - small sawtimber and poletimber; Stand 25 is Oak Forest - poletimber and seedlings and saplings; Stand 26 - Red Pine Forest - small sawtimber and poletimber; Stand 27 - Red Pine Forest - poletimber; Stand 28 - Red Pine Forest - seedlings and saplings, Oak Forest - seedlings and saplings. Soil is identified as a loamy sand. During the forest inventory process Invasive species were not found. In preparation for the sale Common Buckthorn and Locust were identified. Witnessed Red Pine thinning. No skinning observed. No issues witnessed. Cutting Notice (Form 2450-032) final report on 5/1/20. Land Exam and Practices Report (Form 2450-128) observed with updates 3/3/20, 1/1/98, 1/1/02, and 1/1/84.
6. **MFL # 50-221-1999:** Approximately 40 acres with 25 year period MFL contract. Landowner goal listed as timber. No Mandatory practices listed. No Non-mandatory approved practices. NHI check confirmed Endangered, Threatened or Special Concern Species or Natural Communities on or in area surrounding property and suitable habitat for them is found on your property: 1 Federally protected species or habitat others, and 1 Federally protected turtle. No Archaeological or Historical resources identified on property. Stand 1 Red Pine Forest - small sawtimber; Stand 2 Red Pine Forest - poletimber, Oak Forest - seedlings and saplings; Stand 5 Red Pine Forest - small sawtimber and poletimber; Stand 6 Red Pine Forest - small sawtimber and poletimber; Stand 7 Red Pine Forest - small sawtimber and poletimber; Stand 8 Oak Forest - poletimber; Stand 14 Red Pine Forest - small sawtimber and poletimber. Soil is identified as a loamy sand. During the forest inventory process no Invasive species were found. During the sale preparation Oak Wilt, Common Buckthorn, and Bush Honeysuckle were identified. Red Pine thinning to reduce BA to 120. No skinning observed. No issues witnessed. Cutting Notice (Form 2450-032) final report on 5/1/20. Land Exam and Practices Report (Form 2450-128) observed with updates 1/1/81, 1/1/06, and 3/3/20.
7. **MFL # 50-028-2015:** Approximately 26 acres with 25 year period MFL contract. Landowner goal is listed as timber. Mandatory practices listed for 2030 - Red Maple thinning on 24 acres and 2 acres. There are no Non-mandatory approved practices. NHI check confirmed Endangered, Threatened or Special Concern Species or Natural Communities on or in area surrounding property and suitable habitat for them is found on your property: 1 Federally protected species or habitat others. No Archaeological or Historical resources identified on property. Stand 1 Red Maple Forest - small sawtimber and poletimber; Stand 2 Red Maple Forest - poletimber. Soil is identified as a loamy sand. During the forest inventory process Invasive species were found: Multiflora rose. Witnessed Red Pine thinning and sanitation and salvage of Red Maple/Mixed hardwood. No skinning observed. Red Pine thinning of 3rd row and between. Sanitation/salvage removed damaged, diseased, and undesirable species. No issues witnessed. Witnessed Scale Tickets for harvesting during 2016 and 2020. Cutting Notice (Form 2450-032) final report on 6/2/20. Land Exam and Practices Report (Form 2450-128) observed with updates 4/24/14.

Day 2 8/24/22, Wednesday

1. **MFL # 35-227-1997:** Approximately 40 acres with 50 year period MFL contract. Landowner goal listed as Timber/Wildlife/Aesthetics. Mandatory practices listed as 2039 Clearcut Regeneration Harvest of Aspen on 2 acres. Non-mandatory approved practices listed as 2025 Red Pine Survival Check on 36 acres. NHI check confirmed Endangered, Threatened or Special Concern Species or

Natural Communities on or in area surrounding property and suitable habitat for them is found on your property: 1 Federally protected turtle. No Archaeological or Historical resources identified on property. Stand 1 Red Pine Forest - seedlings and saplings; Stand 2 Aspen Forest - seedlings and saplings. Soil is identified as a loamy sand; Stand 8 Right-of-Way. During the forest inventory process no Invasive species were found. Red Pine final harvest. Revisions were made to the plan were made prior to submitting the Cutting Notice. Chemical site preparation and planting of Red Pine conducted in 2022. Planting of 800 TPA. Survival will be monitored in 3 years. Chemical use report on website using Pesticide Reporting Form. Discussed taking of survival plots in 3 years. No issues witnessed. Cutting Notice (Form 2450-032) final report on 2/9/21. Land Exam and Practices Report (Form 2450-128) observed with updates 1/1/95, and 6/8/22.

2. **MFL # 35-051-1999:** Approximately 579.43 acres with 50 year period MFL contract. Landowner goal listed as Forest Management in an economically prudent manner and Wildlife. Mandatory practices listed as 2024 Coppice Regeneration Harvest of Aspen on 37 acres; 2026 Coppice Regeneration Harvest of Aspen on 56 acres; 2029 Coppice Regeneration Harvest of Aspen on 64 acres; 2033 Coppice Regeneration Harvest of Aspen on 8 acres. No Non-mandatory approved practices listed. NHI check confirmed Endangered, Threatened or Special Concern Species or Natural Communities on or in area surrounding property and suitable habitat for them is found on your property: 1 Federally protected bird. No Archaeological or Historical resources identified on property. 21 Stands identified. During the forest inventory process no Invasive species were found. Purchased in January 2020. Red Oak retention through stand. Burr Oak present in wet areas. Closed to vehicle access for hunting. Snowmobile trail is through property. Trail is maintained by snowmobile club. Habitat for grouse, bear, and deer. No issues witnessed. Cutting prior to entering MFL program. Land Exam and Practices Report (Form 2450-128) observed with updates 10/14/21.
3. **MFL # 35-203-2007:** Approximately 40 acres with 50 year period MFL contract. Landowner goal listed as Timber/Wildlife/Aesthetics. No mandatory practices listed. No non-mandatory approved practices listed. NHI check confirmed Endangered, Threatened or Special Concern Species or Natural Communities on or in area surrounding property and suitable habitat for them is found on your property: 1 Federally protected turtle. No Archaeological or Historical resources identified on property. Stand 1 Aspen Forest - poletimber and seedlings and saplings. Soil is identified as a loamy sand. During the forest inventory process no Invasive species were found. Aspen final harvest. Remove Aspen, Red Maple, and White Birch. Retain Oak and White Pine. Roads in good shape. Snowmobile trail through property. No issues witnessed. Cutting Notice (Form 2450-032) final report on 10/25/21. Land Exam and Practices Report (Form 2450-128) observed with updates 1/1/05. Interviewed landowner. Land is a hunting investment, family recreation, and interested in learning plant and their use. Creating diversity by planting trees and food plots. Discussed certification. Very pleased with assistance from DNR and MFL program.
4. **MFL # 35-025-2007:** Approximately 35 acres with 50 year period MFL contract. Landowner goal listed as Timber. Mandatory practices listed as 2026, 2036, 2046 Red Pine thinning, and 2050 Red Pine clearcut regeneration harvest. No non-mandatory approved practices listed. NHI check confirmed Endangered, Threatened or Special Concern Species or Natural Communities on or in area surrounding property and suitable habitat for them is found on your property: 1 Federally protected turtle. No Archaeological or Historical resources identified on property. Stand 1 Red Pine Forest - small sawtimber; Stand 2 Red Pine Forest - poletimber, White Pine Forest - seedlings and saplings; Stand 3 - small lake or pond (Lily Lake); Stand 4 Red Pine Forest - small sawtimber, Jack Pine Forest - seedlings and saplings. Soil is identified as a loamy sand. During the forest inventory process Invasive species were found: Bush Honeysuckle Spp, and Scotch Pine. Red Pine thinning in 2020. Wetlands and Lily Land protected with 50' buffer. Lily Lake is a State Natural Area. Buffer is no entrance. Buckthorn was found a cut with basal spray. Herbicide use reported. Knapweed found along road

during thinning. Noted in Cutting Notice. Harvesting conducted when plants were dormant. No issues witnessed. Cutting Notice (Form 2450-032) final report on 1/5/21. Land Exam and Practices Report (Form 2450-128) observed with updates 1/1/05, and 12/8/20. Interview landowner: Andy Shandy. Property is family homestead. Very pleased with working with DNR and MFL Program. Discussed certification.

5. **MFL # 35-052-2007:** Approximately 80 acres with 50 year period MFL contract. Landowner goal listed as Timber/Wildlife. Mandatory practices listed: 2029 Thinning of Red Pine on 14 acres; 2037 Single tree selection harvest of Red Maple on 45 acres; 2040 Thinning of Red Pine on 14 acres; 2050 Shelterwood regeneration harvest-Preparatory cut of Red Pine on 14 acres. Non-mandatory approved practices listed: 2009 of Machine plant of 11 acres for the conversion of upland brush to Red Pine was not conducted. NHI check confirmed Endangered, Threatened or Special Concern Species or Natural Communities on or in area surrounding property and suitable habitat for them is found on your property: 1 Federally protected turtle. No Archaeological or Historical resources identified on property. Stand 1 Red Pine Forest - small sawtimber; Stand 2 Red Maple Forest - poletimber, Aspen Forest - seedlings and saplings; Stand 3 Fir Spruce - poletimber, Red Maple Forest - poletimber; Stand 4 Upland Brush; Stand 5 Herbaceous vegetation. Soil is identified as a loamy sand; Stand 5 is peat soil. During the forest inventory process Bush Honeysuckle Spp. were found. Red Pine 2nd thinning. BA of 140 will be reduced to 100. Wetlands around lake protected. No marking in area. No skinning observed. No issues witnessed. Cutting Notice (Form 2450-032) final report on 10/25/21. Land Exam and Practices Report (Form 2450-128) observed with updates 1/1/06, and 7/20/22.
6. **MFL # 35-030-2019:** Approximately 35 acres with 50 year period MFL contract. Landowner goals listed as do good forestry, use for hiking and snowshoeing, wildlife habitat, and maintain White Birch near cabin. Multiple Mandatory practices are listed between 2031 and 2067 for single tree selection harvest, thinning, coppice regeneration harvest, and conversion of even-age to uneven-aged. Multiple Non-mandatory approved practices listed for thinning, mast tree retention, and wood duck boxes. NHI check confirmed Endangered, Threatened or Special Concern Species or Natural Communities on or in area surrounding property and suitable habitat for them is found on your property: 1 Special concern beetle(s), 1 Federally protected bird (s), 1 Federally protected turtle(s). No Archaeological or Historical resources identified on property. Stand 1 White Birch Forest - poletimber, Northern Hardwood Forest - seedlings and saplings; Stand 2 Northern Hardwood Forest - small sawtimber and poletimber; Stand 3 Aspen Forest - poletimber, Northern Hardwood Forest - small sawtimber; Stand 4 Northern Hardwood Forest - poletimber, seedlings and saplings; Stand 5 Small land or pond. Soil is identified as a loamy sand. During the forest inventory process Garlic Mustard was found. Single tree selection harvest. Buffer of 100' on wetlands. Harvesting during frozen ground and snow covered conditions. Good tree selection. Native vegetation has stabilized slopes. No issues witnessed. Cutting Notice (Form 2450-032) final report on 3/8/21. Land Exam and Practices Report (Form 2450-128) observed with updates 3/10/18 and 6/14/22. Interview landowner:
7. **MFL # 35-054-2019:** Approximately 80 acres with 50 year period MFL contract. Landowner goals listed as manage a rotation of quality harvests across all parcels; maintain trail/road system; maintain aesthetics of lake, old growth pine, and healthy vigorous woodlands; and encourage wildlife habitat through early successional species to enhance hunting opportunities. Multiple mandatory practices listed from 2032 to 60 for Thinning, Sanitation & Salvage Cutting, Seed Tree Regeneration Harvest, and Coppice Regeneration Harvest. No Non-mandatory approved practices listed. NHI check confirmed no Endangered, Threatened or Special Concern Species or Natural Communities on or in area surrounding property and suitable habitat for them is found on your property. No Archaeological or Historical resources identified on property. Stand 1 Red Pine Forest -

small sawtimber; Stand 2 Aspen Forest - seedlings and saplings; Aspen Forest - seedlings and saplings; Stand 4 Red Pine Forest and White Pine Forest - large sawtimber; Stand 5 Black Spruce Forest and Tamarack Forest - poletimber; Stand 6 Small Lake or pond. Soil is identified as a loamy sand. Stand 5 is a peat soil. During the forest inventory process Invasive species were found: Japanese Barberry. Red Pine and White Pine 2nd thinning. Buffer for stream area. Retention of Aspen and White Pine protected. No issues witnessed. Cutting Notice (Form 2450-032) final report on 10/25//21. Land Exam and Practices Report (Form 2450-128) observed with updates 1/17/18, and 7/20/22.

8. **MFL # 35-036-2015:** Approximately 238.5 acres with 25 year period MFL contract. Landowner goals listed as increase wildlife habitat for deer and grouse hunting and maintain a healthy forest with an overstory component to be aesthetically pleasing. Multiple mandatory practices listed Aspen coppice regeneration harvest (2025), Oak shelterwood regeneration harvest (2030, 2035), and Red Pine thinning (2030). Non-mandatory approved practices listed as Regeneration Survey and trail maintenance. NHI check confirmed Endangered, Threatened or Special Concern Species or Natural Communities on or in area surrounding property and suitable habitat for them is found on your property: 1 Federally protected turtle. No Archaeological or Historical resources identified on property. 8 Stand have been identified. 3 are non-forested areas of grass and brush. During the forest inventory process no Invasive species were found. Garlic Mustard identified during Spring. Plan is being developed by landowner. Red Pine thinning to reduce BA to 75-80. Aspen coppice harvest. Proposal for road work has been sent by consultant to landowner. Foliar application of Oust has been conducted for release of regeneration. Wide buffer on lake. Slopes have good regeneration for stabilization. Debris on trails and slopes for stabilization. Retained White Pine, Red Pine, and Oaks in coppice harvest. No issues witnessed. Cutting Notice (Form 2450-032) final report on 7/22/22. Land Exam and Practices Report (Form 2450-128) observed with updates 3/12/14.
9. **MFL # 35-131-2003:** Approximately 80 acres with 25 year period MFL contract. Landowner goal listed as Timber/Wildlife. No Mandatory practices listed. No Non-mandatory approved practices listed. No NHI check confirmed Endangered, Threatened or Special Concern Species or Natural Communities on or in area surrounding property and suitable habitat for them is found on your property. No Archaeological or Historical resources identified on property. Stand 1 Northern Hardwood Forest - poletimber, Red Maple Forest - small sawtimber; Stand 2 Hemlock Forest & Red Maple Forest - poletimber; Stand 3 True grass lands & Upland brush; Stand 4 Aspen Forest & Balsam Fir Forest - seedlings and saplings. Soil is identified as a loam. During the forest inventory process Invasive species were found: Bush Honeysuckle Spp. Single tree selection in Northern Hardwood Forest. Aspen clearcut for regeneration. Wildlife trees marked for retention. Harvest conducted during frozen ground conditions. During harvesting operations, the logger found a stream which was not buffered in plan. Stream was buffered and protected. No entrance into buffer. Updated map witnessed with post-harvest inspection. Witnessed Aspen harvest in small pockets. No issues witnessed. Cutting Notice (Form 2450-032) final report on 6/3/19. Land Exam and Practices Report (Form 2450-128) observed with updates 1/1/02, and 4/23/21.

Day 3, 8/25/22, Thursday

1. **MFL # 37-035-2013:** Approximately 67 acres with 25 year period MFL contract. Landowner goal listed as Timber/Wildlife. No Mandatory practices listed. Non-mandatory approved practices listed for thinning of Aspen stand and Oak stand. No NHI check confirmed Endangered, Threatened or Special Concern Species or Natural Communities on or in area surrounding property and suitable habitat for them is found on your property. No Archaeological or Historical resources identified on property. Stand 1 Aspen Forest - seedlings and saplings; Stand 2 Oak Forest - large and small sawtimber. Soil is identified as a sandy loam. During the forest inventory process Invasive species

were not found. Three storm events in 3 years. Salvage of Oak and Aspen regeneration conducted. Storm damage was integrated into mandatory practices. Snowmobile trail across property. No issues witnessed. Cutting Notice (Form 2450-032) final report on 9/30/21. Land Exam and Practices Report (Form 2450-128) observed with updates 1/1/02, and 10/7/21. Interview Cooperating Forester: Discussed history of stand and effects of wind events and salvage harvests. Very knowledgeable of cost sharing opportunities.

