

DAISHOWA-MARUBENI INTERNATIONAL LTD.

Forest Resources Business Unit

CSA Z809-02 Internal Audit 2008



June 2008

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Prepared for:

DAISHOWA-MARUBENI INTERNATIONAL LTD.

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Prepared by:

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CONFIDENTIAL REPORT Daishowa Marubeni International Ltd., Peace River Pulp Division, Forest Resources Business Unit – CSA Internal Audit: June 2008

Audit Scope

Samuel Elkins, Continuous Improvement Coordinator engaged Robert Volkman CEA (SFM), to conduct a compliance audit of Peace River Pulp Division (PRPD) Forest Resources Business Unit's operations.

Audit Objective

The objective of the audit was to complete an internal audit of the Sustainable Forest Management System in preparation for the third party certification audit scheduled for August 2008.

Audit Period

The audit period covered activities from October 7, 2007 to June 30, 2008.

Audit Criteria

The Canadian Standards Association (CSA) Z809-02 Standard was the primary criteria for the audit. The auditors determined whether FRBU activities were compliant with the Standard. For those practices considered to not be in compliance, the auditor then evaluated the significance of the non-compliance, based on a number of criteria, including the magnitude of the event, the frequency of its occurrence and the severity of the consequences.

The auditors would categorize their findings into the following levels of compliance:

Conformity – in compliance, where the auditor finds that practices meets legislative or regulatory requirements.

Opportunity-for-Improvement – where the auditor believes that there is no occurrence of non-compliance but if the practice were to continue, it would

potentially lead to a non-compliance resulting in a minor or major non-conformance

Minor non-conformity – where the auditor, upon reaching a non-compliance conclusion, determines that one or more non-compliance event(s) was not considered significant. An action plan is required to address the minor non-conformity and a revisit was not required.

Major non-conformity – where the auditor determines a non-compliance event(s) or condition(s) was or would have the potential to be significant. An action plan is required to address the major non-conformity and a revisit to the site may be required upon completion of the action plan to assess its effectiveness.

As this is a “point in time” assessment, auditors can only determine compliance based on the site visits and the review of the particular practices or activities at each site.

Audit Team

Robert Volkman (Lead Auditor) conducted the CSA internal audit. Robert is a Certified Environmental Auditor, Certified Environmental Practitioner, and a Registered Forest Technologist in British Columbia and Alberta. Samuel Elkins (auditor) accompanied Robert during field and office assessment work.

Audit Process

The preliminary meeting was held June 15, 2008. The on-site portion of the CSA SFM internal audit was conducted from June 15th to 19th, 2008 and was done in conjunction with the second phase of the compliance audit. The compliance audit was reported out separately in July 2008 (refer to 2008 Compliance Audit Report).

Audit Observations

A number of good practices as it related to FRBU's operations and activities were observed.

A number of initiatives have been progressing forward with respect to DMI PRPD achieving the CSA Sustainable Forest Management certification. The Public Advisory Committee has been functioning for almost two years, since its initial inception in November 2006. PAC membership continues to be strong as some original participants have moved on but through continued recruitment drives, individuals and organizations continue to play a role in the development of the SFM Plan (the Detailed Forest Management Plan).

The DMI PRPD website shows a concerted effort by DMI staff to provide the general public with information regarding this certification effort. Several videos focusing on environmental stewardship and field operations (chipping operations & tree processing comparison) have been developed along with an e-learning forest stewardship course. These videos and e-learning course provided FRBU opportunities to meet a number of specific requirements in the Standard. The on-line videos also allow FRBU to meet training requirements and with such a diverse workforce, paper and electronic formats address potential linguistic barriers.

The PAC process is also on-line (though secure), it allows members to access information related to the public participation process that they are involved in from meeting minutes to SFM related documents and knowledge. This also allows the general public to view FRBU's progress towards achieving certification.

The guide put together by DMI and their consultant pertaining to species at risk is also recognized as a proactive approach in providing a tool for layout, operations, and supervisory personnel.

Audit Conclusions

Major Non-conformance

No major non-conformances were noted.

Minor Non-conformance

There is one minor non-conformance (NC-001-SFM2008) noted during the audit.

NC-001-SFM2008

This minor non-conformance relates to the SFM manual. The Z809-02 Standard makes specific reference in its requirements for FRBU to consider having a manual. This manual provides guidance to the system and ensures all requirements of the Standard were met. FRBU was in the process of updating the EMS manual and combining the requirements of both EMS and SFM into one manual. At the time of this audit, the manual was not finalized. During this review, a number of opportunities-for-improvement were identified.

Collectively, these opportunities-for-improvement were rolled up into the minor non-conformance due to the pervasiveness of the findings related to one issue.

These opportunities-for-improvement are:

- 7.3.4 Rights and Regulations, sections c) & e)
- 7.3.5 Incorporation of Public Participant Requirements
- 7.4.1 Structure and Responsibility
- 7.4.2 Training, Awareness, Qualifications, & Knowledge
- 7.3.7 SFM Plan, section a)
- 7.4.4.1 SFM Documentation-General

- 7.4.4.2 SFM System Manual
- 7.4.5 Document Control
- 7.4.6 Operational Procedures and Control
- 7.5.1 Monitoring and Measurement, section a) & c)
- 7.5.2 Corrective and Preventative Action
- 7.5.3 Records
- 7.5.4 Internal Audits to the SFM Requirements
- 7.6 Management Review

FRBU should understand that its commitment to sustainable forest management was reflected in on-the-ground practices assessed during the internal EMS audit conducted in February 2008 and the internal Compliance Audit conducted in February & June 2008. In both audits, no adverse impacts to the environment were identified.

Opportunities-for-Improvement

There were two opportunities-for-improvement (OFI-001-SFM2008, OFI-002-SFM2008) noted during this audit.

OFI-001-SFM2008

The SFM requirement 7.3.1 Planning states *the organization shall designate a clearly defined forest area to which this Standard applies and the organization shall define the geographic extent and the respective ownership and management responsibilities for the DFA*. There was no map or DFA designated and as a result, was not publicly available.

OFI-002-SFM2008

The SFM requirement 7.4.3.1 Communication-General, section c) states *make the SFM plan publicly available*. The DFMP and associated documents were not publicly available.

Audit Summary

This internal SFM audit allowed FRBU to see where the operation may need to focus its attention when it comes to areas not previously identified as an issue.

There are no major non-conformities identified in this audit. Minor non-conformities require an action plan within a reasonable time period (i.e. 30 days).

Opportunities-for-improvement do not require an action plan but if not addressed appropriately, may lead to a minor non-conformance at subsequent internal audits.

There have been one minor non-conformance, and two opportunities for improvement identified in this internal SFM audit.

Disclaimer / Statement of Limitations

This audit report was prepared exclusively for Daishowa-Marubeni International Ltd. (DMI) Peace River Pulp Division, Forest Resources Business Unit. The scope and accuracy of information, findings and recommendations contained herein is consistent with the level of effort expended and is based on: i) information provided by FRBU personnel; the scope of operations, activities and aspects inspected or about which information was provided; ii) limited on-site inspection and interviews conducted by the audit team.

Thank you for the opportunity to complete this internal audit. Please contact me if you have any questions or concerns.