2. **MFL # 37-016-2004:** Approximately 38 acres with 25 year period MFL contract. Landowner goal listed as Timber/Wildlife. Mandatory practices listed for Clearcut regeneration harvest of Tamarack on 13 acres in 2025. No non-mandatory approved practices listed. No NHI check confirmed Endangered, Threatened or Special Concern Species or Natural Communities on or in area surrounding property and suitable habitat for them is found on your property. No Archaeological or Historical resources identified on property. Stand 1 Oak Forest - large sawtimber, Northern Hardwood Forest - poletimber; Stand 2 White Cedar Forest - poletimber; Stand 3 Tamarack Forest - poletimber, Balsam Fir Forest - seedlings and saplings; Stand 4 Low growing shrubs and true grass lands. Soil is identified as a sandy loam. Stand 2 and 3 have a peat soil. During the forest inventory process Invasive species were not found. Storm damage salvage and marked timber. Pond buffered. No issues witnessed. Snowmobile trail. Cutting Notice (Form 2450-032) final report on 2/23/22. Land Exam and Practices Report (Form 2450-128) observed with updates 1/1/03.
3. **MFL # 37-017-2011:** Approximately 73 acres with 50 year period MFL contract. Landowner goal listed as Timber/Wildlife/Aesthetics. Multiple Mandatory practices listed for Thinning, Clearcut Regeneration Harvest, and Single tree selection harvest. Non-mandatory approved practices listed for hand planting of Red Pine and Herbaceous Vegetation. NHI check confirmed Endangered, Threatened or Special Concern Species or Natural Communities on or in area surrounding property and suitable habitat for them is found on your property: 1 Federally protected species or habitat other(s), 2 Federally protected turtle(s). No Archaeological or Historical resources identified on property. Stand 1 Red Pine Forest - seedlings and saplings; Stand 2 Red Pine Forest - poletimber; Black Spruce Forest - poletimber and seedlings and saplings; Stand 4 Northern Hardwood Forest - small sawtimber and poletimber; Stand 5 Aspen Forest and Northern Hardwood Forest - seedlings and saplings; Stand 6 Herbaceous vegetation. Soil is identified as a sandy loam. Stand 3 is muck soil. During the forest inventory process Invasive species were not found. Red Pine had been thinned and Aspen coppice harvest prior to storm. Salvage harvest of storm damaged timber. Included was Aspen harvest for regeneration. Planted with a variety of species. No issues witnessed. Observed Tree Farm sign. Cutting Notice (Form 2450-032) final report on 8/14/19 for planned harvest and 8/24/21 for salvage. Land Exam and Practices Report (Form 2450-128) observed with updates 1/1/09, and 8/14/19.
4. **MFL # 37-042-2001:** Approximately 70 acres with 25 year period MFL contract. Landowner goal listed as Timber. No Mandatory practices listed. No Non-mandatory approved practices listed. No NHI check confirmed Endangered, Threatened or Special Concern Species or Natural Communities on or in area surrounding property and suitable habitat for them is found on your property. No Archaeological or Historical resources identified on property. Stand 1 Northern Hardwood and Aspen Forest - poletimber; Stand 2 Aspen Forest - seedlings and saplings; Stand 3 Lowland grasses. Soil is identified as a loam. During the forest inventory process Invasive species were not found. Harvest of marked hardwood and all Aspen, Birch, Balsam Fir, Ironwood. In wet areas there are islands of hardwoods that have been retained. Harvesting restrictions for Oak Wilt. No issues witnessed. Snowmobile trail. Cutting Notice (Form 2450-032) final report on 4/15/19. Land Exam and Practices Report (Form 2450-128) observed with updates 4/15/19, and 1/1/00.
5. **MFL # 37-139-2005:** Approximately 60 acres with 25 year period MFL contract. Landowner goal listed as Timber/Wildlife. No Mandatory practices listed. No Non-mandatory approved practices

listed. No NHI check confirmed Endangered, Threatened or Special Concern Species or Natural Communities on or in area surrounding property and suitable habitat for them is found on your property. No Archaeological or Historical resources identified on property. Stand 1 Northern Hardwood Forest - poletimber, Swamp Conifer - seedlings and saplings; Stand 2 White Cedar Forest - poletimber and small sawtimber; Stand 3 Aspen Forest - seedlings and saplings; Stand 4 Oak Forest - small sawtimber, Northern Hardwood Forest - poletimber; Stand 5 Oak Forest - small sawtimber, Northern Hardwood Forest - poletimber; Stand 6 Oak Forest - small sawtimber, Northern Hardwood Forest - poletimber; Stand 7 Lowland grass. Soil is identified as a loam. Stand 7 is a muck soil. During the forest inventory process Invasive species were not found. Market thinning to reduce BA to 80. Good tree selection. No skinning observed. Wildlife trees marked. Residual trees protected. No issues witnessed. Cutting Notice (Form 2450-032) final report on 3/7/22. Land Exam and Practices Report (Form 2450-128) observed with updates 1/1/04, and 3/15/22.

6. **MFL # 37-140-2005:** Approximately 80 acres with 25 year period MFL contract. Landowner goal listed as Timber. No Mandatory practices listed. Non-mandatory approved practices listed include Machine planting of 2 acres in 2006. No NHI check confirmed Endangered, Threatened or Special Concern Species or Natural Communities on or in area surrounding property and suitable habitat for them is found on your property. No Archaeological or Historical resources identified on property. Stand 1 White Cedar Forest - poletimber & small sawtimber; Stand 2 Aspen Forest - seedlings and saplings; Stand 3 Oak Forest - small sawtimber, Northern Hardwood Forest - poletimber; Stand 4 Oak Forest - small sawtimber, Northern Hardwood Forest - poletimber; Stand 5 Northern Hardwood Forest - small sawtimber, poletimber; Stand 6 Lowland grass; Stand 7 True Grass Lands; Stand 8 Herbaceous Vegetation. Soil is identified as a sandy loam. During the forest inventory process Invasive species were not found. Market thinning to reduce BA to 80. Good tree selection. No skinning observed. Wildlife trees marked. Residual trees protected. Canopy gaps installed for Oak regeneration. No issues witnessed. Cutting Notice (Form 2450-032) final report on 3/7/22. Land Exam and Practices Report (Form 2450-128) observed with updates 1/1/04, and 3/15/22.
7. **MFL # 37-052-2001:** Approximately 23 acres with 25 year period MFL contract. Landowner goal listed as Timber. No Mandatory practices listed. No Non-mandatory approved practices listed. No NHI check confirmed Endangered, Threatened or Special Concern Species or Natural Communities on or in area surrounding property and suitable habitat for them is found on your property. No Archaeological or Historical resources identified on property. Stand 1 Northern Hardwood Forest - large sawtimber and poletimber; Stand 2 Red Pine Forest - small sawtimber and poletimber; Stand 3 Northern Hardwood Forest - large sawtimber and poletimber; Stand 4 Lowland grass and Small lake or pond. Soil is identified as a sandy loam. During the forest inventory process Invasive species were not found. Single tree selection harvest of Northern Hardwood Forest to reduce BA to 70-90. Red Pine thinning to reduce basal area by 1/3. No issues witnessed. Cutting Notice (Form 2450-032) final report on 2/11/20. Land Exam and Practices Report (Form 2450-128) observed with updates 2/11/20, and 10/1/00.
8. **MFL # 37-030-2011:** Approximately 32 acres with 25 year period MFL contract. Landowner goal listed as Timber/Wildlife/Aesthetics. Mandatory practices listed for single tree selection harvest in Northern Hardwoods for 32 acres in 2033. No Non-mandatory approved practices listed. No NHI check confirmed Endangered, Threatened or Special Concern Species or Natural Communities on or in area surrounding property and suitable habitat for them is found on your property. No Archaeological or Historical resources identified on property. Stand 1 Northern Hardwood Forest - small sawtimber and poletimber; Stand 2 Northern Hardwood Forest - poletimber and seedlings and saplings. Soil is identified as a sandy loam. During the forest inventory process Invasive species were not found. Market thinning of Northern Hardwood Forest to reduce the BA to 85. There has been recent storm damage. Cutting Notice has been approved for salvage of storm damage. Salvage has

No evidence of trespass was observed on any field sites. Boundaries were identified and denoted on ground for all sites. Landowner objectives were identified within Management Plans. Invasive species management section was listed within all plans.

Order Number/Notes

"M" = mandatory site

1. 61-011-2015, M. 32 acres, Aspen (Stand 1) and Northern Hardwoods (Stand 3). CN (2450-032 (R 10/16)) signed 4/29/2019. Wood products report, 4/24/2019. Land Exam and Practices Report, Form 2450-128, Run Date: 08/04/2022. Stand #1: Aspen regeneration harvest. Retained patches of red oak and all white pine, hemlock and young balsam fir for wildlife and aesthetics considerations. Maintain and promote larger diameter trees around the edges of the pond to create a visual buffer between the adjacent residence and aspen clearcut. Promote long lived conifer and deciduous species in the buffer area. It is acceptable to retain aspen if additional species are needed to achieve a desired stocking level within the buffer area. A public snowmobile trail runs through this stand. Release red oak saplings. Stand #3: Conversion from even-age to uneven-aged. Retain and maintain a minimum of 90 sq.ft. Basal Area of stocking to provide an aesthetics visual buffer between the house and pond, and clearcut areas. Retain aspen if needed to meet the minimum stocking requirements. Promote the regeneration of high quality hardwood species. BMP for Water Quality Prescription: Address prescriptions to mitigate water quality concerns. Harvest when the ground is either frozen or dry (firm). Don't move any logging slash into any adjacent wetlands. BMP for Invasive Species Prescription: Address prescriptions to mitigate invasive species. Guidelines can be found in the Forestry invasives BMP Manual. Buckthorn has been observed on the property. Care should be taken to avoid spreading it. It is advised that logging equipment be cleaned before and after the harvest. NHI Prescription: Address any prescriptions to mitigate Natural Heritage Inventory (NHI) concerns. Search done and there is a hit for a threatened turtle, but there was not a suitable habitat. SM 04/20/2019. Archeological, Historical, Cultural Prescription: Search done, SM 04/20/2019. Discussions: RTE checks and approaches. BMP check around pond. Deer Management Assistance program (DMAP). Landowners meeting deer density thresholds can get cost-free antlerless deer hunting permits. Landowner communications - need community appropriate types of communications. Integrated foresters do recon. They may start doing regen too.



2. 61-008-2013, M. CN (2450-032 (R 10/16)) signed 12/13/2018. Wood products report, 3/27/2021. Land Exam and Practices Report, Form 2450-128, Run Date: 08/03/2022. Stands 1 & 2 (Northern Hardwood, 49ac & Swamp Hardwoods, 9ac respectively): Pre-salvage ash bolt size and larger. Smaller ash (pulp wood) should be retained if residual stocking is going to be an issue but focus on capturing value. Also harvest some of the poorer quality to provide more space for the crop trees in stand #1 by harvesting no more than 1/3 of the current stocking. BMP for Water Quality Prescription: Harvest when the ground is either frozen or dry (firm). Don't move any logging slash from the uplands into any wetlands. BMP for Invasive Species Prescription: None are

believed to be present. NHI Prescription: None. Search done 12/07/2018. Archeological, Historical, Cultural Prescription: None. Search done 12/07/2018. Discussions: buckthorn trends. Landowner interviews.



3. 61-120-2004. CN (2450-032 (R 10/16)) signed 10/27/2019. Wood products report, 1/26/2021. Land Exam and Practices Report, Form 2450-128, Run Date: 08/03/2022. There is a harvest taking place in stand one in the property and is an un-even aged single tree selection harvest where all elm, ironwood, and orange marked trees harvested. Target residual basal areas were 70 to 90sq. ft. with many quality sawlog stems per acre. Stand health very good with few signs of health concerns being seen during the marking process. three to five tree gaps were opened and areas targeted where ash was present or low quality stems. BMP for Water Quality Prescription: This property is well drained and harvesting can be completed during most dry times of the year. skid trails and slash mats should be used as much as possible to avoid any rutting and erosion concerns. BMP for Invasive Species Prescription: None were noticed during the marking process. Equipment cleaned before entering and exiting the property to avoid infecting new areas. NHI done 8/2/2019. Archeological, Historical, Cultural Prescription: None. Search done 11/21/2019. NHI check initially not done but TLFS found it and corrected it. Plan level, CPWs or Cooperators can't have an average of more than 3 recordable error issues, 3 or less. If more, stepped enforcement system. Significantly, early on the management plan.
4. 61-013-2007. CN (2450-032 (R 10/16)) signed 9/17/2018. Wood products report, 5/18/2020. Land Exam and Practices Report, Form 2450-128, Run Date: 08/04/2022. Stand 1 (Fir/Spruce): Overgrown plantation, first thinning in about 15 foot strips and retaining 30 feet between the harvest strips. Where there is enough aspen, clearcut retaining the spruce. Stand 2 (Aspen/Balsam): Regeneration harvest, cut all stems 2" and greater. Retained any longer lived conifers. BMP for Water Quality Prescription: Address prescriptions to mitigate water quality concerns. Guidelines can be found in the Wisconsin DNR BMP for Water Quality Manual. Harvest frozen or firm ground (dry). No logging slash into any adjacent wetlands. BMP for Invasive Species Prescription. None were observed. NHI Prescription: One hit for a special concern plant. However no suitable habitat is present in the harvest area. Search done 09/11/2018. Archeological, Historical, Cultural Prescription: No hits, search done 09/11/2018. Documented concerns because required archaeological search was blank. Rejected and returned. Known issues with CPW.
5. 61-012-2021. CN (2450-032 (R 10/16)) signed 1/19/2021. Wood products report, 4/8/2021. Land Exam and Practices Report, Form 2450-128, Run Date: 08/04/2022. Stand 1, 34 ac Northern hardwood; Stand 2, 3 acres. Aspen 3 clearcut all stems > 2". Northern Hardwood uneven-aged group selection harvest. Orange backward lines on map. Cut all stems marked with orange paint as well as all aspen and white birch. Gap openings have been created to encourage development of regeneration. Existing regeneration has been released where possible. Target residual BA between gaps is 85 square feet. BMP for Water Quality Prescription: Harvest when the ground is either frozen or firm (dry). don't move any logging slash into any adjacent wetlands. BMP for Invasive Species Prescription: None were observed. NHI Prescription: None. Search done 1/15/2021. Archeological, Historical, Cultural Prescription: No hits, search done 1/15/2021. MFL renewal, started on old cutting notice. Worked with landowner to use updated, current version

Return to office, reviewed investigation Case.

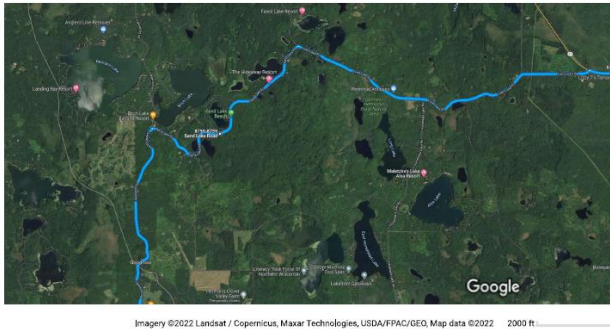
Day 2, Wednesday , August 24, 2022

Field Site Audits

Abbreviated briefing with Auditor/TLLT Rep./TLFS

- Introductions and overview
- Confirm sites, travel routes, meeting points, stakeholders

Google Maps 2131 Ernst Dr, Brantwood, WI 54513 to 5736 Sun Prairie Rd, Rhinelander, WI 54501 Drive 99.8 miles, 2 hr 27 min



All sites with no NHI, RTE, or heritage hits with completed checks unless otherwise specified. All sites with FMP, Cutting Notice, Wood Report and Land Exam unless otherwise noted.

TLFS - SM Sites 1 & 2, CA Sites 3-6.

North Route (Beth Jacqmain/DNR staff)

<https://goo.gl/maps/vdGvUu9qTJ6VJB367>

8:30am Meet Scott at intersection (north side) of State Hwy 86 and Ernst Dr. Spirit, lat/long = 45.454389, -90.078438

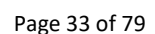
Note1: Attendees for each day were recorded, those names have been removed for privacy. Record of attendance are maintained in SCS stakeholder records for this audit.

Note2: All field sites reviewed contained Management Plans with maps and required NHI and Archaeological/Historical checks. Soils, silvicultural systems, stand descriptions, BMP guidance, invasive species and wildfire protection was observed within management plans. No regulatory or BMP issues were observed. No evidence of trespass was observed on any field sites. Boundaries were identified and denoted on ground for all sites. Landowner objectives were identified within Management Plans. Invasive species was management section was listed within all plans.

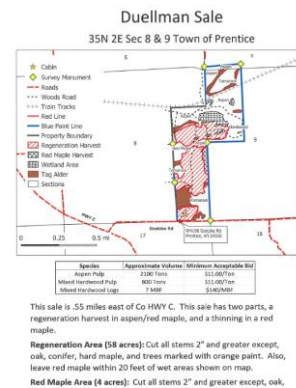
Order Number/Notes

M = mandatory site

1. 51-086-2003, M, Price County. Stand 1 Northern hardwood stand. Aspen, balsam fir cut retaining thinned red maple or hard maple. Maples marked in orange to cut for thinning. Stand 3 combined with Stand 1 (mistype). Stand 2 Even-aged. Cut black ash in the stand. Harvest complete 12/18/2019. No cutting within 100 feet of the Spirit River. The stream will only be crossed when frozen.



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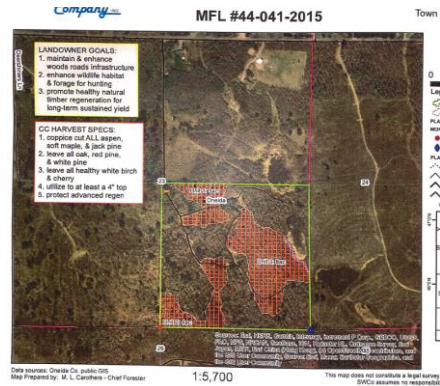


3. 44-114-1998 (+1000 acre site), M, Oneida County. 34 acres Red Pine, 1st thinning down 90-100 basal from 120-140 basal area. Used cut-to-length. Harvesting equipment cleaned before/after entry to help prevent the spread of invasive species. Over 1000 acres with very fine-tuned forest inventory typing in process of aggregating to compile and reduce total numbers of mandatory activities and for efficiency.

- [illegible]



4. 44-041-2015, Oneida County. Stand is 51 -year-old aspen being broken up into multiple age classes. About 18-acres of this stand was clearcut in a 2017/2018, which created separate stand 3. Current sale stand 1 with 3 harvest units, each with the prescription of clearcut with reserves. Prescription to cut all aspen, soft maple, and jack pine in each CC harvest unit. Reserves of white birch, oak, and cherry along with all super canopy white and red pine for structural complexity to benefit wildlife. Current stand-level basal area ranges from 80-90 sq. ft./ac. Examined "bog" with "feathered" buffer, no issues.



5. 44-023-2013, M, Oneida County. Stand 2, Northern hardwood stand, 3 acres. Average basal area 101 sq. ft./ac. Approximately one regeneration gap per acre marked with purple paint with a V marked toward the center of the gap. Gaps approximately 60-75 feet in diameter. Cut all trees greater than 2 inches in diameter within the gaps including trees marked with purple paint. Between the gaps cut all trees marked with orange paint and all balsam fir with 2 or more 8' pulp sticks. Average residual basal area is 68 sq. ft./ac. No harvesting between April 15 and July 15 for oak wilt prevention. Discussion: regeneration, use of WISFRs for tracking, interventions, roles and responsibilities of TLFs. No roads or landings to be located within wetlands. No disposal or movement of slash from upland into a wetland. Operate equipment within a 15 foot wetland filter strip only when the ground is firm or frozen.
6. 44-009-2006, M, Oneida County. Salvage harvest of large white spruce near residential home. Severe storm caused tree fall directly next to residence with a near miss serious injury potential of landowner. Remaining at-risk trees were removed and CN done after the fact following appropriate procedures with TLFs.
7. Add-on, Red pine planting. Adjacent Order number with same landowners where red pine had been planted about 8 years prior. Recreational trails mowed interior to planted old field. No issues.