Sincerely,



Robert Volkman, PMP RFT (BC & AB) CEA (SFM) CCEP

Appendix A
Detailed SFM Checklist

Section	Specific Requirement	Additional Information	Audit Evidence	Meets Standard (Y/N)	Auditor Opinion	Gap Identification
4.1 General Requirements	The organization shall meet the SFM requirements of this Standard, which include but are not limited to:					
	a) compliance with relevant legislation on the DFA;	See 7.5.1- Monitoring and Measuring	Reviewed the EMS Manual Version 1.2 dated February 7, 2008 (specifically Chapter 5 Legal and Other Requirements, Appendix B List of Legal and Other Requirements, and Chapter 13 Monitoring and Measurement and Evaluation of Compliance).	Y	A review of non-conformities, correctiveness, and preventative action records including previous EMS and Compliance audits showed no issues with ownership or tenure rights.	No issues noted regarding this specific requirement.
	b) appropriate values, objectives, indicators, and targets that clearly address the CCFM SFM criteria and CSA SFM elements in this Standard;		Reviewed the "Summary Documentation Detailed Forest Management Plan-Revision 2007" document dated March 12, 2008.	Y	The values and objectives identified in section 4.0 of the referenced document conformed to the CCFM SFM criteria of the Standard as they are clearly identified. Section 5.0 of the document addressed the indicator and targets and clearly states linkages to the CSA SFM elements of the Standard.	No issues noted regarding this specific requirement.
	c) ongoing and meaningful public participation;	See 5.3.1- Basic Operating Rules	Reviewed the PAC process including meeting minutes and Terms of Reference.	Y	The auditor understands the PAC is an on-going process including consultation with aboriginal communities. The Terms of Reference as well as the PAC would undergo an annual review which the auditor is confident that will keep the process relevant and meet these specific requirements.	No issues noted regarding this specific requirement.
	d) progress towards or achievement of performance targets; and	See 6.0- SFM Performance Requirements	The auditor assessed the specific requirements, please refer to each section for details.	Y	The auditor assessed the specific requirements, please refer to each section for details.	No issues noted regarding this specific requirement.
	e) continual improvement in performance.		The auditor assessed the specific requirements, please refer to each section for details.	Y	The auditor assessed the specific requirements, please refer to each section for details.	No issues noted regarding this specific requirement.
4.2 Required Activities	To meet all the SFM requirements of this Standard, the organization shall meet the					
	a) public participation requirements described in Clause 5;	See 5.1- Basic Requirements	The auditor assessed the specific requirements, please refer to each section for details.	Y	The auditor assessed the specific requirements, please refer to each section for details.	No issues noted regarding this specific requirement.
	b) performance requirements described in Clause 6; and	See 6.0- SFM Performance Requirements	The auditor assessed the specific requirements, please refer to each section for details.	Y	The auditor assessed the specific requirements, please refer to each section for details.	No issues noted regarding this specific requirement.
	c) system requirements described in Clause 7,	See 7.1- General SFM Requirements	The auditor assessed the specific requirements, please refer to each section for details.	N	The auditor identified a number of deficiencies in this section, please refer to each section for details.	The deficiencies identified are mostly related to the lack of a SFM manual, training requirements, and public availability of documents.
5.1 Basic Requirements	The organization shall establish and implement a public participation process by either					
	a) starting a new process;		DMI PRPD is reviving a previous process that was initially started in 1989 during the original FMA acquisition as it related to the pulp mill and its operations. This public advisory committee (Public Advisory Committee Regarding Diashowa - PACRD) was involved in the 1991 Preliminary Forest Management Plan and the 1992 Detailed Forest Management Plan (DFMP). In 1997, a sub-committee was created called "Eco-Pac" and was formed from the PACRD. This committee was a loosely organized group of municipal government and private citizens. "Eco-Pac" played a role in the 1999 DFMP, however, with no clear terms of reference, the Plan was submitted with varying degrees of satisfaction amongst the participants. In 2004, both the PACRD and "Eco-Pac" were disbanded. With DMI PRPD deciding to pursue third party certification in 2005 and more specifically CSA, a decision was made to revive the public advisory committee process.	Y	A review of the documentation provided shows clear evidence that DMI PRPD had established a PAC process from its initial inception in 1989 to 2004. Although there are times when the PAC organization did not follow the requirements of CSA ("Eco-Pac") as it was a loosely structured group with no clear terms of reference, the PAC has provided input to several forest management plan documents covering the defined forest area. This review has provided the auditor with evidence supporting the conclusion that an existing process has been revived.	No issues noted regarding this specific requirement.
	b) building on an existing process; or					
	c) reviving a previous process.					
5.2 Interested Parties	The organization shall					
	a) openly seek representation from a broad range of interested parties, including DFA-related workers, and invite them to participate in developing the public participation process;	The organization should openly seek representation from those directly affected or interested in Forest Management within the DFA.	Based on experiences with PAC, DMI PRPD decided to hold several preliminary meetings with staff and outside consultants. The focus of these meetings was to develop an open recruitment process. The objective: "to achieve depth and breadth of representation on the PAC and attract members to the PAC covering the geographic scope of DMI forest management regions and quotas". These meetings commenced in May 2006 and discussions revolved around a "Scoping Matrix for Public Participation CSA". This document followed CSA Clause 5 and identified a potential sequence of tasks involved to meet each requirement. Another outcome of these meetings was a "Recruitment Process Outline" document that identified the relevant stakeholder groups, method of recruitment, and any partnerships to aid in the recruitment process.	Y	The auditor concluded that representation was solicited for the following stakeholder groups: public at large, municipalities, non-governmental organizations, aboriginal, community/gov't, and industry. This opinion is supported by documentation such as the "Total Mailout List PAC Recruitment" that shows a targeted participant list of 69 people representing a cross-section of individuals and organizations. DMI PRPD developed this list from a database of 1500 contacts supplied to DMI by the Boreal Forest Research Centre. This database was assembled from participants in Boreal Centre events and contacts who receive the Boreal Centre newsletter. DMI PRPD reviewed this list and revised the list to reflect additional business associates in the DFA and any contacts made through private lands timber procurement (according to the "Recruitment Process Outline" document). The introduction section of PAC meeting minutes #1 outlined the participant's backgrounds and from the list, it showed that there were diverse backgrounds and interests in this process.	No issues noted regarding this specific requirement.
	b) provide interested parties with relevant background information;		Reviewed a master list ("Table of Sectors/Organizations") which outlined the six sector groups and the geographic areas influenced by the DFA. These areas included Peace River, Fairview, Hines Creek, Manning/Keg River, and High Level. The table identified recruitment strategies for each sector including the individuals/organizations that would be contacted. Another method that DMI used was advertisements in northern community newspapers (Fairview, Peace River, Manning, and High Level) inviting participants.	Y	The auditor concluded that representation was solicited for the following stakeholder groups: public at large, municipalities, non-governmental organizations, aboriginal, community/gov't, and industry. The representation was for individuals and organizations. This opinion is supported by documentation provided by DMI and interviews with staff; and documentation obtained from the Boreal Forest Research Centre (BRFC) and interviews with the BRFC contact person.	No issues noted regarding this specific requirement.
	c) demonstrate through documentation that efforts were made to contact Aboriginal forest users and communities affected by or interested in forest management in the DFA	Review Provincial consultation process and ensure that the current process DMI is utilizing addresses all concerns. In some cases, Aboriginal consultation may require a separate process.	DMI PRPD contacted the Métis Nation Zone 6 by mail out. The Woodland Cree (Peace), Duncan First Nation (Fairview), Métis Local (Manning/Keg River), High Level Indian Regional Council, and Paddle Prairie Métis (High Level) were contacted through direct methods.	Y	Most of the evidence supporting this conclusion comes from an interview with DMI's aboriginal advisor and the documentation that was provided. Most of the information provided supports the intention of this specific requirement to make contact with Aboriginal forest users and communities affected by or interested in forest management in the DFA. The auditor has ensured DMI that the documentation and notes from the interview remain confidential due to the sensitivity surrounding these aboriginal relationships and its desire to further enhance the efforts made to date. The auditor is open to the external auditor conducting any follow-up through an interview with regards to conclusions drawn for this requirement. Refer to the CSA standards with respect to 5.2.1.	No issues noted regarding this specific requirement.
d) demonstrate through documentation that efforts were made to encourage Aboriginal forest users and communities to become involved in identifying and addressing SFM values;						

Section	Specific Requirement	Additional Information	Audit Evidence	Meets Standard (Y/N)	Auditor Opinion	Gap Identification
	e) recognize Aboriginal and treaty rights and agree that Aboriginal participation in the public participation process will not prejudice those rights				to the SFM principles with respect to 5.2 c).	
	f) establish and maintain a list of interested parties, including those that chose to participate, those that decided not to participate, and those that were unable to participate. The list shall contain names and contact information, as well as any links to the organization	The organization must ensure to document evidence of invitations extended to participants, whether or not they choose to participate, and if they do not participate, the reason for the decision if it is available.	DMI entered into a contractual relationship with the BRFC as part of the public participation process. BRFC kept all the records and documentation related to the PAC process including but not limited to the request for public participation, prepared master lists for mail outs, supplied the meeting room, provided the participants with upcoming meeting agendas, distributed meeting packages, recorded minutes, and provided documentation storage, etc.	Y	The documentation review included the BRFC contact person interview and it supported the auditor's conclusions that this requirement had been met. The auditor reviewed an initial package of information provided to him by BRFC and also received an extensive email log which documented the entire PAC process to date. In addition to the documents, a timeline was also supplied outlining the activity and showed the public participation process from inception to the date of this review (June 2006 to June 2008). DMI and BRFC actively pursued participants over a two month period from July to September 2006 through the use of this master list . The PAC members could also be found listed in the meeting minutes dated November 22, 2006.	No issues noted regarding this specific requirement.
The organization shall demonstrate that						
5.3.1 Basic Operating Rules	a) the public participation process works according to clearly defined operating rules that contain provisions on	PAC members are required that there be agreement on the operating rules that guide the process.	Reviewed the PAC meeting minutes from November 8, 2006 to June 25, 2008.	Y	The Draft Terms of Reference dated November 19, 2007 were first discussed on the January 10, 2007 PAC meeting. A number of comments were made pertaining to the document throughout the session. The discussion continued in the February 7, 2007 meeting with a number of actions set out for revision to the document. The TOR was accepted by PAC members on February 28, 2007. in the meeting dated November 28, 2007, it was agreed to review the TOR on an annual basis and the latest version of the TOR was updated February 5, 2008.	No issues noted regarding this specific requirement.
	i) content;	The operating rules need to specify the range of considerations and issues to be addressed in the process.				
	ii) goals;	The purposes for the public participation process need to be defined.				
	iii) timelines;	The operating rules need to specify the duration of various stages of the process, including delivery dates for key outcomes.				
	iv) internal and external communication;	Thought should be given to the ways in which the organization will communicate with other participants, participants will communicate and interact with one another, and participants will communicate with the public.				
	v) resources (including human, physical, financial, information, and technological, as necessary and reasonable);	The operating rules need to specify the resources that will be made available for the process, by which parties, and under what conditions.				
	vi) roles, responsibilities, and obligations of participants and their organizations;	The expectations on the part of both the participants and the organization should be clear at the outset and throughout the entire process.				
	vii) conflict of interest;	The process needs to have a system to deal with conflicts of interest that must be declared.				
	viii) decision-making methods;	Participants need to know how meetings will be conducted and decisions made.				
	ix) authority for decisions;	The operating rules should clarify which participants in the process have the authority to decide on specific matters.				
	x) mechanisms to adjust the process as needed;	Change/review process need to be identified.				
	xi) access to information (including this Standard);	Participants must be provided access to this standard and all relevant information for the process.				
	xii) the participation of experts, other interests, and government; and	The participants may at times find it useful to invite experts to discuss technical issues.				
	xiii) a dispute-resolution mechanism; and	The operating rules need to outline a means of dealing with conflict.				
b) the participants have agreed to the public participation process operating rules.						
a) In the public participation process, interested parties shall have opportunities to work with the organization to						
5.4 Content	i) identify and select values, objectives, indicators and targets, based on the CSA SFM elements and any other elements of relevance to the DFA;	It is the organization's responsibility to provide interested parties with an opportunity to participate in all of the items listed in Item a). However, the level of involvement will be up to the participants. If the participants choose to focus on only some of the items that they consider to be significant, it remains the responsibility of the organization to address all of them and to report back to the participants on its decisions. The participants would then be in a position to provide input, should they so desire.	Reviewed the PAC meeting minutes from November 8, 2006 to June 25, 2008.	Y	The auditor determined that wherever possible, public participation played a role in addressing this requirement. For example, under monitoring, a PAC member was an observer during the field portion of the EMS audit which provided a better understanding of this process.	No issues noted regarding this specific requirement.
	ii) develop alternative strategies to be assessed;					
	iii) assess alternative strategies and select the preferred one;					
	iv) review the SFM plan;					
	v) design monitoring programs, evaluate results, and recommend improvements; and					
	vi) discuss and resolve any issues relevant to SFM in the DFA;					