Conclude audit route appx. 6:00pm

Daily Auditor debriefing

Daily Tax Law Leadership Team debriefing

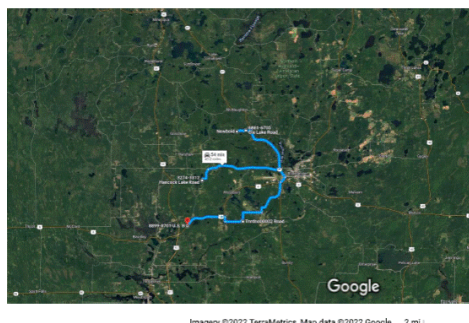
Day 3, Thursday , August 25, 2022

Field Site Audits

Abbreviated briefing with Auditor/TLT Rep./TLFS

1. Introductions and overview
2. Confirm sites, travel routes, meeting points, stakeholders

3274-3312 Hancock Lake Rd, Harshaw, WI 54529 to Drive 40.2 miles, 54 min
 8899-8701 US-8, Tomahawk, WI 54487



TLFS. All Oneida County.

North Route (Beth Jacqmain/DNR staff)

<https://goo.gl/maps/7sf2sLWuTyWdchp19>

7:00am Meet Chuck at first site, lat/long= 45.62568, -89.61998

Note1: Attendees for each day were recorded, those names have been removed for privacy. Record of attendance are maintained in SCS stakeholder records for this audit.

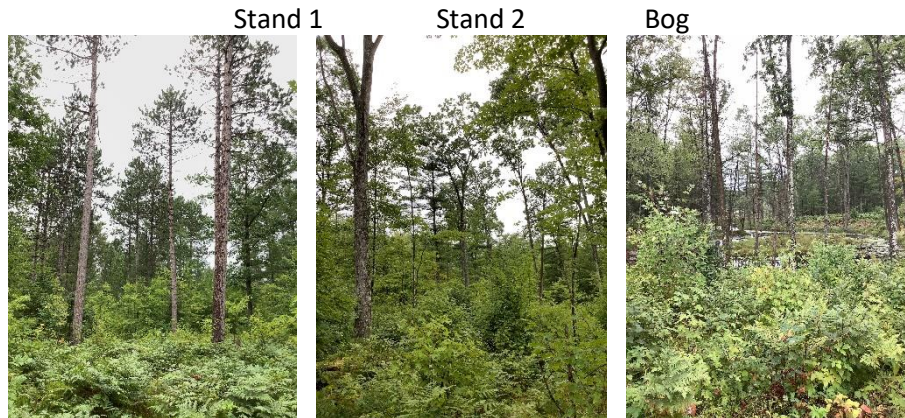
Note2: All field sites reviewed contained Management Plans with maps and required NHI and Archaeological/Historical checks. Soils, silvicultural systems, stand descriptions, BMP guidance, invasive species and wildfire protection was observed within management plans. No regulatory or BMP issues were observed. No evidence of trespass was observed on any field sites. Boundaries were identified and denoted on ground for all sites. Landowner objectives were identified within Management Plans. Invasive species was management section was listed within all plans.

Order Number/Notes

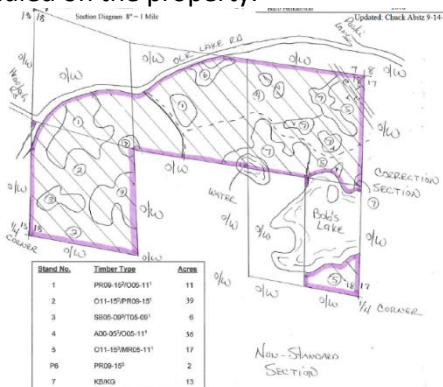
1. 44-024-2019 (archaeological protection site) - Cutting notice 5/29/2021. Stand 1 - 12 acres, hardwood with white pine. Unevenaged management. Single tree selection harvest, taking blue marked trees. "Worst first", order of removal. Target 80 BA. Large white pines retained for wildlife and visual. Endangered Check found a protected bird species from 0.25 miles of harvest area in the past. Habitat was found on the harvest site. An ephemeral pond nearby but outside of the management area. Stream on property, no machine operations within 15 feet of the stream. No harvesting w/in 50 feet, long-lived species favored within stream zone. Water bars on road where significant slope. Dry soil harvesting to prevent rutting. Archaeological, historical, cultural - A native campsite is present on the site. No harvesting within defined area until ground is frozen. Stand 2 - 12 acres, transition harvest even- to uneven-aged. Oak and northern hardwoods. About 10% of stand in canopy gaps, 50' diameter to allow regeneration enough sunlight to reach free to grow quickly. Rest of stand thinned to 75 BA favoring crop trees and order of removal. Stand 3 - 10 acres of oak, maple and pine. Shelterwood harvest. Harvest all trees retaining shelterwood trees, down to 40 BA. Seed trees were large overstory oaks herbicide or scarification may be needed to help regeneration. Was harvesting timed well to acorn crop. Harvesting outside oak wilt season. Cooperating forester interview. Recreational kiosk on property.



2. 44-006-2017 - Stand 1 - 22 acres. Stand of larger red and white pine sawlogs and red oak sawlogs. Understory mixed with aspen, red maple, white birch, red & white pine, and oak saplings and scattered poletimber. Cut all aspen, white birch and balsam fir. Thin remaining red and white pine from below to a residual basal Area of 9Q-100 square feet. Stand 2 - 25 acres of oak shelterwood thinning. Cut all aspen, birch, and red maple. Thin remaining oak to leave evenly spaced crop trees with a target basal area of 60 square feet. Stand 3 - Approx. 25 acres. Cutting prescription same as stand 1. Residual basal area of 90-100 square feet of red pine and oak. Soils - Harvest will be conducted during dry or frozen ground only. No invasives. NHI - On 5-13-19 Todd Pond performed a NHI search and found multiple element occurrences within the project buffer but suitable habitat doesn't exist within the project boundary. Archeological, Historical, Cultural Prescription - No hits, 5-14-19. Pipeline.

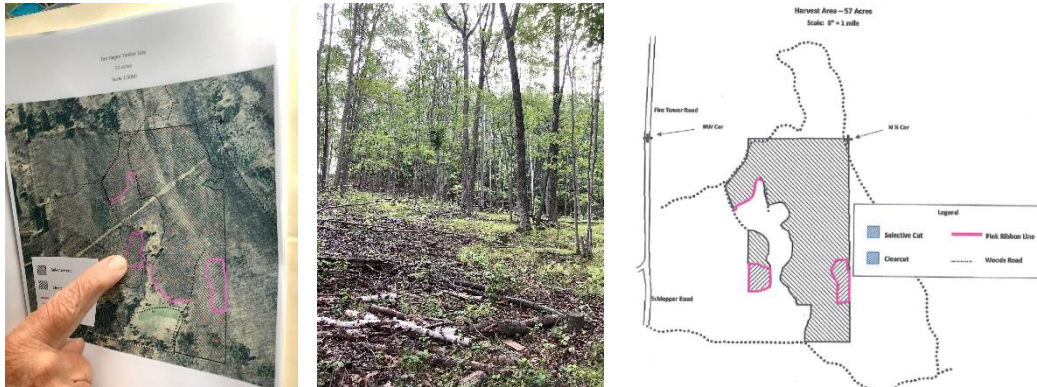


3. 44-007-2017. Stand 1 - White pine stand, 11 acres. Harvested in 2021 to regenerate and convert the stand to white pine naturally. Logger was to scarify the soil the soil to promote regeneration. Average stand diameter on the red pine is closer to 18", with many trees in the 20"+ diameter class already. Basal area is averaging 122 square feet per acre. After discussing with the landowner it was decided to rotate this stand to capture the value of the red pine and to start regenerating the next stand. The object is for natural regeneration White pine, utilizing the existing large diameter white pine scattered through the stand for a seed source. The logger to scarify the soil as the sale is harvested to prepare the seed bed for natural regeneration. If natural regeneration doesn't exist or become established after 5 years, mandatory tree planting may be necessary to maintain minimum MFL stocking. Stand 2 - 29 acres. Stand harvested in 2021 as the seeding cut for a 2 cut shelterwood model. All aspen, birch and red maple were removed leaving an even spaced red oak overstory. Average diameter in the oak sawtimber is 16" and the basal area of the stand is at 112 square feet. Because the landowner has significant acreage of maturing oak on the property, it was discussed and agreed to start regenerating the oak on some of the acreage early to break up the age class. This thinning an oak shelterwood cut, cutting all aspen, red maple, birch, and thinning the remaining oak to leave evenly spaced crop trees at a residual basal area target of 60 square feet. The second harvest of this stand should be scheduled in 2032 if adequate oak regeneration exists. If regeneration does not exist, mandatory tree planting maybe necessary to maintain minimum MFL stocking levels. Stand 5 - 17 acres. Oak shelterwood thinning. Cutting prescription is the same as stand 2 and 4. No cutting April 15-July 1 for oak wilt. Stand 6 - 2 acres red pine plantation. This is a small stand of red pine that will be thinned in 2020. The next scheduled thinning should be scheduled for 2032 due to the small size of this stand to time it with other mandatory practices scheduled on the property.



4. 44-018-2003. Cutting notice 9/1/2020. Cutting Prescription: Conversion even-aged to uneven-aged northern hardwood. Stand 1 - A 5-11(3)/NH II-15(1), total of 53 acres in 2 parcels. Uneven-aged silviculture system, BA 135 sqft/ac was of which 86 sqft is aspen and 49 sqft are northern hardwood species. Habitat type is AVb and understory is predominately sedge and fern with considerable white ash seedlings. The harvest is being

moved up from 2022 due to other planned harvests on the property. Consulting forester Tim Mulhern will be marking the stand by early October and it will be cut immediately following the marking. Canopy regeneration gaps about 50' to 60' in diameter will be created by marking the gap boundary with purple paint. The rest of the stand will be thinned by marking individual trees with orange paint using standard order of removal. Aspen marked along with hardwoods to help meet the landowner's objective of conversion from even-aged to uneven-aged northern hardwood management. Residual BA target will be 70 to 80 sqft/ac. An additional two 2 ac parcels will receive an even-aged coppice regeneration harvest to regenerate them back to aspen for wildlife purposes. EAB is a concern. No invasives or cultural/heritage hits on sites - done 8/28/2020. NHI search 8/28/2020 found 1 bird with Federal status which has suitable habitat on the property. The nearest know nest of the bird is .58 mile from the timber sale area and the sale will have no effect.



5. 44-033-2014. Cutting notice, 4/9/2019. Previously thinned red pine plantation. Stand thinned in 2019 Thinning of red pine plantation small saw-timber stand # P2 (14 acres) under even-aged management reducing the average basal area stocking down to a target of 110 square feet per acre average overall. Current stand average basal area is 150 square feet per acre. Harvest all and only those red pine trees marked with yellow paint. One lone dead tree, & one pocket decline of 4 dead trees observed during paint marking. Pine products cut between May 1st and September 1st may not be decked longer than 3 weeks. There are no water bodies or wetlands in or adjacent to the harvest area. Soils are well drained sandy loam - loamy sand. Rutting guidelines were adhered to. Invasives: Harvesting equipment to be brushed/scraped clean of soil before starting the harvest site. Pam Freeman-Gillen searched the NHI Portal on 03/25/2019 and 4 Element Occurrences were found within the search but not the project. See attached NHI Prescription. Bought property 1984. Thinned 3-4 times prior. Wanted to manage for WP, for wildlife. Discussion: Cooperators listening session.



Daily Auditor debriefing
Daily Tax Law Leadership Team debriefing

2.2 Evaluation of Management Systems

SCS deploys interdisciplinary teams with expertise in forestry, social sciences, natural resource economics, and other relevant fields to assess an FME's conformance to FSC standards and policies. Evaluation methods include reviewing documents and records, interviewing FME 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 stakeholder input. When there is more than one team member, each member may review parts of the standards based on their background and expertise. On the final day of an evaluation, team members convene to deliberate the findings of the assessment jointly. This involves an analysis of all relevant field observations, interviews, stakeholder comments, and reviewed documents and records. 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.

3. Changes in Management Practices

☐ There were no significant changes in the management and/or harvesting methods that affect the FME's conformance to the FSC standards and policies.

☒ Significant changes occurred since the last evaluation that may affect the FME's conformance to FSC standards and policies (*describe*): WI MFL hired a new Group Manager, Cody Didier, effective 3 January 2022.

4. Results of Evaluation

4.1 Definitions of Major CARs, Minor CARs and Observations

Major CARs: Major nonconformances, either alone or in combination with nonconformances of all other applicable indicators, result (or are likely to result) in a fundamental failure to achieve the objectives of the relevant FSC Criterion given the uniqueness and fragility of each forest resource. These are corrective actions that must be resolved or closed out before a certificate can be awarded. If Major CARs arise after an operation is certified, the timeframe for correcting these nonconformances is typically shorter than for Minor CARs. Certification is contingent on the certified FME's response to the CAR within the stipulated time frame.

Minor CARs: These are corrective action requests in response to minor nonconformances, which are typically limited in scale or can be characterized as an unusual lapse in the system. Most Minor CARs are the result of nonconformance at the indicator-level. Corrective actions must be closed out within a specified time period of award of the certificate.

Observations: These are subject areas where the evaluation team concludes that there is conformance, but either future nonconformance may result due to inaction or the FME could achieve exemplary status through further refinement. Action on observations is voluntary and does not affect the maintenance of the certificate. However, observations can become CARs if performance with respect to the indicator(s) triggering the observation falls into nonconformance.

4.2 History of Findings for Certificate Period

FM Principle	Cert/Re-cert Evaluation (2018)	1 st Annual Evaluation (2019)	2 nd Annual Evaluation (2020)	3 rd Annual Evaluation (2021)	4 th Annual Evaluation (2022)
No findings	☐	☐	☐	☐	☐
P1					
P2					
P3					
P4				Minor 4.2.b (landowner)	
P5					
P6	Minor 6.5.b OBS 6.5.d	Major 6.5.b Minor 6.5.d Obs 6.7.a		Minor 6.5.b (landowner)	Minor 6.6.e
P7	OBS 7.1.b	Minor 7.1.b		Obs 7.3.a	
P8					
P9					
P10					
COC for FM					
Trademark					
Group	Minor 1.4 OBS 2.2 Minor 3.2	Major 3.2 Obs 5.1.ii Minor 5.1.vi.	Minor 2.3 Minor 5.1.vi (extended due to Covid)	Minor 1.5 Minor 2.1.b) and c) Minor 8.1.c) and d)	
Other					

4.3 Existing Corrective Action Requests and Observations

Finding Number: 2021.1	
Finding and Deadline	
☐ Major CAR: Pre-condition to certification/recertification ☐ Major CAR: 3 months from Issuance of Final Report ☒ Minor CAR: 12 months or next regularly scheduled audit, whichever comes first (<i>surveillance or re-evaluation</i>) ☐ Observation – response is optional ☐ Other and deadline (specify):	
FMU CAR/OBS issued to (when more than one FMU): Order # 02-257-1999	
Standard and Indicator	FSC-US, 4.2.b The forest owner or manager and their employees and contractors demonstrate a safe work environment. Contracts or other written agreements include safety requirements.
☒ Non-Conformity Evidence ☐ Observation Justification and/or Explanation Order # 02-257-1999, Stand 19. Loader (logging machinery) operator in active sale area was operating without required PPE including head protection from falling objects (hardhat), eye protection, or hearing protection. The contract for this sale did not have language for safety requirements.	