Section	Specific Requirement	Additional Information	Audit Evidence	Meets Standard (Y/N)	Auditor Opinion	Gap Identification
	b) The organization and the public participation process shall ensure that the values, objectives, indicators, and targets are consistent with relevant government legislation, regulations, and policies.	The process must, at minimum, comply with the existing government laws and regulations.	The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual. Reviewed the EMS manual and more specifically Chapter 5 Legal and Other Requirements and Appendix B.	Y	The values and objectives identified in section 4.0 of the referenced document conformed to the CCFM SFM criteria of the Standard as they were clearly identified. Section 5.0 of the document addressed the indicator and targets and clearly stated linkages to the SFM criteria and elements. The process also followed the Alberta planning Standard v4.0 as required by Alberta Sustainable Resource Development.	No issues noted regarding this specific requirement.
5.5 Communication	The organization shall					
	a) provide access to information about the DFA and the SFM requirements;	The organization will need to provide information for the participants to review and comment upon.				
	b) provide information to a broader public about the progress being made in the implementation of this Standard;					
	c) make allowances for different linguistic, cultural, geographic, or informational needs of interested parties;					
	d) demonstrate that there is ongoing public communication about the DFA, including the public participation process; and	The organization should take the public input seriously and demonstrate that it is responsive to and respectful of this input. The organization should clearly explain how decisions, including any trade offs, are reached.	The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual. Reviewed the EMS manual and more specifically Chapter 9 Communications and associated procedures, checklists, and forms. This also included a review of the PAC meeting minutes from November 8, 2006 to June 25, 2008.	Y	The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual. The external DMI PRPD website did provide access to a wealth of information that pertained to the EMS and SFM including previously mentioned documents in this assessment. There was also a tab <i>Media Gallery</i> that has an environmental stewardship video and a forest stewardship training course, both with references to CSA and the SFM Standard. Other parts of the EMS system are in video format as well to address issues around language. The PAC members also have their own portal access on the external website that provides all the documents and presentations that have been part of the process. DMI also commits considerable time to addressing marketing as well as client questions through telephone conversations, field tours, and email questionnaires.	No issues noted regarding this specific requirement.
	e) demonstrate that all input is considered, and responses are provided.		The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual. Reviewed the EMS manual and more specifically Chapter 9 Communications and associated procedures, checklists, and forms.	Y	DMI had developed an extensive communications protocol for both internal and external communications including a procedure to address public/environmental concerns. DMI PRPD had a database referred to as TrAction that these concerns were recorded and any follow-up actions were tracked. The database also allowed for assessment of any potential trends.	Even though there was no SFM manual and no links to SFM in the EMS manual, the auditor determined that there are no issues regarding this specific requirement. The established procedures and database functionality that ensured no action items "fell through the cracks" provided the auditor with appropriate audit evidence to draw this conclusion.
6.0 SFM Performance Requirements	The organization, in conformance with the public participation process requirements set out in Clause 5, shall identify DFA-specific values, objectives, indicators, and targets for each of the CSA SFM elements described in Clause 6, as well as any other values associated with the DFA.					
CCFM Criterion 1- Conservation of Biological Diversity	Conserve biological diversity by maintaining integrity, function, and diversity of living organisms and the complexes of which they are part.		Reviewed the "Summary Documentation Detailed Forest Management Plan-Revision 2007" document dated March 12, 2008.	Y	Refer to the document for the established value(s), objective(s), indicator(s), and target(s).	The DFMP document provides appropriate audit evidence to support the auditor's conclusion that this requirement has been met.
	CSA SFM Element 1.1 Ecosystem Diversity					
	Conserve ecosystem diversity at the landscape level by maintaining the variety of communities and ecosystems that naturally occur in the DFA.		Reviewed the "Summary Documentation Detailed Forest Management Plan-Revision 2007" document dated March 12, 2008.	Y	Refer to the document for the established value(s), objective(s), indicator(s), and target(s).	The DFMP document provides appropriate audit evidence to support the auditor's conclusion that this requirement has been met.
	CSA SFM Element 1.2 Species Diversity					
	Conserve species diversity by ensuring that habitats for the native species found in the DFA are maintained through time.		Reviewed the "Summary Documentation Detailed Forest Management Plan-Revision 2007" document dated March 12, 2008.	Y	Refer to the document for the established value(s), objective(s), indicator(s), and target(s).	The DFMP document provides appropriate audit evidence to support the auditor's conclusion that this requirement has been met.
	CSA SFM Element 1.3 Genetic Diversity					
	Conserve genetic diversity by maintaining the variation of genes within species.	Demonstrate conservation of genetic diversity by maintaining the variations of genes within the species	Reviewed the "Summary Documentation Detailed Forest Management Plan-Revision 2007" document dated March 12, 2008.	Y	Refer to the document for the established value(s), objective(s), indicator(s), and target(s).	The DFMP document provides appropriate audit evidence to support the auditor's conclusion that this requirement has been met.
CSA SFM Element 1.4 Protected Areas and Sites of Special Biological Significance						
Respect protected areas identified through government processes. Identify sites of special biological significance within the DFA and implement management strategies appropriate to their long-term maintenance.	Identify sites of special biological significance within the DFA and implement management strategies appropriate to their long term maintenance	Reviewed the "Summary Documentation Detailed Forest Management Plan-Revision 2007" document dated March 12, 2008.	Y	Refer to the document for the established value(s), objective(s), indicator(s), and target(s).	The DFMP document provides appropriate audit evidence to support the auditor's conclusion that this requirement has been met.	
CCFM Criterion 2- Maintenance and Enhancement of Forest Ecosystem Condition and Productivity	Conserve forest ecosystem condition and productivity by maintaining the health, vitality, and rates of biological production.		Reviewed the "Summary Documentation Detailed Forest Management Plan-Revision 2007" document dated March 12, 2008.	Y	Refer to the document for the established value(s), objective(s), indicator(s), and target(s).	The DFMP document provides appropriate audit evidence to support the auditor's conclusion that this requirement has been met.
	CSA SFM Element 2.1 Forest Ecosystem Resilience					
	Conserve ecosystem resilience by maintaining both ecosystem processes and ecosystem conditions.		Reviewed the "Summary Documentation Detailed Forest Management Plan-Revision 2007" document dated March 12, 2008.	Y	Refer to the document for the established value(s), objective(s), indicator(s), and target(s).	The DFMP document provides appropriate audit evidence to support the auditor's conclusion that this requirement has been met.
	CSA SFM Element 2.2 Forest Ecosystem Productivity					
Conserve forest ecosystem productivity and productive capacity by maintaining ecosystem conditions that are capable of supporting naturally occurring species.		Reviewed the "Summary Documentation Detailed Forest Management Plan-Revision 2007" document dated March 12, 2008.	Y	Refer to the document for the established value(s), objective(s), indicator(s), and target(s).	The DFMP document provides appropriate audit evidence to support the auditor's conclusion that this requirement has been met.	
CCFM Criterion 3- Conservation of Soil and Water Resources	Conserve soil and water resources by maintaining their quantity and quality in forest ecosystems.		Reviewed the "Summary Documentation Detailed Forest Management Plan-Revision 2007" document dated March 12, 2008.	Y	Refer to the document for the established value(s), objective(s), indicator(s), and target(s).	The DFMP document provides appropriate audit evidence to support the auditor's conclusion that this requirement has been met.
	CSA SFM Element 3.1 Soil Quality and Quantity					
	Conserve soil resources by maintaining soil quality and quantity.		Reviewed the "Summary Documentation Detailed Forest Management Plan-Revision 2007" document dated March 12, 2008.	Y	Refer to the document for the established value(s), objective(s), indicator(s), and target(s).	The DFMP document provides appropriate audit evidence to support the auditor's conclusion that this requirement has been met.
	CSA SFM Element 3.2 Water Quality and Quantity					
Conserve water resources by maintaining water quality and quantity.	Demonstrate conservation of water resources by maintaining soil quality and quantity	Reviewed the "Summary Documentation Detailed Forest Management Plan-Revision 2007" document dated March 12, 2008.	Y	Refer to the document for the established value(s), objective(s), indicator(s), and target(s).	The DFMP document provides appropriate audit evidence to support the auditor's conclusion that this requirement has been met.	
	Maintain forest conditions and management activities that contribute to the health of global ecological cycles.		Reviewed the "Summary Documentation Detailed Forest Management Plan-Revision 2007" document dated March 12, 2008.	Y	Refer to the document for the established value(s), objective(s), indicator(s), and target(s).	The DFMP document provides appropriate audit evidence to support the auditor's conclusion that this requirement has been met.

Section	Specific Requirement	Additional Information	Audit Evidence	Meets Standard (Y/N)	Auditor Opinion	Gap Identification
CCFM Criterion 4 — Forest Ecosystem Contributions to Global Ecological Cycles	CSA SFM Element 4.1 Carbon Uptake and Storage					
	Maintain the processes that take carbon from the atmosphere and store it in forest ecosystems.	Organizations need to be aware whether a specific forest is expected to be a net carbon source or sink over the period normally used for forecasting.	Reviewed the "Summary Documentation Detailed Forest Management Plan-Revision 2007" document dated March 12, 2008.	Y	Refer to the document for the established value(s), objective(s), indicator(s), and target(s).	The DFMP document provides appropriate audit evidence to support the auditor's conclusion that this requirement has been met.
	CSA SFM Element 4.2 Forest Land Conversion					
	Protect forestlands from deforestation or conversion to non-forests.	Forest managers need to reduce the amount of area converted to non-forest ecosystems as much as possible.	Reviewed the "Summary Documentation Detailed Forest Management Plan-Revision 2007" document dated March 12, 2008.	Y	Refer to the document for the established value(s), objective(s), indicator(s), and target(s).	The DFMP document provides appropriate audit evidence to support the auditor's conclusion that this requirement has been met.
CCFM Criterion 5 — Multiple Benefits to Society	Sustain flows of forest benefits for current and future generations by providing multiple goods and services.	Through the public participation process and the implementation of the SFM, the organization should address such matters	Reviewed the "Summary Documentation Detailed Forest Management Plan-Revision 2007" document dated March 12, 2008.	Y	Refer to the document for the established value(s), objective(s), indicator(s), and target(s).	The DFMP document provides appropriate audit evidence to support the auditor's conclusion that this requirement has been met.
	CSA SFM Element 5.1 Timber and Non-Timber Benefits					
	Manage the forest sustainably to produce an acceptable and feasible mix of both timber and non-timber benefits.	Non timber values include outdoor activities, sustainable harvest of timber and non-timber resources, maintenance of economically viable hunting & fishing activities, tourism and protection of cultural and heritage resources.	Reviewed the "Summary Documentation Detailed Forest Management Plan-Revision 2007" document dated March 12, 2008.	Y	Refer to the document for the established value(s), objective(s), indicator(s), and target(s).	The DFMP document provides appropriate audit evidence to support the auditor's conclusion that this requirement has been met.
	CSA SFM Element 5.2 Communities and Sustainability					
	Contribute to the sustainability of communities by providing diverse opportunities to derive benefits from forests and to participate in their use and management.	Diversification of industry and opportunities for improvement.	Reviewed the "Summary Documentation Detailed Forest Management Plan-Revision 2007" document dated March 12, 2008.	Y	Refer to the document for the established value(s), objective(s), indicator(s), and target(s).	The DFMP document provides appropriate audit evidence to support the auditor's conclusion that this requirement has been met.
	CSA SFM Element 5.3 Fair Distribution of Benefits and Costs					
	Promote the fair distribution of timber and non-timber benefits and costs.	Including fair and reasonable wages for DFA related workers, fair return on investment for DFA contractors, local taxation as determined by a assessments, revenues to the crown, cost sharing activities and educational programs for DFA workers.	Reviewed the "Summary Documentation Detailed Forest Management Plan-Revision 2007" document dated March 12, 2008.	Y	Refer to the document for the established value(s), objective(s), indicator(s), and target(s).	The DFMP document provides appropriate audit evidence to support the auditor's conclusion that this requirement has been met.
CCFM Criterion 6 — Accepting Society's Responsibility for Sustainable Development	Society's responsibility for sustainable forest management requires that fair, equitable, and effective forest management decisions are made.		Reviewed the "Summary Documentation Detailed Forest Management Plan-Revision 2007" document dated March 12, 2008.	Y	Refer to the document for the established value(s), objective(s), indicator(s), and target(s).	The DFMP document provides appropriate audit evidence to support the auditor's conclusion that this requirement has been met.
	CSA SFM Element 6.1 Aboriginal and Treaty Rights					
	Recognize and respect Aboriginal and treaty rights.	Organizations are required to be in compliance with government regulations and policies and should be able to demonstrate compliance.	Reviewed the "Summary Documentation Detailed Forest Management Plan-Revision 2007" document dated March 12, 2008.	Y	Refer to the document for the established value(s), objective(s), indicator(s), and target(s).	The DFMP document provides appropriate audit evidence to support the auditor's conclusion that this requirement has been met.
	CSA SFM Element 6.2 Respect for Aboriginal Forest Values, Knowledge, and Uses					
	Respect traditional Aboriginal forest values and uses identified through the Aboriginal input process.		Reviewed the "Summary Documentation Detailed Forest Management Plan-Revision 2007" document dated March 12, 2008.	Y	Refer to the document for the established value(s), objective(s), indicator(s), and target(s).	The DFMP document provides appropriate audit evidence to support the auditor's conclusion that this requirement has been met.
	CSA SFM Element 6.3 Public Participation					
	Demonstrate that the SFM public participation process is designed and functioning to the satisfaction of the participants.		Reviewed the "Summary Documentation Detailed Forest Management Plan-Revision 2007" document dated March 12, 2008.	Y	Refer to the document for the established value(s), objective(s), indicator(s), and target(s).	The DFMP document provides appropriate audit evidence to support the auditor's conclusion that this requirement has been met.
	CSA SFM Element 6.4 Information for Decision-Making					
	Provide relevant information to interested parties to support their involvement in the public participation process, and increase knowledge of ecosystem processes and human interactions with forest ecosystems.		Reviewed the "Summary Documentation Detailed Forest Management Plan-Revision 2007" document dated March 12, 2008.	Y	Refer to the document for the established value(s), objective(s), indicator(s), and target(s).	The DFMP document provides appropriate audit evidence to support the auditor's conclusion that this requirement has been met.
7.1 General SFM Requirements	The organization shall establish and maintain an SFM system, as described in Clause 7.	The organization is required to establish SFM values, objectives and targets for all CSA SFM elements and then develop an SFM plan that describes the methods by which the targets can be achieved.				
7.2 SFM Policy	The top management shall define and maintain the organization's SFM commitment through policy statements and/or other documented public statements. The statement(s) shall contain a commitment to a) achieve and maintain SFM; b) meet or exceed all relevant legislation, regulations, policies, and other requirements to which the organization subscribes; c) respect Aboriginal and treaty rights; d) provide for public participation; e) provide participation opportunities for Aboriginal peoples with respect to their rights and interests in SFM; provide conditions and safeguards for the health and safety of DFA-related workers and the public;		A signed copy (by top management) of the Sustainable Forest Management Principles was provided to the auditor.	Y	The Sustainable Forest Management Principles met the requirements (a-h) outlined in this section of the Standard. Top management identified as part of the CSA certification process was the Forest Resources Business Unit Leader. It was noted that the mill manager was also a signatory to the SFM Principles, though not required, it showed overall corporate support.	No issues noted regarding this specific requirement.