MFL program has a template publicly available on the MFL website that fully meets the requirements of this indicator. Landowner present at site and acknowledged safety was not demonstrated. Contract was selected and set up by CPW.	
☒ Non-Conformity Corrective Action Request ☐ Observation; no Corrective Action is required This finding is issued at the landowner level for corrective actions to provide for safe work environment and contracts with safety language for when unsafe conditions are found. Group manager may choose to address this at a higher level (all landowners and/or CPWs education, for example).	
FME response (including any evidence submitted)	<u>Correction:</u> The landowner was made aware of the safety non-conformity, and the consulting forester discussed the specific issue with the contract holder. The non-conformity was done by a sub-contractor and the discussion focused on the audit, the specific safety and PPE concern, and the responsibility of the contract holder to oversee sub-contractors. DNR strongly recommends that landowners work with private consulting foresters to establish and administer timber sales and to have a timber sale contract in place. In this instance, the landowner was working with a consulting forester and had a timber sale contract. The consulting forester's contract, however, did not include safety considerations (root cause). The consulting forester has updated his timber sale contract to include safety and training language. This addition to the forester's contract is expected to minimize future such instances and provides a contractual basis for compliance in the event that a safety non-conformity occurs in the future. <u>Preventive action:</u> Beyond the specifics of this non-conformity and landowner issued CAR, the DNR has a sample timber sale contract available to landowners through the MFL Certified Group web page. Moreover, "considering appropriate liability insurance and safety requirements in timber sales and other contracts" is specifically identified as a key group member responsibility in the MFL Certified Group chapter of the Forest Tax Law Handbook. <u>Evidence:</u> specific language and update to the consulting forester's timber sale contract.
SCS review	The root cause analysis identifying the consulting forester supports the corrective actions taken. Interviews with landowners during the 2022 audit (more than 20 landowners were interviewed over multiple counties), consistently identified consulting foresters as a primary point of contact for harvest contracts, but for almost all types of forest management information and education, and information about the MFL programs and contact person (TLFS). The sample timber sale contract was confirmed as publicly available at a logical location and includes required FSC safety language. Interviews with cooperating foresters and landowners during the 2022 audit confirmed that consulting foresters are the most likely point of contact for such safety provisions and improvements for landowners participating in the MFL program. The majority of cooperator foresters interviewed were aware of contract safety guidance from MFL, which demonstrated benefits of providing information from MFL to cooperating and consulting foresters. This CAR is closed.
Status of CAR:	☒ Closed ☐ Upgraded to Major ☐ Other decision (refer to description above)

Finding Number: 2021.2	
Finding and Deadline	
☐ Major CAR: Pre-condition to certification/recertification ☐ Major CAR: 3 months from Issuance of Final Report ☒ Minor CAR: 12 months or next regularly scheduled audit, whichever comes first (<i>surveillance or re-evaluation</i>) ☐ Observation – response is optional ☐ Other and deadline (specify):	
FMU CAR/OBS issued to (when more than one FMU): 55-030-2003	
Standard and Indicator	FSC-US, 6.5.b Forest operations meet or exceed Best Management Practices (BMPs) that address components of the Criterion where the operation takes place.
☒ Non-Conformity Evidence ☐ Observation Justification and/or Explanation Forest operations do not meet or exceed Best Management Practices (BMPs) that address Riparian Management Zone (RMZ) requirements on this MFL order. The audit team observed evidence of equipment having entered the 15-ft. equipment exclusion zone outside of the designated stream crossing (refer to p. 91 of the WI BMP manual). There was also a corduroyed stream crossing that was not authorized in the cutting notice and not removed during harvest close-out. It appeared that the landowner may have removed half of the corduroy, but the remaining corduroy demonstrated evidence of siltation and impediment to stream flow. There was legacy stacked culvert installed just after the meander of a stream that demonstrated evidence of active erosion into the stream. It also presents a risk of blowout.	
☒ Non-Conformity Corrective Action Request ☐ Observation; no Corrective Action is required Forest operations shall meet or exceed Best Management Practices (BMPs) that address components of the Criterion where the operation takes place.	
FME response (including any evidence submitted)	<u>Correction:</u> The landowner for this CAR was willing to put in the work to mitigate the BMP concerns resulting in the non-conformity: specifically removing the corduroy crossing and repair the culvert. A Voluntary Compliance Agreement (VCA) was created to establish mutual understanding between the landowner and the TLFS for the expected deliverables and timelines associated with resolving the BMP issues. As of 8/12/2022 the removal of the corduroy crossing was complete and the deadline for all the work is 9/1/2022. <u>Preventive action:</u> The NW tax law team held a BMP training on 10/6/21 & 10/7/21 at the audit site where the non-conformity occurred with landowner participation. The NC tax law team held a BMP training on 6/8/22 and 6/9/22. The S tax law team is planning a BMP training for Fall 2022, and the NE team will plan for BMP training in 2023. The trainings have participation of the DNR forest hydrologist, have field visits to BMP sites, review of BMPs for water quality, and build understanding of TLFS role in BMP issues and knowledge of resources and subject matter experts available to TLFS to assist with water resource concerns. <u>Evidence:</u> signed VCA, NW and NC BMP training agendas
SCS review	Corrections and corrective actions were appropriate. Trainings for TLFS were reviewed. MFL has demonstrated a continuous improvement regarding BMP work with landowners pursuing proactive and collaborative activities, as well as

	trainings for staff. This CAR is closed.
Status of CAR:	☒ Closed ☐ Upgraded to Major ☐ Other decision (refer to description above)

Finding Number: 2021.3	
Finding and Deadline	
☐ Major CAR: Pre-condition to certification/recertification ☐ Major CAR: 3 months from Issuance of Final Report ☐ Minor CAR: 12 months or next regularly scheduled audit, whichever comes first (<i>surveillance or re-evaluation</i>) ☒ Observation – response is optional ☐ Other and deadline (specify):	
FMU CAR/OBS issued to (when more than one FMU):	
Standard and Indicator	7.3.a Workers are qualified to properly implement the management plan; All forest workers are provided with sufficient guidance and supervision to adequately implement their respective components of the plan.
☐ Non-Conformity Evidence ☒ Observation Justification and/or Explanation This CAR specifically addresses continuing training by MFL relative to Environmental and Social Risk Assessments (ESRAs) under the FSC-POL-30-001, V3-0 for Certified Plan Writers (CPWs) and MFL Tax Law Forest Specialists (TLFSs). Interviews with CPW indicated limited understanding of implementing mitigations specific to FSC ESRAs for pesticides/herbicides under MFL program. CPW expressed interest in such training. There is similar variability in understanding by MFL staff regarding what and where MFL ESRAs may be found and procedures to be used in implementing ESRAs regarding mitigation of environmental and social risks for landowners when using herbicides/chemicals in certified MFL forests.	
☐ Non-Conformity Corrective Action Request ☒ Observation; no Corrective Action is required MFL should continue to train CPWs and MFL TLFSs in their roles, responsibilities, and available resources for assisting landowners specifically in increasing knowledge about how to mitigate risks to the environment and in communities where chemical herbicides are used in forests of certified MFL Orders.	
FME response (including any evidence submitted)	<u>Corrective action:</u> A pesticide training presentation was recorded and incorporated into the 2022 CPW recertification. These videos are also watched by TLFS. The presentation was posted to the CPW Collaboration SharePoint on 4/11/22. Topics covered in the FSC pesticide policy, ESRA, HHP, and reporting pesticide applications. <u>Preventive action:</u> As of 8/15/22, the recorded presentation is working through the vetting and branding process with Office of Communications to publicly share the video via the DNR YouTube page as a training resource for group members. <u>Evidence:</u> Pesticide presentation
SCS review	Pesticide trainings were reviewed and content verified. Knowledge surveys were offered for cooperating foresters to view the training presentation as part of required activities towards 2022 recertification by the State of Wisconsin. There were over 192 views and included a voluntary knowledge check. Preventive actions by proactively offering the video to landowners as well as cooperating and consulting foresters, as their primary sources of forestry information, is

	demonstrated improvement to landowner education regarding use of chemicals.
Status of CAR:	☒ Closed ☐ Upgraded to Major ☐ Other decision (refer to description above)
Finding Number: 2021.4	
Finding and Deadline	
☐ Major CAR: Pre-condition to certification/recertification ☐ Major CAR: 3 months from Issuance of Final Report ☒ Minor CAR: 12 months or next regularly scheduled audit, whichever comes first (<i>surveillance or re-evaluation</i>) ☐ Observation – response is optional ☐ Other and deadline (specify):	
FMU CAR/OBS issued to (when more than one FMU): Order # 55-030-2003	
Standard and Indicator	FSC-STD-30-005, 1.5
☒ Non-Conformity Evidence ☐ Observation Justification and/or Explanation On Order # 55-030-2003, there was clear evidence of BMP violations, as described in NCR 2021.2. Repairing or otherwise mitigating such BMP measures may require significant cost, time, and/or planning to properly address on group member FMUs. Per interviews with upper management, there are several ways to document, plan, and address at-risk components of the transportation system. Each MFL management plan contains a general section on <i>Best Management Practices for Water Quality (BMPs)</i>, which designates the Cutting Notice or other plans as the place to document specific measures to address medium- to long-term BMP concerns. Per interviews review of the MFL handbook, Chapter 204, there are other options for addressing such issues during review of the completed Harvest Monitoring Checklist (Form 2450-196): <i>"If the TLFS finds that the cutting did not adhere to sound forestry practices or certification standards, stepped enforcement, a voluntary compliance agreement and/or a management plan amendment with mitigation practices may be required."</i> Local MFL staff interviewed were knowledgeable of potential on-the-ground BMP alternatives to suggest to MFL group members. However, they were not sure where to document the measures that could require significant cost, time, and/or planning on individual group member FMUs.	
☒ Non-Conformity Corrective Action Request ☐ Observation; no Corrective Action is required The Group Entity shall make sure that all actors in the group demonstrate sufficient knowledge to fulfil their corresponding responsibilities within the group.	
FME response (including any evidence submitted)	<u>Correction:</u> the measures to resolve the BMP issues that generated this non-conformity were documented with a Voluntary Compliance Agreement (VCA). <u>Preventive action:</u> as indicated in the non-conformity evidence, there are various ways mechanisms to document, plan, and address at-risk components of the transportation system AND staff are knowledgeable of potential on-the-ground BMP alternative to mitigate and/or resolve issues. Compliance and conformance considerations are part of the discussion for the BMP trainings submitted as evidence on conformance for finding 2021.2. Since the 2021 external audit in August 2021, Chapter 204 on Cutting Notices and Reports, Chapter 205 on Updating and Amending Management Plans, Land Exam

	Data and Documenting Mutual Agreement, and Appendix 600A on the VCA were formally adopted in the Forest Tax Law Handbook. This provides a definitive resource for staff to consult with questions on planning (management plan and cutting notice) and documenting (management plan, cutting notice, Harvest Monitoring Checklist, and VCA) BMP concerns. Lastly, the VCA was also a training topic at the Tax Law Section meeting on 7/27/2022. <u>Evidence:</u> Chapters 204 & 205 and Appendix 600A of the Forest Tax law handbook, agenda from 7/27/2022 Tax Law Section training, agendas submitted as evidence for 2021.2.
SCS review	Forest Tax Law Handbook changes were verified, trainings described in responses to 2021.2, above, and interviews with staff, foresters and landowners demonstrate the Group management ability, competency, and improvements to support all actors in the group have access to knowledge and guidance towards fulfilling their corresponding responsibilities within the group. This CAR is closed.
Status of CAR:	☒ Closed ☐ Upgraded to Major ☐ Other decision (refer to description above)

Finding Number: 2021.5	
Finding and Deadline	
☐ Major CAR: Pre-condition to certification/recertification ☐ Major CAR: 3 months from Issuance of Final Report ☒ Minor CAR: 12 months or next regularly scheduled audit, whichever comes first (<i>surveillance or re-evaluation</i>) ☐ Observation – response is optional ☐ Other and deadline (specify):	
FMU CAR/OBS issued to (when more than one FMU): Group entity	
Standard and Indicator	FSC-STD-30-005, V2-0: 2.1 b) and c)
☒ Non-Conformity Evidence ☐ Observation Justification and/or Explanation The group member consent declaration does not completely address elements b) and c) of the indicator: b) declare that the management units they are bringing into the group are not included in another FSC certificate; c) agree to allow the Group Entity, the certification body, FSC and ASI to fulfill their responsibilities. Evidence: MFL application forms (2450-129 and 2450-192); Forest Tax Law Handbook 2450.5 (11-07-17); and interviews with staff.	
☒ Non-Conformity Corrective Action Request ☐ Observation; no Corrective Action is required A declaration of consent shall be signed by each member wishing to join a group. In the declaration, the member shall: a) commit to follow the applicable Forest Stewardship Standard and the Group Rules; b) declare that the management units they are bringing into the group are not included in another FSC certificate; c) agree to allow the Group Entity, the certification body, FSC and ASI to fulfill their responsibilities; d) agree that the Group Entity will be the main contact for certification.	

FME response <i>(including any evidence submitted)</i>	The evidence for this non-conformity does not cite the MFL management plan which identifies specific member responsibilities in the Forest Certification, including “allowing access for MFL Group forest certification field audits.” While not verbatim language to the group standard, we believe this aligns with the intent of the standard. Moreover, during the planning phase of any internal or external audit we re-confirm access and participation with group members selected for audit. The declaration that management units are not included in another FSC certificate, while clearly absent from any MFL Certified Group documentation, is very low risk because the only other FSC certified entities in Wisconsin for privately owned lands contain only large account MFL if they have MFL land at all. Large accounts are not eligible for the MFL certified group, and if MFL land ownership transfers from large account to small account a new plan is written, the land ceases to be large account, and the new landowner has the option at that point to opt in to the MFL Certified Group. <u>Corrective and preventive action</u>: language more closely aligned to the standard language has been incorporated into the Managed Forest Law Certified Group Application/Departure Request (Form 2450-192) and an updated Chapter 221 of the Forest Tax Law handbook (in review and approval process prior to stakeholder input as of 8/15/22). <u>Evidence</u>: Form 2450-192
SCS review	<u>Access to sites</u>: The use of Form 2450-192 was examined following implementation with an individual landowner for the 2022 audit. Incorporation of the new language into the MFL group member application form, and into the Chapter 221 of the Tax Law handbook demonstrate improved knowledge and understanding of this requirement that specifies access by FSC and ASI. Chapter 221 - Page 21.6, “<i>Specific group member duties include: 4. Conforming to ATFS and FSC certification standards, including any measures that might go beyond those stipulated in MFL statutes or administrative rules or other state, federal or local laws. Some features that are emphasized in the ATFS or FSC standards include: a. Allowing access for MFL Certified Group forest certification field audits.</i>” The Group Member section, page 21.6 defines group certification as including FSC, along with American Tree Farm System®. The certification audit preparation process now includes a confirmation and information letter to landowners which allow for certification audit access to all necessary parties and any related requirements. <u>Duplicative FSC group membership</u>: The MFL approach allows MFL to internally determine this a low risk regarding multiple FSC group membership within MFL programs. It should be noted that other FSC groups are made and formed by external regional and national groups that target private landowners, so it remains possible that recruitment to multiple FSC groups could occur in the future. Group managers have demonstrated awareness of this requirement and should retain an understanding that future non-conformities may be graded as Major without such a declaration by group members on file.
Status of CAR:	☒ Closed ☐ Upgraded to Major ☐ <i>Other decision (refer to description above)</i>

Finding Number: 2021.6	
Finding and Deadline	
☐ Major CAR: Pre-condition to certification/recertification ☐ Major CAR: 3 months from Issuance of Final Report ☒ Minor CAR: 12 months or next regularly scheduled audit, whichever comes first (<i>surveillance or re-evaluation</i>) ☐ Observation – response is optional ☐ Other and deadline (specify):	
FMU CAR/OBS issued to (when more than one FMU): Group entity	
Standard and Indicator	FSC-STD-30-005, V2-0: 8.1 c) and d)
☒ Non-Conformity Evidence ☐ Observation Justification and/or Explanation The Group Entity shall provide each member with information, or access to information, about how the group works. The Group Entity's information does not completely address elements c) and d): c) An explanation that the certification body, FSC and ASI have the right to access the members' management unit(s) and documentation; d) An explanation that the certification body will publish a public summary of their evaluation report; ASI may publish a public summary of their evaluation; and FSC will include information about the group in its database. Evidence: MFL application forms (2450-129 and 2450-192); Forest Tax Law Handbook 2450.5 (11-07-17); and interviews with staff.	
☒ Non-Conformity Corrective Action Request ☐ Observation; no Corrective Action is required The Group Entity shall provide each member with information, or access to information, about how the group works. The information shall include: a) The Group Rules and the applicable Forest Stewardship Standard, and an explanation of how to conform with them. The Group Entity shall provide access to other applicable normative documents upon request; b) An explanation of the certification body's evaluation process; c) An explanation that the certification body, FSC and ASI have the right to access the members' management unit(s) and documentation; d) An explanation that the certification body will publish a public summary of their evaluation report; ASI may publish a public summary of their evaluation; and FSC will include information about the group in its database; e) Explanation of any costs associated with joining the group.	
FME response (including any evidence submitted)	The non-conformity finds that group members are not adequately informed regarding the access to participating MFL land and associated documentation and use of information that will appear in reports and databases. The response to Finding 2021.5, describes that the MFL plan has language regarding access. With respect to use and sharing of information, the evidence of non-conformity does not include that the forms used to enroll in MFL and the Certified Group contain a disclaimer about information sharing and Open Records requirements associated with State Government records. Again, while not verbatim to the standard language this supports that group members are informed of the possibility of information being shared as allowable and requested. <u>Corrective and preventive action:</u> Language more closely aligned to the standard language has been incorporated into Form 2450-192 and an updated Chapter 221 of the Forest Tax Law handbook (in review and approval process prior to stakeholder input as of 8/15/22). <u>Evidence:</u> Form 2450-192.

SCS review	Similar to 2021.5 above, the MFL program has linked a series of documents that cover the various aspects of these requirements. Where informed consent documents may not exist, per se, the linkages between various documents inform and describe group member duties. The certification audit preparation process now includes a confirmation and information letter to landowners which allow for certification audit access to records for all necessary parties. The Group Member section, page 21.6 defines group certification as including FSC, along with American Tree Farm System®. The audit preparation process now includes a confirmation and information letter to landowners which allow for certification audits that includes access to necessary records.
Status of CAR:	☒ Closed ☐ Upgraded to Major ☐ Other decision (refer to description above)

4.4 New Corrective Action Requests and Observations

Finding Number: 2022.1	
Finding and Deadline	
☐ Major CAR: Pre-condition to certification/recertification ☐ Major CAR: 3 months from Issuance of Final Report ☒ Minor CAR: 12 months or next regularly scheduled audit, whichever comes first (<i>surveillance or re-evaluation</i>) ☐ Observation – response is optional ☐ Other and deadline (specify):	
FMU CAR/OBS issued to (when more than one FMU): 50-006-1998	
Standard and Indicator	Indicator 6.6.e If chemicals are used, the effects are monitored and the results are used for adaptive management. Records are kept of pest occurrences, control measures, and incidences of worker exposure to chemicals.
☒ Non-Conformity Evidence ☐ Observation Justification and/or Explanation Landowner did not report herbicide use for spot spraying an invasive species. A landowner/group member during the interview relayed using herbicides as allowed under the FSC US FM Standard but did not report such use because they were not aware of this responsibility of the landowner. A database has been developed by DNR and made available to group members for reporting, see https://dnr.wi.gov/forestryapps/pesticideuse (last accessed 9/14/22). Landowners and Cooperating Forester have been notified of the means to report herbicide use by DNR.	
☒ Non-Conformity Corrective Action Request ☐ Observation; no Corrective Action is required Landowners must report herbicide use as part of the record collection and maintenance done by the WI MFL group management program relative to herbicide use, which is a subset of types of pesticides used in forest management activities.	
FME response (including any evidence submitted)	
SCS review	

Status of CAR:	☐ Closed ☐ Upgraded to Major ☐ <i>Other decision (refer to description above)</i>
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5. Stakeholder Comments

In accordance with SCS protocols, consultation with key stakeholders is an integral component of the evaluation process. Stakeholder consultation takes place prior to, concurrent with, and following field evaluations. Distinct purposes of such consultation include:

- To solicit input from affected parties as to the strengths and weaknesses of the FME's management, relative to the standard, and the nature of the interaction between the FME and the surrounding communities.
- To solicit input on whether the forest management operation has consulted with stakeholders regarding identifying any high conservation value forests (HCVFs).