Section	Specific Requirement	Additional Information	Audit Evidence	Meets Standard (Y/N)	Auditor Opinion	Gap Identification
	g) improve knowledge about the forest and SFM and to monitor advances in SFM science and technology and incorporate them where applicable; and h) demonstrate continual improvement in SFM.					
	The statement(s) shall be documented, communicated, and made readily available.		The SFM Principles were posted on the external website: (http://www.dmi.ca/about_dmi/dmi_in_alberta/prpd/ems/policies.html)	Y	The auditor confirmed that the SFM Principles were posted on the website.	No issues noted regarding this specific requirement.
7.3.1 Planning	The organization shall designate a clearly defined forest area to which this Standard applies.	Require a map and defined document of DFA. Area of DFA must be updated regularly (annually) with area (deletions from industrial development).	There is no map or defined document for the DFA readily available to DMI staff, DFA related workers, or the general public.	N	The auditor found a reference in one document that outlined the extent of the DFA and provided an associated map. This document and map was the Terms of Reference (TOR) document (dated November 19, 2007) prepared for the PAC members and was in subsequent TOR documents (dated February 5, 2008). As this is the first internal audit of the CSA Standard, annual updates were not required with respect to deletions from industrial development. Of note, DMI as part of their GIS program is capable of tracking these deletions on an annual basis.	DMI PRPD was required to provide a document or map outlining the DFA not only to the PAC members but to staff, DFA related workers, and the general public. As there was a document and an associated map, this issue was considered an area of improvement.
	The organization shall define the geographic extent and the respective ownership and management responsibilities for the DFA.	Require a map and defined document of DFA. Area of DFA must be updated regularly (annually) with area (deletions from industrial development).	There is no map or defined document for the DFA readily available to DMI staff, DFA related workers, or the general public.	N	The auditor found a reference in one document that outlined the extent of the DFA and provided an associated map. This document and map was the Terms of Reference (TOR) document (dated November 19, 2007) prepared for the PAC members and was in subsequent TOR documents (dated February 5, 2008). As this is the first internal audit of the CSA Standard, annual updates were not required with respect to deletions from industrial development. Of note, DMI as part of their GIS program is capable of tracking these deletions on an annual basis.	DMI PRPD was required to provide a document or map outlining the DFA not only to the PAC members but to staff, DFA related workers, and the general public. As there was a document and an associated map, this issue was considered an area of improvement.
7.3.2 Ownership Rights and Responsibilities	The organization shall respect the legal rights and responsibilities of other parties in the DFA that are not part of the registration applicant.	Other parties in the DFA that are not part of the registration applicant but whose legal rights and responsibilities must be respected and documented (trappers, guide and outfitters, quota holders, etc)	Reviewed a file DFMP Development Team with respect to a process that was set up between DMI and the other quota holders on the DFA. DMI and the quota holders established a Terms of Reference. Trappers and guide outfitters are notified of any DMI activity that may directly influence their trap lines or guide outfitting areas (a requirement of Annual Operating Plan).	Y	Interviews with DMI staff and a documentation review showed that this requirement was being met. As the DFMP is an on-going process, DMI would be expected to continue this process with the quota holders. As for the trappers and guide outfitters, it is a legislative requirement for approval of the Annual Operating Plan (AOP) that the affected parties are notified with a copy of the Final AOP document and the AOP map.	No issues noted regarding this specific requirement.
7.3.3 Shared Responsibilities	The organization shall ensure that all parties necessary to address the CSA SFM elements for the DFA are involved in the process.	Demonstrate contribution to the sustainability of communities by providing diverse opportunities to derive benefits from forests and to participate in their use and management	This requirement is being addressed through the PAC process and direct consultation with aboriginal communities.	Y	Refer to section 5.2 Interested Parties	No issues noted regarding this specific requirement.
	The organization shall clearly describe the respective roles and responsibilities of the parties involved.		This requirement is being addressed through the PAC process and direct consultation with aboriginal communities.		Refer to section 5.2 Interested Parties	No issues noted regarding this specific requirement.
7.3.4 Rights and Regulations	The organization shall					
	a) demonstrate that relevant legislation and regulatory requirements that relate to ownership, tenures, and rights and responsibilities in the DFA have been identified and complied with;	The organization should establish and maintain a list of all legal requirements and demonstrate that it is aware of the legal requirements and has a system to ensure compliance. Issues that need to be considered are the organizations access to and identification of legal and other requirements, its tracking of changes and associated communication of relevant information to personnel, contractors, and subcontractors.	The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual. Reviewed the EMS manual and more specifically Chapter 5 Legal and Other Requirements, Chapter 13 Monitoring and Measurement and Evaluation of Compliance, Appendix B, and associated procedures, checklists, and forms.	Y	A review of non-conformities, correctiveness, and preventative action records including previous EMS and Compliance audits showed no issues with ownership or tenure rights.	No issues noted regarding this specific requirement.
	b) demonstrate that Aboriginal and treaty rights have been identified and respected;	Refer to 5.2 (interested parties)	Refer to 5.2 (interested parties)		Refer to 5.2 (interested parties)	Refer to 5.2 (interested parties)
	c) demonstrate that the legal and constitutional rights, and the health and safety of DFA-related workers, are respected and their contributions to SFM are encouraged;	Ensure that DFA-related workers are able to contribute to SFM	This requirement would be addressed in the SFM manual and would be an integral part of the EMS and associated manual (version 1.2 dated February 7, 2008). Reviewed the EMS manual and more specifically Chapter 8 Competence, Training, and Awareness, Appendix C, and associated procedures, checklists, and forms.	N	The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual. DMI PRPD provided an array of training programs that are either internal or external to the organization. Internal training programs included the contractor spring training sessions held on an annual basis. DMI developed presentations delivered by staff included Partnerships with external delivery organizations such as Forest Engineering Research Institute of Canada (FERIC now referred to as FP Innovations), Woodland Operations Learning Foundation (WOLF), and BRFC have been beneficial to providing this training. FERIC courses include Erosion and Sediment Control Practices for Forest Roads and Stream Crossings: Alberta Field Tours (DMI staff not only participated, one staff member made presentations). WOLF courses various DMI staff have participated in: Forest Certification, Woodland Wildlife and Biodiversity, and Woodland Water II, Crossing Monitoring and Inspections. The development of the first two courses was sponsored by DMI and DMI staff participated in development.	Even though there is no SFM manual and no links to SFM in the EMS manual, the auditor determined that there are no issues regarding this specific requirement. The concerted effort by DMI to have provided training to their DFA-related workers and to have actively participated in the development of a number of courses provided the auditor with appropriate audit evidence to draw this conclusion.
	d) demonstrate that the acquired and legal rights of private woodlot owners to set their own values, objectives, indicators, and targets relating to their properties are respected;	Not applicable to the DFA.	The auditor did not assess this requirement as it did not apply to the DFA.	N/A	The auditor did not assess this requirement as it did not apply to the DFA.	The auditor did not assess this requirement as it did not apply to the DFA.
e) establish and maintain procedures to identify and have access to all legal and other requirements to which the organization subscribes that are applicable to the DFA. This includes requirements that relate to ownership tenures, rights, and responsibilities in the DFA		The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual. Reviewed the EMS manual and more specifically Chapter 5 Legal and Other Requirements, Chapter 13 Monitoring and Measurement and Evaluation of Compliance, Appendix B, and associated procedures, checklists, and forms.	N	There were no references in the manual to the CSA SFM Standard Z809-02 as it related to legal and other requirements.	The manual needs to be updated to incorporate specific requirements of the Standard as well as any references to SFM in addressing legal and other requirements pertaining to the DFA. As there are sections of the manual that specifically target legal and other requirements, this issue determined an opportunity for improvement.	

Section	Specific Requirement	Additional Information	Audit Evidence	Meets Standard (Y/N)	Auditor Opinion	Gap Identification
7.3.5 Incorporation of Public Participation Requirements	The public participation requirements set out in Clause 5 of this Standard shall be incorporated into the SFM system.	PAC process must be documented and included in the SFM system.	The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual. Reviewed the EMS manual and more specifically Chapter 9 Communications, Chapter 10 Documentation and Control of Documents and Records and associated procedures, checklists, and forms.	N	The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual.	DMI PRPD was required to have a SFM manual. The EMS manual provided and addressed a number of auditor concerns and the auditor determined this issue was an area of improvement.
7.3.6.1 Planning- General	The organization, working with interested parties in the public participation process at each stage, shall establish DFA-specific performance requirements that address all the CSA SFM elements in Clause 6. The work shall be recorded in the SFM plan and shall be summarized in accordance with the example in Annex C.	The organization needs a clear and transparent mechanism for identifying DFA specific values and translating them into detailed targets that can be met with implementation of a chosen strategy.				
	For each element, one or more DFA-specific values shall be identified.	A values ID exercise is needed to create a set of values that pertain specifically to the DFA.	Reviewed the "Summary Documentation Detailed Forest Management Plan-Revision 2007" document dated March 12, 2008.	Y	Refer to the document for the established value(s), objective(s), indicator(s), and target(s).	The DFMP document provides appropriate audit evidence to support the auditor's conclusion that this requirement has been met.
	For each value, one or more objectives shall be set.	Each value needs at least one objective that describes the desired future condition of the value.	Reviewed the "Summary Documentation Detailed Forest Management Plan-Revision 2007" document dated March 12, 2008.	Y	Refer to the document for the established value(s), objective(s), indicator(s), and target(s).	The DFMP document provides appropriate audit evidence to support the auditor's conclusion that this requirement has been met.
	For each value, one or more indicators shall be identified. Indicators shall be quantitative where feasible.	The relationship between the selected indicator and the condition being measured should be clearly established and periodically checked to ensure that the stated relationship remains valid.	Reviewed the "Summary Documentation Detailed Forest Management Plan-Revision 2007" document dated March 12, 2008.	Y	Refer to the document for the established value(s), objective(s), indicator(s), and target(s).	The DFMP document provides appropriate audit evidence to support the auditor's conclusion that this requirement has been met.
	For each indicator, data on the current status shall be provided, and one target shall be set. Each target shall specify acceptable levels of variance for the indicator and clear time frames for achievement.	Targets need to specify acceptable departures (i.e. the size, location, duration, and frequency of the deviation from the chosen limits that are acceptable).	Reviewed the "Summary Documentation Detailed Forest Management Plan-Revision 2007" document dated March 12, 2008.	Y	Refer to the document for the established value(s), objective(s), indicator(s), and target(s).	The DFMP document provides appropriate audit evidence to support the auditor's conclusion that this requirement has been met.
	Alternative strategies shall be identified and elaborated.	It is advisable to keep the strategies to be assessed limited to a few and easily distinguishable.	Reviewed the "Summary Documentation Detailed Forest Management Plan-Revision 2007" document dated March 12, 2008.	Y	Refer to the document for the established value(s), objective(s), indicator(s), and target(s).	The DFMP document provides appropriate audit evidence to support the auditor's conclusion that this requirement has been met.
	Forecasts shall be prepared for the expected responses of each indicator to each alternative strategy. Assumptions and analytical methods used for making each forecast shall be described. During plan implementation, measurements shall be taken for each indicator at appropriate times and places. Measurement results shall be interpreted in the context of the forecasts in the SFM plan.	Organizations must address two issues when making indicator forecasts. The first is potential interactions amongst indicators. The second issue relates to the fact that indicators are influenced as much by other human actions in the DFA as they are by actions related to the SFM.	Reviewed the "Summary Documentation Detailed Forest Management Plan-Revision 2007" document dated March 12, 2008.	Y	Refer to the document for the established value(s), objective(s), indicator(s), and target(s).	The DFMP document provides appropriate audit evidence to support the auditor's conclusion that this requirement has been met.
7.3.7 SFM Plan	The organization shall document, maintain, and make publicly available an SFM plan for the DFA. The SFM plan for each DFA shall include	An organization needs to ensure that the SFM plan not only contains the right information but also presents the info in such a way that makes it readily understandable to interested parties.	The DMI PRPD website was reviewed to see if there was any reference material regarding the SFM Plan and associated documents.	N	The auditor concluded that the SFM Plan and associated documents had not been made publicly available. These documents have been available internally to DMI staff and also have been provided to PAC members as part of the public participation process. The general public as well as some DFA related workers did not have access.	DMI has not made the SFM Plan and associated documents to the public. This issue is considered an area of improvement.
	a) a comprehensive description of the DFA;		There is no map or defined document for the DFA readily available to DMI staff, DFA related workers, or the general public.	N	The auditor found a reference in one document that outlined the extent of the DFA and provided an associated map. This document and map was the Terms of Reference (TOR) document (dated November 19, 2007) prepared for the PAC members and was in subsequent TOR documents (dated February 5, 2008). As this is the first internal audit of the CSA Standard, annual updates were not required with respect to deletions from industrial development. Of note, DMI as part of their GIS program is capable of tracking these deletions on an annual basis.	DMI PRPD was required to provide a document or map outlining the DFA not only to the PAC members but to staff, DFA related workers, and the general public. As there was a document and an associated map, this issue was considered an area of improvement.
	b) a summary of the most recent forest management plan and the management outcomes, including the conclusions drawn in the management review;		Reviewed the "Summary Documentation Detailed Forest Management Plan-Revision 2007" document dated March 12, 2008.	Y	Refer to the document for the established value(s), objective(s), indicator(s), and target(s).	The DFMP document provides appropriate audit evidence to support the auditor's conclusion that this requirement has been met.
	c) a statement of values, objectives, indicators, and targets;		Reviewed the "Summary Documentation Detailed Forest Management Plan-Revision 2007" document dated March 12, 2008.	Y	Refer to the document for the established value(s), objective(s), indicator(s), and target(s).	The DFMP document provides appropriate audit evidence to support the auditor's conclusion that this requirement has been met.
	d) current status and forecasts for each indicator, including a description of the assumptions and analytical methods used for forecasting;		Reviewed the "Summary Documentation Detailed Forest Management Plan-Revision 2007" document dated March 12, 2008.	Y	Refer to the document for the established value(s), objective(s), indicator(s), and target(s).	The DFMP document provides appropriate audit evidence to support the auditor's conclusion that this requirement has been met.
	e) a description of the chosen strategy, including all significant actions to be undertaken and their associated implementation schedule;		Reviewed the "Summary Documentation Detailed Forest Management Plan-Revision 2007" document dated March 12, 2008.	Y	Refer to the document for the established value(s), objective(s), indicator(s), and target(s).	The DFMP document provides appropriate audit evidence to support the auditor's conclusion that this requirement has been met.
	f) a description of the monitoring program;		Reviewed the "Summary Documentation Detailed Forest Management Plan-Revision 2007" document dated March 12, 2008.	Y	Refer to the document for the established value(s), objective(s), indicator(s), and target(s).	The DFMP document provides appropriate audit evidence to support the auditor's conclusion that this requirement has been met.
	g) a comparative analysis of the actual and expected outcomes; and		The auditor did not assess this requirement as it did not apply at the time of this audit. DMI had not yet achieved third party certification for CSA Z809-02.	N/A	The auditor did not assess this requirement as it did not apply at the time of this audit. DMI had not yet achieved third party certification for CSA Z809-02.	The auditor did not assess this requirement as it did not apply at the time of this audit. DMI had not yet achieved third party certification for CSA Z809-02.
h) a demonstration of the links between short-term operational plans and the SFM plan.	Short term plans must clearly demonstrate how the planned activities lead to the achievement of the SFM targets.	The auditor did not assess this requirement as it did not apply at the time of this audit. DMI had not yet achieved third party certification for CSA Z809-02.	N/A	The auditor did not assess this requirement as it did not apply at the time of this audit. DMI had not yet achieved third party certification for CSA Z809-02.	The auditor did not assess this requirement as it did not apply at the time of this audit. DMI had not yet achieved third party certification for CSA Z809-02.	