Stakeholder consultation activities are organized to give participants the opportunity to provide comments according to general categories of interest based on the three FSC chambers, as well as the SCS Interim Standard, if one was used.

5.1 Stakeholder Groups Consulted

Principal stakeholder groups are identified based upon results from past evaluations, lists of stakeholders from the FME under evaluation, and additional stakeholder contacts from other sources. Stakeholder groups who are consulted as part of the evaluation include FME management and staff, consulting foresters, contractors, lease holders, adjacent property owners, local and regionally-based social interest and civic organizations, purchasers of logs harvested on FME forestlands, recreational user groups, tribal members and/or representatives, members of the FSC National Initiative, members of the regional FSC working group, FSC International, local and regionally-based environmental organizations and conservationists, and forest industry groups and organizations, as well as local, state, and federal regulatory agency personnel and other relevant groups.

5.2 Summary of Stakeholder Comments and Evaluation Team Responses

The table below summarizes the comments falling within scope of the standard received from stakeholders and the assessment team's response. Where a stakeholder comment has triggered a subsequent investigation during the evaluation, the corresponding follow-up action and conclusions from SCS are noted below.

☐ FME has not received any stakeholder comments from interested parties (who are not members of the enterprise under evaluation) as a result of stakeholder outreach activities during this annual evaluation.

Summary of Outreach Activities Conducted (Check all that apply):

- ☒ Face to face meetings
- ☐ Phone calls
- ☒ Email, or letter
- ☐ Notice published in the national and/or local press
- ☐ Notice published on relevant websites
- ☐ Local radio announcements
- ☐ Local customary notice boards
- ☐ Social media broadcast

Stakeholder Comment (Negative, positive, and neutral)	SCS Response
Over 20 landowner/group members were interviewed during the course of this audit and comments were 100% positive regarding changes and improvements to the MFL program over the last decade.	No response was necessary.
Interviews with consulting foresters, cooperating foresters, and forestry staff stated concerns about oversight of cooperating/consulting foresters' in writing and implementing management plans and the overall monitoring of the program.	During the audit the team specifically examined consistency between forest management plans and observations of implementation during field examinations. The MFL program allows a great deal of latitude on interpretations and variations for private landowners while meeting the technical requirements of maintaining these private land holdings as "productive" for forest timber purposes. Given the restructuring of this program over the last 7-8 years, the prominence of cooperating/consulting foresters in the MFL program has risen greatly. The increased allowance of landowner variability in development of management goals and implementation in the forest is one source of the high level of landowner satisfaction described above. Constraints on landowners had been a historic source of dissatisfaction in decades prior to the restructuring that has occurred. Although the audit team determined conformance with standard for FSC during this audit, it was also assessed that the overall quality and performance of cooperating/consulting foresters' merits increased review in upcoming years. This has been added to Appendix 4 of this report, directing future audit teams to prioritize and intensifying the assessment of cooperating/consulting foresters in terms of planning and implementation on individual member properties as well as their overall training and performance monitoring of the MFL program.

6. Certification Decision

The certificate holder has demonstrated continued overall conformance to the applicable Forest Stewardship Council standards. The SCS annual evaluation team recommends that the certificate be sustained, subject to subsequent annual evaluations and the FME's response to any open CARs.	Yes ☒ No ☐
Comments: None	

7. Annual Data Update

☐ No changes since previous evaluation.	
☒ Information in the following sections has changed since previous evaluation.	
☒ Name and Contact Information ☐ FSC Sales Information ☐ Scope of Certificate ☐ Non-SLIMF FMUs ☐ Social Information	☐ Pesticide and Other Chemical Use ☐ Production Forests ☐ FSC Product Classification ☐ Conservation & High Conservation Value Areas ☐ Areas Outside of the Scope of Certification

Name and Contact Information

Organization name	Wisconsin Department of Natural Resources		
Contact person	Cody Didier, Tax Law Compliance Specialist		
Address	3911 Fish Hatchery Road Fitchburg, WI 53711	Telephone	608-574-6878
		Fax	
		e-mail	Cody.Didier@wisconsin.gov
		Website	https://dnr.wi.gov

FSC Sales Information

FSC salesperson	Collin Buntrock, Forest Products Specialist Team Leader		
Address	WI DNR Forestry Headquarters 107 Sutliff Ave Rhineland, WI 54501	Telephone	608-286-9083
		Fax	
		e-mail	Collin.Buntrock@wisconsin.gov
		Website	https://dnr.wi.gov

Scope of Certificate

Certificate type	☐ Single FMU	☐ Multiple FMU
	☒ Group	
SLIMF if applicable	☐ Small SLIMF certificate	☐ Low intensity SLIMF certificate
	☒ Group SLIMF certificate (mega group)	

# Group Members (if applicable)	35,328		
Number of FMU's in scope of certificate	44,297		
Geographic location of non-SLIMF FMU(s)	Latitude & Longitude:		
Forest zone	☐ Boreal	☒ Temperate	
	☐ Subtropical	☐ Tropical	
Total forest area in scope of certificate which is:		Units: ☐ ha or ☒ ac	
privately managed	2,514,861		
state managed			
community managed			
Number of FMUs in scope that are:			
less than 100 ha in area	43,961	100 - 1000 ha in area	336
1000 - 10 000 ha in area		more than 10 000 ha in area	
Total forest area in scope of certificate which is included in FMUs that:		Units: ☐ ha or ☒ ac	
are less than 100 ha in area		2,388,508	
are between 100 ha and 1000 ha in area		126,353	
meet the eligibility criteria as <i>low intensity</i> SLIMF FMUs		2,514,861	
Division of FMUs into manageable units:			
The group recognizes FMU by unique Managed Forest Law (MFL) Order Numbers that are managed under Tax Law Administrative units, or Regions. Tax Law Forestry Specialists are organized into the following Regions:			
Region	Counties Served		
Northwest	Ashland, Barron, Bayfield, Buffalo, Burnett, Chippewa, Douglas, Dunn, Eau Claire, Pepin, Pierce, Polk, Rusk, St. Croix, Sawyer, Trempeleau, Washburn		
North Central	Adams, Clark, Iron, Jackson, Lincoln, Marathon, Oneida, Portage, Price, Taylor, Vilas, Wood		
Northeast	Brown, Calumet, Door, Florence, Fond du Lac, Forest, Kewaunee, Langlade, Manitowoc, Marinette, Menominee, Oconto, Outagamie, Shawano, Sheboygan, Waupaca, Winnebago		
South	Columbia, Crawford, Dane, Dodge, Grant, Green, Green Lake, Iowa, Jefferson, Juneau, Kenosha, La Crosse, Lafayette, Marquette, Milwaukee, Monroe, Ozaukee, Racine, Richland, Rock, Sauk, Vernon, Walworth, Washington, Waukesha, Waushara		

Non-SLIMF FMUs (Group or Multiple FMU Certificates)

Name	Contact information	Latitude/ longitude of Non-SLIMF FMUs	
None			

Social Information

Number of forest workers (including contractors) working in forest within scope of certificate (differentiated by gender):	
male workers: 40	female workers: 6

Number of accidents in forest work since previous evaluation:	Serious: 0	Fatal: 0
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Pesticide and Other Chemical Use

☐ N/A - FME has not used pesticides since last audit.				
Commercial name of pesticide / herbicide	Active ingredient	Quantity applied since previous evaluation	Total area treated since previous evaluation	Reason for use
Garlon	Triclopyr	38 gallons	222 acres	Invasive species control & site prep
Triclopyr 4	Triclopyr	0.5 gallon	8 acres	Invasive species control & release
Element	Triclopyr	0.375 gallon	4 acres	Invasive species control
Rodeo	Glyphosate	10.55 gallons	42 acres	Site prep & release
Roundup	Glyphosate	0.5 gallon	49 acres	Invasive species control & site prep
Roundup	Glyphosate	112.5 pounds	37 acres	Site prep
Escort	Metsulfuron-methyl	1.13 ounces	12 acres	Invasive species control
Oust	Sulfometuron-methyl	5.73 ounces	9 acres	Invasive species control & release
Esplanade F	Indaziflam	8 ounces	5 acres	Site prep & release

Production Forests

Timber Forest Products	Units: ☐ ha or ☒ ac
Total area of production forest (i.e. forest from which timber may be harvested)	2,328,138
Area of production forest classified as 'plantation'	0
Area of production forest regenerated primarily by replanting or by a combination of replanting and coppicing of the planted stems	113,857
Area of production forest regenerated primarily by natural regeneration, or by a combination of natural regeneration and coppicing of the naturally regenerated stems	2,214,281
Silvicultural system(s)	Area under type of management
Even-aged management	1,502,792
Clearcut (clearcut size range)	
Shelterwood	
Other:	
Uneven-aged management	825,346
Individual tree selection	
Group selection	
Other:	

☐ Other (e.g. nursery, recreation area, windbreak, bamboo, silvo-pastoral system, agro-forestry system, etc.)	
Non-timber Forest Products (NTFPs)	
Area of forest protected from commercial harvesting of timber and managed primarily for the production of NTFPs or services	Group members may designate up to 20% of an individual MFL order for primary objectives other than timber production
Other areas managed for NTFPs or services	0
Approximate annual commercial production of non-timber forest products included in the scope of the certificate, by product type	NTFPs is not a data set collected
Species in scope of joint FM/COC certificate: Scientific/ Latin Name (Common/ Trade Name)	
Aspen/Popple, <i>Populus tremuloides</i>; <i>Populus grandidentata</i>; Balsam poplar, <i>Populus balsamifera</i>; Bottomland hardwoods: Eastern Cottonwood, <i>Populus deltoides</i>; Swamp white oak, <i>Quercus bicolor</i>; Silver maple, <i>Acer saccharinum</i>; American elm, <i>Ulmus americana</i>; River birch, <i>Betula nigra</i>; Black ash, <i>Fraxinus nigra</i>; Green ash, <i>Fraxinus pennsylvanica</i>; White birch, <i>Betula papyrifera</i>; Northern white cedar, <i>Thuja occidentalis</i>; Central hardwoods: White oak, <i>Quercus alba</i>; Bur oak, <i>Quercus macrocarpa</i>; Black oak, <i>Quercus velutina</i>; Northern pin oak, <i>Quercus ellipsoidalis</i>; Black walnut, <i>Juglans nigra</i>; Butternut, <i>Juglans cinerea</i>; Shagbark hickory, <i>Carya ovata</i>; Bitternut hickory, <i>Carya cordiformis</i>; Black cherry, <i>Prunus serotina</i>; Red maple, <i>Acer rubrum</i>; Hackberry, <i>Celtis occidentalis</i>; Conifers: Balsam fir, <i>Abies balsamea</i>; Eastern hemlock, <i>Tsuga canadensis</i>; Red Pine, <i>Pinus resinosa</i>; Jack Pine, <i>Pinus banksiana</i>; Eastern white pine, <i>Pinus strobus</i>; Black spruce, <i>Picea mariana</i>; Tamarack, <i>Larix laricina</i>; White spruce, <i>Picea glauca</i> Miscellaneous conifers: Scotch pine, <i>Pinus sylvestris</i>; European larch, <i>Larix decidua</i>;	

Norway spruce, *Picea abies*;
 Eastern redcedar, *Juniperus virginiana*;
 Blue spruce, *Picea pungens*;

Miscellaneous deciduous:
 Norway maple, *Acer platanoides*;
 Boxelder, *Acer negundo*;
 Black locust, *Robinia pseudoacacia*;
 Honey locust, *Gleditsia triacanthos*;
 Eastern Hophornbeam, Ironwood, *Ostrya virginiana*;
 Musclewood, Bluebeech, *Carpinus caroliniana*;

Northern hardwoods:
 Sugar maple, *Acer saccharum*;
 Yellow birch, *Betula alleghaniensis*;
 White ash, *Fraxinus americana*;
 American beech, *Fagus grandifolia*;
 American basswood, *Tilia americana*;
 Northern red oak, *Quercus rubra*;

FSC Product Classification*

Timber products		
Product Level 1	Product Level 2	Species
W1 Rough Wood	W1.1 Roundwood (logs)	All species listed above
W1 Rough Wood	W1.2 Fuel Wood	All species listed above
W1 Rough Wood	W1.3 Twigs	All species listed above
W3 Wood in chips or particles	W3.1 Wood Chips	All species listed above
Non-Timber Forest Products		
Product Level 1	Product Level 2	Product Level 3 and Species

*Note: W1, W2, and W3 product groups usually do not require a separate evaluation to FSC-STD-40-004 (COC) if processing occurs in the field for FM/COC and CW/FM certificate types. N1-N10 (NTFPs) are eligible to be sold with FSC claims under FM/COC certification if reported here. Bamboo and NTFPs derived from trees (e.g. cork, resin, bark) may be eligible for FM/COC and CW/FM certification. NTFPs used for food and medicinal purposes are not eligible for CW/FM certification. Check with SCS if you have any products intended to be sold with an FSC claim outside of any of these categories.

Conservation and High Conservation Value Areas

Conservation Area	Units: ☐ ha or ☐ ac
Total amount of land in certified area protected from commercial harvesting of timber and managed primarily for conservation objectives (includes both forested and non-forested lands).*	Conservation areas are not designated on these SLIMF family forests.

*Note: Total conservation and HCV areas may differ since these may serve different functions in the FME's management system. Designation as HCV may allow for active management, including commercial harvest. Conservation areas are typically under

passive management, but may undergo invasive species control, prescribed burns, non-commercial harvest, and other management activities intended to maintain or enhance their integrity. In all cases, figures are reported by the FME as it pertains local laws & regulations, management objectives, and FSC requirements.

High Conservation Value Forest / Areas			Units: ☐ ha or ☐ ac
Code	HCV Type	Description & Location	Area
HCV1	Forests or areas containing globally, regionally or nationally significant concentrations of biodiversity values (e.g. endemism, endangered species, refugia).		-
HCV2	Forests or areas containing globally, regionally or nationally significant large landscape level forests, contained within, or containing the management unit, where viable populations of most if not all naturally occurring species exist in natural patterns of distribution and abundance.		-
HCV3	Forests or areas that are in or contain rare, threatened or endangered ecosystems.		-
HCV4	Forests or areas that provide basic services of nature in critical situations (e.g. watershed protection, erosion control).		-
HCV5	Forests or areas fundamental to meeting basic needs of local communities (e.g. subsistence, health).		-
HCV6	Forests or areas critical to local communities' traditional cultural identity (areas of cultural, ecological, economic or religious significance identified in cooperation with such local communities).		-
Total area of forest classified as 'High Conservation Value Forest / Area'			-

Areas Outside of the Scope of Certification (Partial Certification and Excision)

☐ N/A – All forestland owned or managed by the applicant is included in the scope.		
☐ Applicant owns and/or manages other FMUs not under evaluation.		
☒ Applicant wishes to excise portions of the FMU(s) under evaluation from the scope of certification.		
Explanation for exclusion of FMUs and/or excision:	Agricultural food plots are excised based on formula for the private lands at (total orders *0.082 are excised (food plots @ 1 acre each).	
Control measures to prevent mixing of certified and non-certified product (C8.3):	No forest products are produced on these agricultural acres so there is no danger of mixing.	
Description of FMUs excluded from or forested area excised from the scope of certification:		
Name of FMU or Stand	Location (city, state, country)	Size (☐ ha or ☒ ac)

Various	Not mapped unless at least 2 ac	3,633

SECTION B – APPENDICES (CONFIDENTIAL)

Appendix 1 – List of FMUs Selected for Evaluation

- ☐ FME consists of a single FMU
- ☒ FME consists of multiple FMUs or is a Group

SCS staff establish the design and level of sampling prior to each group or multiple FMU evaluation according to FSC-STD-20-007. A list of the FMUs sampled and the rationale behind their selection is listed below.

<i>Size Class</i>	<i>Number of Acres</i>	<i>Number of Parcels</i>	<i>Calculated Sample Size</i>	<i>Planned Sites</i>
10-100		11531	53.4	54
101-500		1387	6.4	7
501-1000		17	0.08	1
1001 +		5	0.02	1
Totals	803579	12940		63

Appendix 2 – Staff and Stakeholders Consulted

List of FME Staff Consulted

To protect privacy, only FME staff who have expressly provided written permission are listed. **These records are retained by SCS and subject to FSC or ASI examination.**

Name	Title	Contact Information	Consultation method
 2022 WIDNR MFL Opening-Closing Mee			

List of other Stakeholders Consulted*

To protect privacy, only stakeholders who have expressly provided written permission are listed. **These records are retained by SCS and subject to FSC or ASI examination.**

Name	Title	Contact Information	Consultation method	Requests Stakeholder Notification? (Y/N)
See SCS Stakeholder records				

** Note: SCS may maintain additional records of stakeholder consultation activities (e.g., email notifications) in its recordkeeping system. Anonymous stakeholders may have provided comments as a part of stakeholder outreach activities, such communications are retained by SCS subject to FSC and ASI examination.*

Appendix 3 – Additional Evaluation Techniques Employed

- ☒ None.
- ☐ Additional techniques employed (*describe*):

Appendix 4 – Required Tracking

Progressive HCVF Assessments

- ☒ FME does not use partial or progressive HCVF assessments.*

Special Instructions or Scoping Notes for Next Regularly Scheduled Annual Audit

☐	Not applicable; no significant issues identified that may impact the next audit.
Some issues were identified during this audit that the next audit team could consider in the next audit, such as:	
☐	Scope of certificate:
☐	Audit sampling:
☐	Audit time:
☐	Audit season:
☐	Travel time between sites or FMUs:
☐	Audit frequency:
☐	Suggested audit team competency for next audit:
☐	Suggested requirements to include during the next audit:
☒	Suggested issues investigate during the next audit: 1) Review quality performance program for consulting/cooperating foresters. 2) review any changes/improvements relative to sugar maple sugar bush developments
☐	Suggested sites for inspection:

☐	Stakeholders to be consulted:
☐	Other(s) – please describe:

**Note: information audit team leaders wish to remain confidential may be communicated directly to SCS.*

Appendix 5 – Forest Management Standard Conformance Table

Criteria required by FSC at every surveillance evaluation (<i>check all situations that apply</i>)	☒ NA – all FMUs are exempt from these requirements. ☐ Plantations > 10,000 ha (24,710 ac): 2.3, 4.2, 4.4, 6.7, 6.9, 10.6, 10.7, and 10.8 ☐ Natural forests > 50,000 ha (123,553 ac) ('low intensity' SLIMFs exempt): 1.5, 2.3, 3.2, 4.2, 4.4, 5.6, 6.2, 6.3, 8.2, and 9.4 ☐ FMUs containing High Conservation Values ('small forest' SLIMFs exempt): 6.2, 6.3, 6.9 and 9.4
Documents and records reviewed for FMUs/sites sampled	☒ All applicable documents and records as required in section 7 of audit plan were reviewed; or ☐ The following documents and records as required in section 7 of the audit plan were NOT reviewed (<i>provide explanation</i>):

Requirements Reviewed in Annual Evaluation

Evaluation Year	Requirements Reviewed (FSC P&C Reviewed, FM/COC Indicators, Trademark Indicators, Group Standard Indicators, etc.)
2018	All – (Re)certification Evaluation
2019	FM: P1, P6; FSC Trademark -all, FSC Group Standard: 1.4, C2, C3, C8
2020	FM: 4.1, 4.3, 4.4, 5.1, 5.4, 5.5, 7.1, 7.2, 7.4, 8.1, 8.3, 8.4, 8.5, and P9; SCS COC indicators for FMEs; FSC Trademark; FSC Group Standard: all
2021	FSC US (V1) w/ FF indicators: P2, C4.2, P6, C8.2; FSC Trademark: all; FSC Group Standard (V2-0, new)
2022	P3, C4.2; C5.2; C5.3; FSC Trademark - all; FSC Group Standard - all

C= Conformance with Criterion or Indicator

NC= Nonconformance with Criterion or Indicator

NA = Not Applicable

NE = Not Evaluated

REQUIREMENT	C/NC	COMMENT/CAR
Principle #1: Compliance with Laws and FSC Principles Forest management shall respect all applicable laws of the country in which they occur, and international treaties and agreements to which the country is a signatory, and comply with all FSC Principles and Criteria.		
NE	-	-
Principle #2: Long-term tenure and use rights to the land and forest resources shall be clearly defined, documented and legally established.		
NE	-	-
P3 The legal and customary rights of indigenous peoples to own, use and manage their lands, territories, and resources shall be recognized and respected.		

C3.1. Indigenous peoples shall control forest management on their lands and territories unless they delegate control with free and informed consent to other agencies.	NA	MFL is a voluntary tax incentive program for non-industrial private lands. While some small tribal-owned parcels have been enrolled in the MFL Program, tribal landowners have done so entirely at their discretion and in accordance with tribal laws and customs. Noted that WI DNR staff includes a Department Tribal Liaison as a resource of MFL program staff.
3.1.a. Tribal forest management planning and implementation are carried out by authorized tribal representatives in accordance with tribal laws and customs and relevant federal laws.	NA	
3.1.b. The manager of a tribal forest secures, in writing, informed consent regarding forest management activities from the tribe or individual forest owner prior to commencement of those activities.	NA	
C3.2. Forest management shall not threaten or diminish, either directly or indirectly, the resources or tenure rights of indigenous peoples.	C	
3.2.a. During management planning, the forest owner or manager consults with American Indian groups that have legal rights or other binding agreements to the FMU to avoid harming their resources or rights.	C	Tribes have hunting and fishing rights on MFL lands that are open for public access, as does the general public, and some extended hunting and fishing rights within the ceded territories in Wisconsin. Through interviews with DNR staff, it was confirmed that most tribal concerns on MFL lands relate to the protection of archaeological sites and access to hunting and fishing rights. During the Cutting Notice check, maps that show historical and archaeological mapped to the 40 acre parcel, contact archaeologist, and consult with him on what is to be done to protect that resource. Arch sites are identified IAP. An example of implementation of identification and consultation process was examined during the 2022 audit, see 44-024-2019 in site notes.
3.2.b. Demonstrable actions are taken so that forest management does not adversely affect tribal resources. When applicable, evidence of, and measures for, protecting tribal resources are incorporated in the management plan.	C	Audit confirmed that appropriate steps are taken to protect resources of sensitive sites once they have been identified. WI DNR uses a variety of mechanisms to consult with the six federally-recognized Chippewa tribes regarding forest management and off-reservation hunting rights. These mechanisms include designating individual tribal liaisons to consult with each Chippewa tribe on forestry-related topics including the MFL program, specific inclusion and communications with Great Lakes Indian Fish and Wildlife Commission on important forestry management protocols (e.g., biomass harvest guidelines, BMPs for water quality, Invasive Species BMPs, Silviculture Handbook, and Forest Management Guidelines). Cutting Notices for the order numbers reviewed in this evaluation included a survey of Wisconsin Historic Preservation Database that includes tribal resources. Many DNR staff and some cooperating foresters have training on archeological site identification.
C3.3. Sites of special cultural, ecological, economic or religious significance to indigenous peoples shall be	C	

clearly identified in cooperation with such peoples, and recognized and protected by forest managers.		
3.3.a. The forest owner or manager invites consultation with tribal representatives in identifying sites of current or traditional cultural, archeological, ecological, economic or religious significance.	C	See FF Indicator 3.3.a.
FF Indicator 3.3.a: The forest owner or manager maintains a list of sites of current or traditional cultural, archeological, ecological, economic or religious significance that have been identified by state conservation agencies and tribal governments on the FMU or that could be impacted by management activities.	C	Field visits confirmed that appropriate steps are taken to identify and protect resources of sensitive sites once they have been identified. The DNR consults archaeological databases for each cutting notice issued to check for the presence of archaeological and historic sites. MFL staff at field sites interviewed were aware of archaeological procedures, as were certified plan writers.
3.3.b. In consultation with tribal representatives, the forest owner or manager develops measures to protect or enhance areas of special significance (see also Criterion 9.1).	C	WI DNR's tribal liaisons and other staff consult with tribes to develop strategies to protect from damage or interference those areas of cultural or historical interest. Upon identification of sites of special significance, state archeologists engage tribal representatives to ensure adequate protection measures. See also 3.2.a, above.
C3.4. Indigenous peoples shall be compensated for the application of their traditional knowledge regarding the use of forest species or management systems in forest operations. This compensation shall be formally agreed upon with their free and informed consent before forest operations commence.	NA	WI DNR is not aware of any use of protected traditional knowledge being used in their forest management. This criteria and associated indicators are not applicable.
3.4.a. The forest owner or manager identifies whether traditional knowledge in forest management is being used.	NA	
3.4.b When traditional knowledge is used, written protocols are jointly developed prior to such use and signed by local tribes or tribal members to protect and fairly compensate them for such use.	NA	
3.4.c. The forest owner or manager respects the confidentiality of tribal traditional knowledge and assists in the protection of such knowledge.	NA	
Principle #4: Forest management operations shall maintain or enhance the long-term social and economic well-being of forest workers and local communities.		
C4.1. The communities within, or adjacent to, the forest management area should be given opportunities for employment, training, and other services.	NE	-
C4.2. Forest management should meet or exceed all applicable laws and/or regulations covering health and safety of employees and their families.	C	
4.2.a The forest owner or manager meets or exceeds all applicable laws and/or regulations covering health and safety of employees and their families (also see Criterion 1.1). FF Indicator: Low risk of negative social or environmental impact.	C	This indicator continues to be low risk of negative impact. DNR provides information on applicable laws and regulations on health and safety in the Timber Sale Handbook and Private Forestry Handbook. DNR staff is required to wear safety glasses, helmet and hi-vis vest at timber harvest sites, provided at DNR expenses to be used as required by procedures. DNR became an enterprise agency for fleet management enabling access to reliable vehicle transport in sometimes remote and rugged terrain.

4.2.b The forest owner or manager and their employees and contractors demonstrate a safe work environment. Contracts or other written agreements include safety requirements.	C	DNR provides information on applicable laws and regulations on health and safety in the Timber Sale Handbook and Private Forestry Handbook, including basic contractual requirements. Contracts were reviewed and confirmed as containing relevant safety language.
4.2.c The forest owner or manager hires well-qualified service providers to safely implement the management plan. FF Indicator: Low risk of negative social or environmental impact.	C	According to DNR staff and certified plan writers interviewed, most landowners contract with local loggers and other service providers that have reputations for good work. No safety issues were reported and no significant residual stand damage was observed on harvest or prescribed burn sites visited during the audit, which indicates that there is still low risk of negative impacts for this indicator. Notably, a high percentage of harvesters or foremen used on MFL sites were trained through FISTA.
C4.3 The rights of workers to organize and voluntarily negotiate with their employers shall be guaranteed as outlined in Conventions 87 and 98 of the International Labor Organization (ILO).	NE	-
C4.4. Management planning and operations shall incorporate the results of evaluations of social impact. Consultations shall be maintained with people and groups (both men and women) directly affected by management operations.	NE	-
C4.5. Appropriate mechanisms shall be employed for resolving grievances and for providing fair compensation in the case of loss or damage affecting the legal or customary rights, property, resources, or livelihoods of local peoples. Measures shall be taken to avoid such loss or damage.	NE	-
Principle #5: Forest management operations shall encourage the efficient use of the forest's multiple products and services to ensure economic viability and a wide range of environmental and social benefits.		
C5.1. Forest management should strive toward economic viability, while taking into account the full environmental, social, and operational costs of production, and ensuring the investments necessary to maintain the ecological productivity of the forest.	NE	-
C5.2. Forest management and marketing operations should encourage the optimal use and local processing of the forest's diversity of products.	C	
5.2.a Where forest products are harvested or sold, opportunities for forest product sales and services are given to local harvesters, value-added processing and manufacturing facilities, guiding services, and other operations that are able to offer services at competitive rates and levels of service. FF Indicator: Low risk of negative social or environmental impact	C	Most contractors interviewed or listed on cutting notices were from nearby communities or from neighboring counties close enough to group members to be considered local. In order of importance, most timber harvested in sold in Wisconsin, Minnesota or Iowa.
5.2.b The forest owner or manager takes measures to optimize the use of harvested forest products and explores product diversification where appropriate and consistent with management objectives.	C	Several group members use un-merchantable wood for personal use such as for carpentry or firewood, as confirmed through observation of firewood piles and interviews with group members. Many MFL landowners worked with professional

		foresters who, with harvesters, worked to sort and merchandise logs for optimal marketing and income.
5.2.c On public lands where forest products are harvested and sold, some sales of forest products or contracts are scaled or structured to allow small business to bid competitively.	NA	MFL does not include public forests.
C5.3. Forest management should minimize waste associated with harvesting and on-site processing operations and avoid damage to other forest resources.	C	
5.3.a Management practices are employed to minimize the loss and/or waste of harvested forest products.	C	As observed on field sites, stumps were low to the ground and tops left in the field. Through interviews with MFL staff and group members, auditors learned that mills communicate desired log dimensions prior to harvest, which was confirmed in the field via evidence of tops and smaller diameter material that did not meet specifications.
5.3.b Harvest practices are managed to protect residual trees and other forest resources, including: soil compaction, <i>rutting</i> and erosion are minimized; residual trees are not significantly damaged to the extent that health, growth, or values are noticeably affected; damage to NTFPs is minimized during management activities; and techniques and equipment that minimize impacts to vegetation, soil, and water are used whenever feasible.	C	As observed on field sites, directional and/or mechanical felling techniques are used to avoid damage to the residual stand and to soil and water. Winter or late summer harvesting is usually conducted to reduce impacts to vegetation, sensitive sites, soils, and water. No rutting or soil damage from harvesting that exceeded state BMPs was observed in forest stands. Most harvesting does not occur near NTFPs such as maples designated for sugaring and mushrooms are often unaffected.
C5.4. Forest management should strive to strengthen and diversify the local economy, avoiding dependence on a single forest product.	NE	-
5.5. Forest management operations shall recognize, maintain, and, where appropriate, enhance the value of forest services and resources such as watersheds and fisheries.	C	
5.5.a In developing and implementing activities on the FMU, the forest owner or manager identifies, defines and implements appropriate measures for maintaining and/or enhancing forest services and resources that serve public values, including municipal watersheds, fisheries, carbon storage and sequestration, recreation and tourism.	C	MFL open lands provide opportunities for recreational hunting to the general public. All navigable waters ('wet ankle' rule) on MFL properties are also open to the public since they are regulated by the state. MFL plans include a general section on the impacts of the forest practices on forest carbon. Implementing BMPs on MFL lands indirectly reduces impacts to water quality and fisheries.
5.5.b The forest owner or manager uses the information from Indicator 5.5.a to implement appropriate measures for maintaining and/or enhancing these services and resources.	C	For MFL group members, the primary benefits are on open lands. Most game species, such as deer and turkey, are compatible and even depend on forest management for cover and food sources.
C5.6. The rate of harvest of forest products shall not exceed levels which can be permanently sustained.	NE	
P6 Forest management shall conserve biological diversity and its associated values, water resources, soils, and unique and fragile ecosystems and landscapes, and, by so doing, maintain the ecological functions and the integrity of the forest.		
NE	-	-
Principle 7 A management plan -- appropriate to the scale and intensity of the operations -- shall be written, implemented, and kept up to date. The long-term objectives of management, and the means of achieving them, shall be clearly stated.		
NE	-	-

Principle #8: Monitoring shall be conducted -- appropriate to the scale and intensity of forest management -- to assess the condition of the forest, yields of forest products, chain of custody, management activities and their social and environmental impacts.

NE	-	-
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Principle #9: Management activities in high conservation value forests shall maintain or enhance the attributes which define such forests. Decisions regarding high conservation value forests shall always be considered in the context of a precautionary approach.

High Conservation Value Forests are those that possess one or more of the following attributes:

Forest areas containing globally, regionally or nationally significant: concentrations of biodiversity values (e.g., endemism, endangered species, refugia); and/or large landscape level forests, contained within, or containing the management unit, where viable populations of most if not all naturally occurring species exist in natural patterns of distribution and abundance

Forest areas that are in or contain rare, threatened or endangered ecosystems

Forest areas that provide basic services of nature in critical situations (e.g., watershed protection, erosion control)

Forest areas fundamental to meeting basic needs of local communities (e.g., subsistence, health) and/or critical to local communities' traditional cultural identity (areas of cultural, ecological, economic or religious significance identified in cooperation with such local communities).

Examples of forest areas that may have high conservation value attributes include, but are not limited to:

Central Hardwoods:

Old growth – (see Glossary) (a)

Old forests/mixed age stands that include trees >160 years old (a)

Municipal watersheds –headwaters, reservoirs (c)

Rare, Threatened, and Endangered (RTE) ecosystems, as defined by GAP analysis, Natural Heritage Inventory, and/or the World Wildlife Fund's Forest Communities of Highest Conservation Concern, and/or Great Lakes Assessment (b)

Intact forest blocks in an agriculturally dominated landscape (refugia) (a)

Intact forests >1000 ac (valuable to interior forest species) (a)

Protected caves (a, b, or d)

Savannas (a, b, c, or d)

Glades (a, b, or d)

Barrens (a, b, or d)

Prairie remnants (a, b, or d)

North Woods/Lake States:

Old growth – (see Glossary) (a)

Old forests/mixed age stands that include trees >120 years old (a)

Blocks of contiguous forest, > 500 ac, which host RTEs (b)

Oak savannas (b)

Hemlock-dominated forests (b)

Pine stands of natural origin (b)

Contiguous blocks, >500 ac, of late successional species, that are managed to create old growth (a)

Fens, particularly calcareous fens (c)

Other non-forest communities, e.g., barrens, prairies, distinctive geological land forms, vernal pools (b or c)

Other sites as defined by GAP analysis, Natural Heritage Inventory, and/or the World Wildlife Fund's Forest Communities of Highest Conservation Concern (b)

Note: In the Lake States-Central Hardwoods region, old growth (see Glossary) is both rare and invariably an HCVF.

In the Lake States-Central Hardwoods region, cutting timber is not permitted in old-growth stands or forests.

Note: Old forests (see Glossary) may or may not be designated HCVFs. They are managed to maintain or recruit: (1) the existing abundance of old trees and (2) the landscape- and stand-level structures of old-growth forests, consistent with the composition and structures produced by natural processes.

Old forests that either have or are developing old-growth attributes, but which have been previously harvested, may be designated HCVFs and may be harvested under special plans that account for the ecological attributes that make it an HCVF.

Forest management maintains a mix of sub-climax and climax old-forest conditions in the landscape.

NE

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Principle #10: Plantations shall be planned and managed in accordance with Principles and Criteria 1-9, and Principle 10 and its Criteria. While plantations can provide an array of social and economic benefits, and can contribute to satisfying the world's needs for forest products, they should complement the management of, reduce pressures on, and promote the restoration and conservation of natural forests.

SCS audit team determined that WI MFL properties are not plantations per se because they are using: 1) native species being natural regenerated through coppice or sprouting, or planting native stock, 2) FME matches tree species to habitat through use of habitat typing, and 3) FME does not use plantation practices (short-rotations, extreme soil disturbance and other intensive practices).

Appendix 6 – Chain of Custody Indicators for FMEs Conformance Table

☐ Chain of Custody indicators were not evaluated during this evaluation.

1. General Requirements for Use of the FSC Trademarks

(FSC “checkmark-and-tree” logo, initials “FSC,” and/or name “Forest Stewardship Council”)

Trademark uses reviewed:

Trademark Application (on-product/promotional)	Case Approval #, or Email (include approver name & date), or other appropriate documentation	Are all elements correct? (e.g., trademark symbol, color scheme, size, etc.) If not, describe in Nonconformities below.
Promotional (fact sheet, group member letter; 2021)	349781	Y ☒ N ☐
Promotional (2019)	286956	Y ☒ N ☐
Promotional (2019)	287406	Y ☒ N ☐
		Y ☐ N ☐

☒ All known uses reviewed. (cert period 2018-23)

☐ Sample reviewed. Rationale that sample choice is sufficient to confirm requirements are met:

☐ Trademark uses detected include those grandfathered in under prior FSC trademark rules (e.g., FSC-TMK-50-201). Place the initials “GF” by the specific Trademark Applications above. *Note: This only applies to printed items or physical promotional materials (e.g., hats, load tickets) in stock. New printings, items, and websites must be updated per FSC-STD-50-001 requirements. If the organization only has GF uses and no new uses, the rest of this checklist is NA.*

1.2 Trademark License Agreement and valid certificate

In order to use these FSC trademarks, the FME shall have a valid FSC trademark license agreement and hold a valid certificate.

Note: Consultations for certification Organizations applying for forest management certification or conducting activities related to the implementation of controlled wood requirements, may refer to FSC by name and initials for stakeholder consultation.

Maintained on file by
SCS Main Office

Evidence 1.2: Maintained on file by SCS Main Office. Auditor reviewed TLA and confirmed.

1.6 Product Group List

The products intended to be labeled or promoted as FSC certified have been included in the organization’s certified product group list.

☒ C
☐ NC
☐ C w/ OBS

Evidence 1.6: ☒ Refer to Product Groups List in Public Summary Report; ☐ The following nonconformance(s) were detected in Product Groups: ; or ☐ Refer to OBS related to Product Groups:	
1.3 Trademark License Code The FSC trademark license code assigned by FSC to the organization accompanies any use of the FSC trademarks. It is sufficient to show the code once per product or promotional material.	☒ C ☐ NC ☐ C w/ OBS
1.4 Trademark Symbol The FSC logo and the 'Forests For All Forever' marks shall include the trademark symbol ® in the upper right corner when used on products or materials to be distributed in a country where the relevant trademark is registered. For use in a country where the trademark is not yet registered, use of the symbol ™ is recommended. The Trademark Registration List document is available in the FSC trade-mark portal and marketing toolkit. The symbol ® shall also be added to 'FSC' and 'Forest Steward-ship Council' at the first or most prominent use in any text; one use per material is sufficient (e.g. website or brochure). <i>NOTE: The use of the trademark symbol is not required for FSC claims in sales and delivery documents, or for the disclaimer statement specified in requirement 6.2.</i>	☒ C ☐ NC ☐ C w/ OBS ☐ NA, one or more of noted exceptions applies
2.1 Restrictions on using FSC trademarks The organization has not used the FSC trademarks in the following ways: a) in a way that could cause confusion, misinterpretation, or loss of credibility to the FSC certification scheme; b) in a way that implies that FSC endorses, participates in, or is responsible for activities performed by the organization, outside the scope of certification; c) to promote product quality aspects not covered by FSC certification; d) in product brand or company names, such as 'FSC Golden Timber' or website domain names; e) in connection with FSC controlled wood or controlled material – they shall not be used for labelling products or in any promotion of sales or sourcing of controlled material or FSC controlled wood; the initials FSC shall only be used to pass on FSC controlled wood claims in sales and de-livery documentation, in conformity with FSC chain of custody requirements.	☒ C ☐ NC ☐ C w/ OBS
2.2 Translations The name 'Forest Stewardship Council' has not been replaced with a translation. A translation may be included in brackets after the name, for example: Forest Stewardship Council® (translation)	☐ C ☐ NC ☐ C w/ OBS ☒ NA, no translations
Evidence 1.3, 1.4, 2.1, and 2.2: ☒ Refer to Trademark uses reviewed above; ☐ The following nonconformance(s) were detected ; or ☐ Refer to OBS:	
Sections 8 and 9 Graphic Rules The organization has only used FSC logos that conform to the standard requirements governing: • color and font (8.1-8.3); • format and size (8.4-8.9); • label placement (8.10); and • 'Forests For All Forever' marks (9.1-9.7).	☒ C ☐ NC ☐ C w/ OBS
1.5 Trademark Use Approval	☒ C

The organization has submitted all intended uses of the FSC trademarks to SCS for approval. OR The organization has an approved trademark use management system in place. (If the organization has a trademark use management system, complete Annex A.)	☐ NC ☐ C w/ OBS
4.6 FSC trademarks may be used to identify FSC-certified materials in the chain of custody before the products are finished. It is not necessary to submit such segregation marks for approval. All segregation marks shall be removed before the products go to the final point of sale or are delivered to uncertified organizations.	☐ C ☐ NC ☐ C w/ OBS ☒ NA, trademarks not used for segregation marks
Evidence Graphic Rules, 1.5, and 4.6: ☒ Refer to Trademark uses reviewed above; ☐ The following nonconformance(s) were detected ; or ☐ Refer to OBS:	

2. On-Product Use of FSC Trademarks

☒ NA, no use of on-product trademarks (*on-product checklist may be deleted*)

3. Promotional Use of FSC Trademarks

☐ NA, no use of promotional trademarks (*promotional checklist may be deleted*)

6.1 Catalogues, Brochures, and Websites When the FSC trademarks have been used in catalogues, brochures, or websites, the following requirements apply: - It is sufficient to present the promotional elements only once in catalogues, brochures, websites, etc. - If both FSC-certified and uncertified products are listed then a text such as “Look for our FSC®-certified products” shall be used next to the promotional elements and the FSC-certified products shall be clearly identified. - If some or all of the products are available as FSC certified on request only, this is to be clearly stated.	☒ C ☐ NC ☐ C w/ OBS ☐ NA, not using trademarks in catalogues/ brochures/websites
6.2 Sales and Delivery Documents When the FSC trademarks are included on sales or delivery document templates that may be used for both FSC and non-FSC products, the following or a similar statement is included: “Only the products that are identified as such on this document are FSC certified”. <i>NOTE: Use of the FSC claim and certificate code on the invoices does not qualify as FSC trademark use.</i>	☒ C ☐ NC ☐ C w/ OBS ☐ NA, not using trademarks on templates for FSC & non-FSC products
6.3 Promotional Items All promotional items (e.g., mugs, pens, T-shirts, caps, banners, vehicles, etc.) have displayed, at minimum, the FSC logo and FSC trademark license code.	☐ C ☐ NC ☐ C w/ OBS ☒ NA, not labeling promotional items
6.5 Trade Fairs When the FSC trademarks are used for promotion at trade fairs, the organization has:	☐ C ☐ NC ☐ C w/ OBS

a) clearly marked which products are FSC certified, or b) add a visible disclaimer stating “Ask for our FSC®-certified products” or similar if no FSC-certified products are displayed. <i>NOTE: Use of text to describe the FSC certification of the organization does not require a disclaimer.</i>	☒ NA, not using trademarks at trade fairs
Section 6.6 and 6.7 Investment/Financial Claims 6.6 When investment companies or others are making financial claims based on the organization’s FSC certified operations, the organization has taken full responsibility for the use of the FSC trademarks. 6.7 Any such claims have been accompanied by the disclaimer, “FSC is not responsible for and does not endorse any financial claims on returns on investments.”	☐ C ☐ NC ☐ C w/ OBS ☒ NA, not making financial claims about FSC status
7.1 and 7.2 Other Forestry Certification Scheme Logos The FSC trademarks have not been used together with the marks of other forest certification schemes in a way which implies equivalence, or in a way which is disadvantageous to the FSC trademarks in terms of size or placement.	☐ C ☐ NC ☐ C w/ OBS ☒ NA, not using other scheme logos
7.3 Business Cards The FSC trademarks have not used on business cards to promote the organization’s certification. The FSC logo or ‘Forests For All Forever’ marks are not used on business cards for promotion. A text reference to the organization’s FSC certification, with license code, is allowed, for example “We are FSC® certified (FSC® C#####)” or “We sell FSC®-certified products (FSC® C#####)”.	☐ C ☐ NC ☐ C w/ OBS ☒ NA, approval granted prior to July 1, 2011
7.4 Promotion with CB Logo FSC certified products have not been promoted using only the SCS Kingfisher and/or SCS Global Services logo.	☒ C ☐ NC ☐ C w/ OBS
Evidence 6.1-6.3, 6.5-6.7, 7.1-7.4: ☒ Refer to Trademark uses reviewed above; Review of websites, promotional materials and other documents. Most recent approvals reviewed were granted in 2019 and 2021. ☐ The following nonconformance(s) were detected ; or ☐ Refer to OBS:	

Annex A: Trademark use management system

☒ NA, not using a trademark management system (*Annex A checklist may be deleted*)

Annex B, Additional trademark rules for group FM certificate holders

☐ NA, not a group FM certificate or group does not use FSC trademarks (*Annex B checklist may be deleted*)

Annex B, 1.1 The group entity (or manager, or central office) shall ensure that all uses of the FSC trademarks by the group entity or its individual members are approved by the certification body prior to use, or that the group and its members have an approved trademark use management system in place. When seeking approval by the certification body, group members shall submit all approvals via the group entity or central office, and keep records of approvals. Alternative submission methods may be approved by the certification body.	☒ C ☐ NC ☐ C w/ OBS
Evidence 1.1: Two new documents approved under the same approval record since previous audit confirmed during interview. Refer to evidence in Appendix 7 section 1.	

Annex B, 1.2 The group entity shall not produce any document similar to an FSC certificate for its participants. If individual membership documents are issued, these statements shall be included: a) “Managing the FSC® group certification program of SCS Global Services” b) “Group certification by SCS Global Services”	☒ C ☐ NC ☐ C w/ OBS ☐ NA, not issuing individual membership documents
Annex B, 1.3 No other forest certification schemes’ marks or names shall appear on any membership documents (as per clause 1.2) issued by the group in connection with FSC certification. <i>Note: This only applies to documents issued per Annex B, 1.2 and NOT other documents such as group procedures.</i>	☒ C ☐ NC ☐ C w/ OBS
Annex B, 1.4 Subcodes of members shall not be added to the license code.	☒ C ☐ NC ☐ C w/ OBS
Evidence 1.2, 1.3, and 1.4: Refer to evidence in Appendix 7 section 1.	

Appendix 7 – Group Management Program

Group Management Conformance Table

CHECKLIST: Forest Management Groups (FSC-STD-30-005, v2-0; 2020)

Parts I and II (Mandatory): Establishment of Forest Management Groups and Group Management System

REQUIREMENT	C/NC/NA
1. Requirements for Group Entities	
1.1. The Group Entity shall be a person or group of persons registered as one independent legal entity.	☒ C ☐ NC
1.2. The Group Entity shall comply with the applicable legal obligations, such as registration and payment of relevant fees and taxes.	☒ C ☐ NC
1.3. When a Group Entity manages more than one group, it shall have enough capacity and resources to manage more than one certificate. <i>NOTE: Each group will result in one certificate. In any one group, either all members are FSC FM/CoC, or all members are CW/FM; if some members are certified according to FM standards and others according to CW standards, then these would be two different groups.</i>	☐ C ☐ NC ☒ NA; group entity manages a single group
1.4. The Group Entity shall be responsible for conformance with this standard.	☒ C ☐ NC
1.5. The Group Entity shall make sure that all actors in the group demonstrate sufficient knowledge to fulfil their corresponding responsibilities within the group.	☐ C ☒ NC
Evidence Section 1: WI DNR is an established legal entity with proper authority to manage the group. WIDNR is authorized through Wisconsin Statute 15.34. WI DNR is an established legal entity with authority for registration and payment of applicable fees. Evidence: Forest Tax Law handbook. Deed and proof of ownership are kept in each case file (MFL order #).	

Private Forestry Handbook Chapter 10 (starts 10-10) -Training requirements for Cooperating Foresters. DNR collaborates with Wisconsin Woodland Owner Association and UW-Extension to offer meetings and field days to offer landowner training. Tax Law Handbook Chapter 21, p.p. 21-8 references Group training and education requirements. Training records for personnel, CPW and Cooperating Foresters were reviewed and documented. Documents reviewed were observed on SharePoint site.	
2. Requirements for Group Members	
2.1. A declaration of consent shall be signed by each member wishing to join a group. In the declaration, the member shall: a) commit to follow the applicable Forest Stewardship Standard and the Group Rules; b) declare that the management units they are bringing into the group are not included in another FSC certificate; c) agree to allow the Group Entity, the certification body, FSC and ASI to fulfill their responsibilities; d) agree that the Group Entity will be the main contact for certification. <i>NOTE: The declaration of consent does not have to be an individual document. It can be part of a contract or any other document (e.g., meeting minutes) that specifies the relationship agreed between the member and the Group Entity.</i> <i>NOTE 2: For Communities, the declaration may also be some other form of agreement such as assembly minutes, forest management contracts, tribal agreements for Indigenous communities, recordings of interviews in case of oral agreements, etc.</i>	☐ C ☒ NC
2.1.1. The declaration shall be signed either by the group member or by their representative (e.g., Resource Manager or consultant).	☒ C ☐ NC
2.1.2. When the member is represented by another party (e.g., Resource Manager or consultant), the declaration shall also include a verifiable agreement (legal or otherwise) between the member and their representative. <i>NOTE: The requirement for the agreement to be verifiable means that the representatives must be able to prove that they have been authorized by the member to act on their behalf.</i>	☐ C ☐ NC ☒ NA; this situation does not occur within the group(s)
Evidence Section 2: Confirmed via review of Forest Tax Handbook Chapter 21 and membership record files for MFL order numbers selected for evaluation. See closure of Minor CAR 2021.5.	
3. Division of Responsibilities	
3.1 The Group Entity can divide the responsibilities among the different actors in the group (e.g., Group Entity, members, contractors, etc.). <i>NOTE: The Group Entity is free to determine at what level implementation of requirements is carried out as long as conformance is demonstrated for each management unit (as per Clause 4.1).</i>	<i>This indicator is optional; evaluation of conformity to division of responsibilities occurs under 3.2</i>
3.2 The Group Entity shall define and document the division of key responsibilities within the group, as described in Clause 3.1.	☒ C ☐ NC
3.3. [Resource Manager and Resource Management Unit only] Some or all members of a group may choose to transfer the responsibility to ensure conformance with the applicable Forest Stewardship Standard in their management unit(s) to one Resource Manager, and may be grouped into one Resource Management Unit (RMU).	<i>This indicator is optional; evaluation of conformity occurs under 3.3.1</i>

3.3.1. [Resource Manager and Resource Management Unit only] The Resource Manager of an RMU shall assume the responsibility to conform with the applicable Forest Stewardship Standard and to follow the Group Rules on behalf of all members within their RMU. <i>NOTE: An RMU can include all members of a group or a sub-set of members within a group. There may be more than one RMU within one group.</i> <i>NOTE 2: Members of an RMU may implement some management activities in their management units, as long as the responsibility to ensure that there is conformance with the applicable Forest Stewardship Standard remains with the Resource Manager.</i>	☒ C ☐ NC ☐ NA; not an RMU
Evidence Section 3: Group Entity responsibilities: Forest Tax Handbook- Group Manager 21-4 DNR Service Foresters 21-4 Cooperating Foresters 21-5 SLIMF Group member responsibilities: Forest Tax Handbook- Group Members 21-6	
4. Conformance across management units	
4.1. Conformance with all requirements of the applicable Forest Stewardship Standard shall be demonstrated for each management unit within the scope of the FSC FM/CoC or CW/FM group certificate, except as provided for in Clause 4.2.	☒ C ☐ NC
4.2. Conformance with area thresholds in the applicable Forest Stewardship Standard with regards to Criterion 6.5, can be demonstrated across management units rather than at the level of the individual management unit for FM/CoC SLIMF management units.	☒ C ☐ NC ☐ NA; does not have SLIMF MUs
4.2.1. [Mixed SLIMF and non-SLIMF groups only] In groups with SLIMF and non-SLIMF management units, the non-SLIMF management units may support SLIMF management units to conform with such requirement, partially or fully. <i>NOTE: Non-SLIMF management units always need to conform with Criterion 6.5 in each management unit.</i>	☐ C ☐ NC ☒ NA; not a mixed SLIMF & non-SLIMF group
Evidence Section 4: Confirmed via review of Forest Tax Handbook Chapter 21, 2021 MFL Internal Audit Report, and individual MFL group member records reviewed for sample selected.	
5. Group Size	
5.1. The Group Entity shall determine, based on its human and technical capacities, the maximum group size that it can manage, in terms of: a) number of group members; b) individual management unit size; and/or c) total forest area and distribution.	☒ C ☐ NC
5.2. The Group Entity shall develop a group management system (as per Part II of this standard) that allows the continuous and effective management of all members of the group.	☒ C ☐ NC
Evidence Section 5: Confirmed via review of Forest Tax Handbook Chapter 21 and 2021 MFL Internal Audit Report.	
6. Multinational Groups	
6.1. FM/CoC and CW/FM groups shall only be established at a national level, except in the cases described in clause 6.2.	☐ C ☐ NC

	☒ NA; not a multinational group
6.2. In cases where homogeneous conditions between countries allow for an effective and credible multinational implementation of the group management system, the Group Entity shall request formal approval from FSC International through their certification body to allow certification of such a group.	☐ C ☐ NC ☒ NA, not a multinational group
Evidence Section 6: N/A	
7. Adding new members to the group	
7.1 The Group Entity shall evaluate every applicant who wishes to join the group and ensure that there are no major non-conformities with the applicable Forest Stewardship Standard, nor with membership requirements, before adding the new member to the group.	☒ C ☐ NC
7.1.1. The Group Entity shall conduct a field evaluation to conform with Clause 7.1, except for applicants meeting the SLIMF eligibility criteria or the definition of Communities in this standard, whose evaluation may be done through a desk audit.	☐ C ☐ NC ☒ N/A; no non-SLIMF group members added
7.1.2. When a member wants to move from one group to another group managed by the same Group Entity, the Group Entity shall implement this evaluation to allow for the move.	☐ C ☐ NC ☒ N/A; no such movements
Evidence Section 7: Confirmed via review of Forest Tax Handbook Chapter 21, Section 20-11.	
8. Provision of information to members	
8.1. The Group Entity shall provide each member with information, or access to information, about how the group works. The information shall include: a) The Group Rules and the applicable Forest Stewardship Standard, and an explanation of how to conform with them. The Group Entity shall provide access to other applicable normative documents upon request; b) An explanation of the certification body's evaluation process; c) An explanation that the certification body, FSC and ASI have the right to access the members' management unit(s) and documentation; d) An explanation that the certification body will publish a public summary of their evaluation report; ASI may publish a public summary of their evaluation; and FSC will include information about the group in its database; e) Explanation of any costs associated with joining the group.	☐ C ☒ NC
8.1.1. When the Group Entity provides members with a summary of these items, it shall make available the full documentation upon request from the members.	☐ C ☐ NC ☒ NA; only full documentation provided
8.1.2. The information shall be presented in a way that is understandable for members.	☒ C ☐ NC
Evidence Section 8: Confirmed via review of Forest Tax Handbook Chapter 21. See closure of Minor 2021.6	
9. Group Rules	
9.1. The Group shall develop, implement and keep updated written rules to manage the group covering all applicable requirements of this standard, according to the scale and complexity of the group, including: a) Rules setting out who can become a member of the group;	☒ C ☐ NC

b) Rules setting out how new members are included in the group; c) Rules setting out when members can be suspended or removed from the group; d) An internal monitoring system for the group; e) A process to resolve corrective action requests issued internally and by the certification body, including timelines and implications if any of the corrective actions are not solved; f) A procedure to solve complaints from stakeholders to group members; g) A system for tracking and tracing the FSC-certified forest products produced by the group members up to the defined 'forest gate', in conformance with Criterion 8.5 of the applicable Forest Stewardship Standard; h) Requirements related to marketing or sales of products; i) Rules setting out how to use the FSC trademarks and the trademark license code. <i>NOTE: The reference to the scale and complexity of the group refers to the fact that larger and more complex groups, with higher associated risk, might require more comprehensive procedures to ensure the protection of environmental and social values, such as High Conservation Values, Indigenous Peoples, Rare and Threatened Species, etc. Smaller groups, with less associated risk, may develop simpler procedures, but still need to develop all the mentioned Group Rules.</i>	
Evidence Section 9: Procedures are listed within Forest Tax Handbook. a) and b): Forest Tax Handbook Chapter 21, Chapter 21-5, and Chapter 22-2. c) Forest Tax Handbook Chapter 21-9 and 21-14. d) Forest Tax Handbook Chapter 21 and annual MFL Internal Audit Report e) Forest Tax Handbook Chapter 21-9, 21-10 and 21-14. f) Forest Tax Handbook Chapter 21 g) Forest Tax Handbook Chapter 21, p.p. 21-13. (note: FSC IGI do not yet apply to group) h) Forest Tax Handbook Chapter 21. The Forest Tax Law Cutting Notice form (Form 2450-032 (R 10-16) http://dnr.wi.gov/files/PDF/forms/2400/2450-032.pdf), requires that the form being submitted is identified as either an MFL or a FCL property per a checkbox on page 1. On page 2 and subsequent volume reporting pages, the DNR's Group Certificate Numbers are listed at the top of the page along with a checkbox indicating if the lands are certified or not. The Order Number is also required to be written on the form for proper reference. When reviewing CNs, WIDNR Foresters are required to ensure lands listed on the CN are either part of the Certified Group or not, by checking the individual order number in WisFIRS, following which they can correct any errors at this point. i) Group Member Tip Sheet (2021) states the following: <i>If you are planning to use ATFS® and FSC® logos, please email MFLForestCertification@wisconsin.gov to request a review of your use of the FSC logo. The DNR must obtain approval from the certifying bodies for all uses of the FSC logo.</i>	
10. Group Records	
10.1. The Group Entity shall maintain up-to-date records covering all applicable requirements of this standard and the applicable Forest Stewardship Standard. These shall include: a) A list of the members of the group, including for each member: i. name and contact details; ii. the date of entering the group and, where relevant, the date of leaving the group, and the reason for leaving; iii. number and area of management units included in the group; iv. geographical location (e.g., coordinates) of each management unit included in the group, supported by a map or documentation;	☒ C ☐ NC

v. type of forest ownership per member (e.g., privately owned; state managed; communal management; etc.); vi. main products; vii. the sub-certificate codes where these have been issued. b) Any records of training provided to staff and/or group members; c) Declaration of consent from all group members, as per Clause 2.2; d) Documentation and records regarding recommended practices for forest management (e.g., silvicultural systems); e) Records demonstrating the implementation of the group management system. These shall include records of internal monitoring, non-conformities identified in such monitoring, actions taken to correct any identified non-conformity, etc.; f) Records of the actual or estimated annual harvesting volume of the group and actual annual FSC sales volume of the group. <i>NOTE: The Group Entity must fulfil data protection responsibilities when gathering this information.</i> <i>NOTE: The amount of records maintained centrally by the Group Entity may vary from case to case. In order to reduce costs and increase the efficiency of evaluations by the certification body, and subsequent monitoring by FSC and/or ASI, records should be stored centrally or be accessible digitally whenever possible.</i>	
10.2. The Group Entity shall retain group records for at least five (5) years.	☒ C ☐ NC
10.3. In countries where FSC International has determined that there is a high risk of false claims involving material harvested from groups, the Group Entity shall maintain up-to-date records of the harvesting and FSC sales volumes of each management unit in the group. <i>NOTE: For management units in the group where the harvesting and sales are carried out by a contractor, the Group Entity should verify that the volumes sold by the contractor correspond to the estimated volumes bought from its group. For this purpose, the contract between the forest owner and the contractor should include a requirement for the contractor to communicate to the forest owner and the Group Entity the actual (measured) volume harvested and sold.</i>	☐ C ☐ NC ☒ NA; FSC has not determined high risk
Evidence Section 10: Records maintained in forestry offices in each County. All required records were available and observed on MFL SharePoint. MFL Property Files are maintained on MFL web page within DNR website.	
11. Internal monitoring	
11.1. The Group Entity shall implement a documented internal monitoring system that includes at least the following: a) A description of the internal monitoring system, sufficient to: i. make sure there is continued conformance with the applicable Forest Stewardship Standard in the management units in the group; ii. check the adequacy of the group management system and the Group Entity's overall performance. b) Regular (at least annual) monitoring visits to a sample of management units within the group; c) Regular (at least annual) analysis of the results of the internal monitoring to improve the group management system.	☒ C ☐ NC

11.2 The Group Entity shall select the requirements from the applicable Forest Stewardship Standard to be monitored at each internal evaluation according to the scale, intensity and risk. <i>NOTE: The Group Entity may focus their monitoring during a particular internal evaluation on specific elements of the applicable Forest Stewardship Standard, with the provision that all aspects of the Forest Stewardship Standard are evaluated for the group, through the sampled management units, during the period of validity of the certificate.</i>	☒ C ☐ NC										
11.3 The Group Entity shall specify what constitutes an active management unit for the group and justify the classification of activities as active or inactive management.	☒ C ☐ NC										
11.4 The minimum sample of management units to be visited annually for internal monitoring shall be calculated according to this table: <table border="1" data-bbox="147 642 971 831"> <thead> <tr> <th>Size Class</th> <th>Internal Monitoring</th> </tr> </thead> <tbody> <tr> <td>Active management units > 1,000 ha</td> <td>$x = \sqrt{y}$</td> </tr> <tr> <td>Active management unit $\leq 1,000$ha; SLIMF management units and Communities</td> <td>$x = 0.6 * \sqrt{y}$</td> </tr> <tr> <td>Inactive management units</td> <td>$x = 0.1 * \sqrt{y}$</td> </tr> <tr> <td>Management units in Resource Management Units</td> <td>At the discretion of the Group Entity</td> </tr> </tbody> </table> Where: x = number of management units to be sampled; y = number of active or inactive management units within each category.	Size Class	Internal Monitoring	Active management units > 1,000 ha	$x = \sqrt{y}$	Active management unit $\leq 1,000$ ha; SLIMF management units and Communities	$x = 0.6 * \sqrt{y}$	Inactive management units	$x = 0.1 * \sqrt{y}$	Management units in Resource Management Units	At the discretion of the Group Entity	☒ C ☐ NC
Size Class	Internal Monitoring										
Active management units > 1,000 ha	$x = \sqrt{y}$										
Active management unit $\leq 1,000$ ha; SLIMF management units and Communities	$x = 0.6 * \sqrt{y}$										
Inactive management units	$x = 0.1 * \sqrt{y}$										
Management units in Resource Management Units	At the discretion of the Group Entity										
11.5 The number of units calculated (X) using Table 1 shall be rounded up to the nearest whole number.	☒ C ☐ NC										
11.6 Inactive management units may be monitored remotely if the necessary information is available (e.g., remote sensing, digital imagery, phone interviews, documents proving payments/sales/provision of material and training).	☒ C ☐ NC ☐ NA; does not use remote monitoring										
11.7 The Group Entity may lower the minimum sample defined in Clause 11.4 based on the regular analysis of the results of the monitoring as per Clause 11.1 c).	☒ C ☐ NC ☐ NA; minimum sample not altered										
11.8 The Group Entity shall increase the calculated minimum sample when high risks are identified (e.g., unresolved substantiated land tenure or use rights disputes, High Conservation Values (HCVs) are threatened, substantiated stakeholder complaints, etc.).	☐ C ☐ NC ☒ NA; high risks not identified										
11.9 The Group Entity should visit different management units during the internal monitoring from the ones previously visited by the certification body, unless there are pending corrective actions, complaints or risk factors that require a revisit of the same units.	☒ C ☐ NC										
11.10 The Group Entity shall issue corrective action requests to address non-conformities identified during the internal monitoring and follow up their implementation. <i>NOTE: Non-conformities identified at the level of a group member may result in non-conformities at the Group Entity level when the non-conformities are determined to be the result of the Group Entity's performance.</i>	☒ C ☐ NC										
Evidence Section 11: Confirmed via review of annual MFL Internal Audit Report.											
12. Chain of Custody											

12.1. The Group Entity shall implement a tracking and tracing system for FSC-certified products, to ensure that they are not mixed with non-certified material.	☒ C ☐ NC ☐ NA, no sales of FSC-certified material
12.2. The Group Entity shall ensure that all invoices for sales of FSC-certified material include the required information (as per the applicable Forest Stewardship Standard).	☒ C ☐ NC ☐ NA, no sales of FSC-certified material
12.3. The Group Entity shall ensure that all uses of the FSC trademarks are approved by their certification body in advance.	☒ C ☐ NC ☐ NA; no use of FSC TMs
12.4. The Group Entity shall not issue any kind of certificates to their members that could be confused with FSC certificates. <i>NOTE: To prove that certain management units are covered by the group certificate, the member can use the list of the members of the group or a member certificate issued by the certification body. It is important that none of these documents are confused with the FSC certificate of the group held by the Group Entity.</i>	☒ C ☐ NC
Evidence Section 12: The approved Cutting Notice and Cutting Report of Wood Products from Forest Crop and Managed Forest Lands is completed and returned to Wisconsin DNR with the volume of products harvested following completion of the harvesting. Review of sales volumes were provided for review. Review of procedures in Tax Law Handbook Chapter 21 Page 21-13 describes procedures for collecting data. By law, the timber on MFL timber must be segregated from non-MFL timber. Cutting Report of Wood Products were provided for all completed harvests for all sites visited during the 2022 audit. ☒ Group entity does not issue any kind of certificates to their members that could be confused with FSC certificates per review of group records cited in this checklist and/or other evidence: (☐ no other evidence)	

Part III (Optional): Inclusion of Forestry Contractors in Groups (☒ NA, no forestry contractors)

REQUIREMENT	C/NC/NA
13. Requirements for forestry contractors	
13.1. Forestry contractors may only join an FSC FM/CoC group. <i>NOTE: Forestry contractors can join more than one group, and operate under the FSC group certificate(s) but only in the management units of the group(s) that they have joined.</i> <i>NOTE 2: Forestry contractors can have a separate CoC certificate to operate in management units outside the group.</i> <i>NOTE 3: Upon completion of the ongoing revision of standard FSC-STD-30-010 V2-0 FSC Controlled Wood Standard for Forest Management Enterprises, this clause will be reviewed to consider the possibility for forestry contractors to also join CW/FM groups.</i>	<i>This indicator is optional; evaluation of conformity occurs under 13.3.</i>
13.2. The Group Entity may allocate responsibilities to conform with the applicable Forest Stewardship Standard to forestry contractors in the group, as per Clause 3.1.	<i>This indicator is optional; evaluation of conformity occurs under 3.1 and 13.3</i>

13.3. A contract, including a declaration of consent, shall be signed by each forestry contractor wishing to join a group. In the contract, the forestry contractor shall: a) commit to follow the applicable Forest Stewardship Standard and the Group Rules, and to ensure that any sub-contractors will follow them as well; b) agree to allow the Group Entity, the certification body, FSC and ASI to fulfil their responsibilities; c) agree that the Group Entity will be the main contact for certification; d) include the agreed terms between the forestry contractor and the Group Entity.	☐ C ☐ NC ☒ N/A, private landowners only, no contractors under certificate
Evidence Section 13: N/A This certificate does not include contractors.	
14. Group Rules for contractors	
14.1. The Group Entity shall adapt the Group Rules to include forestry contractors.	☐ C ☐ NC ☒ N/A, private landowners only, no contractors under certificate
14.2. The Group Entity shall define the process for forestry contractors to report to the Group Entity the type (e.g., harvesting, planting, management plan development), location (management units of the group) and outcomes (e.g., volume harvested, number of plants planted, documents developed) of their operations.	☐ C ☐ NC ☒ N/A, private landowners only, no contractors under certificate
Evidence Section 14: N/A This certificate does not include contractors.	
15. Evaluation of new forestry contractors	
15.1. The Group Entity shall evaluate each forestry contractor applying to join the group, prior to approving the application, through: 15.1.1. An on-site evaluation of an operation in a sample management unit; and/or 15.1.2. A verification that the contractor has sufficient qualifications or knowledge to operate according to the applicable Forest Stewardship Standard and fulfil their responsibilities within the group.	☐ C, applies 15.1.1 and 15.1.2 or; ☐ C, applies 15.1.1 or; ☐ C, applies 15.1.2 ☐ NC ☒ N/A, private landowners only, no contractors under certificate
15.2. When a forestry contractor wants to move from one group to another group managed by the same Group Entity, the Group Entity shall implement this evaluation to allow for the move.	☐ C ☐ NC ☐ NA; this situation has not occurred ☒ N/A, private landowners only, no contractors under certificate
Evidence Section 15: N/A This certificate does not include contractors.	
16. Records regarding contractors	

16.1. When forestry contractors are included in the group, the Group Entity shall maintain up-to-date records, including: a) Name and contact details; b) The date of entering the group and, where relevant, the date of leaving the group, and the reason for leaving; c) Any records of training provided by the Group Entity; d) The results of the forestry contractors' monitoring through the sampled management units (Clause 17.1) and the targeted internal evaluation (Clause 18.1); e) Records of the harvesting and sales volumes, at least annually, if applicable, resulting from operations carried out by contractors within the group certificate.	☐ C ☐ NC ☒ N/A, private landowners only, no contractors under certificate						
Evidence Section 16: N/A This certificate does not include contractors.							
17. Internal monitoring with contractors in the group							
17.1. In management units where outsourced services are carried out only by forestry contractors in the group, the Group Entity shall follow Section 11 of this standard, but instead of using Table 1 in clause 11.4, the minimum sample of management units to be visited annually for internal monitoring shall be calculated according to Table 2: <table border="1" data-bbox="154 800 782 924"> <thead> <tr> <th>Activity in the management units</th> <th>Internal monitoring</th> </tr> </thead> <tbody> <tr> <td>Active management units</td> <td>$x = 0.6 * \sqrt{y}$</td> </tr> <tr> <td>Inactive management units</td> <td>$x = 0.1 * \sqrt{y}$</td> </tr> </tbody> </table> Where: x = number of management units to be sampled; y = number of active or inactive management units within each category.	Activity in the management units	Internal monitoring	Active management units	$x = 0.6 * \sqrt{y}$	Inactive management units	$x = 0.1 * \sqrt{y}$	☐ C ☐ NC ☐ N/A; not all outsourced services are carried out by forestry contractors ☒ N/A, private landowners only, no contractors under certificate
Activity in the management units	Internal monitoring						
Active management units	$x = 0.6 * \sqrt{y}$						
Inactive management units	$x = 0.1 * \sqrt{y}$						
Evidence Section 17: N/A This certificate does not include contractors.							
18. Internal monitoring of contractors							
18.1. The Group Entity shall implement a targeted internal evaluation of all forestry contractors included in the group at least once during the validity of the certificate. <i>NOTE: This targeted internal evaluation is additional to the internal monitoring of the contractors' performance through the management units sampled annually (as per Clause 17.1). The objective of this evaluation is to ensure that contractors are adequately fulfilling the responsibilities that the Group Entity has allocated to them (e.g., planning, evaluation of new members, internal monitoring, development of documents).</i>	☐ C ☐ NC ☒ N/A, private landowners only, no contractors under certificate						
18.1.1 The Group Entity shall increase this internal evaluation intensity when high risks are identified (e.g., recurrent non-conformities by the contractor, substantiated stakeholder complaints about the contractor's performance).	☐ C ☐ NC ☒ N/A, private landowners only, no contractors under certificate						
18.2 The Group Entity shall issue corrective action requests to address non-conformities identified during the monitoring of the forestry contractors and follow up their implementation.	☐ C ☐ NC ☐ N/A; no NC identified ☒ N/A, private landowners only, no contractors under certificate						
Evidence Section 18: N/A This certificate does not include contractors.							

19. Contractors' Chain of Custody	
19.1 Forestry contractors shall have records of the annual harvesting volume and annual FSC sales volume of their harvesting and sales activities covered by the certificate of the group.	☐ C ☐ NC ☒ N/A, private landowners only, no contractors under certificate
19.2 Such volume records shall be provided to the Group Entity.	☐ C ☐ NC ☒ N/A, private landowners only, no contractors under certificate
19.3 Forestry contractors shall ensure that all invoices for sales of FSC-certified material include the required information (as per the applicable Forest Stewardship Standard) and provide a copy of these invoices to the Group Entity.	☐ C ☐ NC ☒ N/A, private landowners only, no contractors under certificate
19.4 When selling FSC-certified material, the contractor shall use in the invoices the certificate code of the group from which the material comes from.	☐ C ☐ NC ☒ N/A, private landowners only, no contractors under certificate
Evidence Section 19: List evidence or check box below if table has been completed: ☒ N/A This certificate does not include contractors. ☐ See completed table in this report, "SCS FSC Chain of Custody Indicators for Forest Management Enterprises"	

Group Management Program Members Group Management Program Members



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