Section	Specific Requirement	Additional Information	Audit Evidence	Meets Standard (Y/N)	Auditor Opinion	Gap Identification
7.4.1 Structure and Responsibility	Roles, responsibilities, and authorities required to implement and maintain conformance with the SFM requirements shall be defined, documented, and communicated within the organization. The organization shall provide resources essential to the implementation and control of the SFM requirements. Resources include human resources and specialized skills, technology, and financial resources.		This requirement would be addressed in the SFM manual and would be an integral part of the EMS and associated manual (Version 1.2 dated February 7, 2008). Reviewed the EMS manual and more specifically Chapter 7 Resources, Roles and Responsibility, and Authority, and associated procedures, checklists, and forms.	N	The auditor determined that there has not been a formal designation for structure and responsibility as there was no SFM manual. During interviews with the Business Team Leader, Advisor Planning & Reforestation, and the Continuous Improvement Coordinator, evidence supported the fact that the Coordinator was given responsible for the implementation of the SFM system. Also of note, several DMI PRPD staff had actively participated in the PAC process included was Top Management, Business Team Leader Planning, Advisor, Planning & Reforestation, Continuous Improvement Coordinator, Biodiversity/Stewardship Coordinator, Silviculture/Tree Improvement Coordinator, Timber Analyst, Land Use/ILM Supervisor, Advisor RIS, and RIS Analyst. The DMI staff either had roles as PAC members or as guests supporting the PAC (given a presentation to share knowledge). There was also numerous staff involved in the DFMP process which is an integral part of SFM as it is the Plan.	DMI PRPD was required to outline roles and responsibilities as they pertained to SFM. An already established EMS and participation in the DFMP and PAC process by several staff resulted in the auditor determination that this issue was an area of improvement.
	The organization shall appoint a specific management representative(s) who shall have defined roles, responsibilities, and authority for					
	a) ensuring that the SFM requirements are established and maintained in accordance with this Standard; and					
	b) reporting on the SFM requirements to top management for review and as a basis for continual improvement.					
7.4.2 Training, Awareness, Qualifications, and Knowledge	The organization shall identify training needs. It shall also ensure that personnel receive training related to the impact of their work upon the DFA and to their ability to ensure that the SFM requirements are met.	Training programs typically include: a) ID of qualification requirements for personnel and tasks; b) id of personnel and contractor training needs; c) development of a training plan to address defined needs; e) training of target personnel/contractor groups; f) documentation of training received; and g) evaluation of training received.				
	The organization shall establish and maintain procedures to make its personnel at each relevant function and level aware of					
	a) the importance of conformance with the SFM policy and with the SFM requirements;		This requirement would be addressed in the SFM manual and would be an integral part of the EMS and associated manual (version 1.2 dated February 7, 2008). Reviewed the EMS manual and more specifically Chapter 8 Competence, Training, and Awareness, Appendix C, and associated procedures, checklists, and forms.	N	The auditor determined that there was no SFM manual. The EMS did not specifically address this requirement. There was evidence that supported the intent of SFM in several documents including the Environmental Policy which stated "We practice sustainable forest management..."; ASPEN Principles which stated "Sustainability - we manage the forest resource so it will be there for future generations". These policies and principles were contained in the 2007 Forest Resources Health & Safety Guide , DMI Trucksafe v4 Oct 2007 , and 2007 Forest Resources Field Guide . This information was also available on the DMI PRPD website under the EMS tabs Policies and Manual, Plans & Guides . The website also had a tab Certification Z809 which provided a summary of sustainable forest management and links to additional information related to the Standard.	DMI PRPD was required to establish and maintain procedures to make its personnel at each relevant function and level aware of the importance of conformance with the SFM policy and with the SFM requirements. Even though there were no specific links to SFM or a manual, all the information available through the external website and the overarching policies that show the intent of SFM. The auditor determined this issue was an area of improvement.
	b) the environmental impacts, actual or potential, of their work and the benefits of achieving the SFM requirements;		This requirement would be addressed in the SFM manual and would be an integral part of the EMS and associated manual (version 1.2 dated February 7, 2008). Reviewed the EMS manual and more specifically Chapter 4 Environmental Aspects, Appendix A, and associated procedures, checklists, and forms.	Y	The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual. The identified environmental aspects and the process that has been implemented to provide for review and updates in the EMS addresses this SFM requirement.	Even though there was no SFM manual and no links to SFM in the EMS manual, the auditor determined that there are no issues regarding this specific requirement. The environmental aspects identified in the EMS process would not necessarily change as the result of implementation of a SFM system.
	c) their roles and responsibilities in achieving conformance with the SFM policy and with the SFM requirements, including emergency preparedness and response requirements; and		Refer to section 7.4.1 Structure and Responsibility for assessment of this specific requirement with respect to roles and responsibilities. As for emergency preparedness and response, reviewed the EMS manual and more specifically Chapter 12 Emergency Preparedness and Response.	Y	Refer to section 7.4.1 Structure and Responsibility for assessment of this specific requirement with respect to roles and responsibilities. As for emergency preparedness and response, there is no differentiation between EMS and SFM when it came to these procedures. DMI PRPD had a number of manuals to address this requirement and they included the 2007 Forest Resources Health & Safety Guide & EPRP , DMI Trucksafe v4 Oct 2007 , Fuel Management Guide v1.4 July 2007 , and 2007 Forest Resources Field Guide . In addition to these manuals, a number of procedures were found on the DMI PPPD external website under the EMS Procedures tab and related section Environmental Response Procedures .	Refer to section 7.4.1 Structure and Responsibility for assessment of this specific requirement with respect to roles and responsibilities. There were no issues with the specific requirement emergency preparedness and response.
	d) the potential consequences of deviations from specified operating procedures.		Refer to section above for review.	Y	Refer to section above for auditor assessment. Additional information that would support the auditor's opinion was the operational procedures found on the DMI PRPD external website under the EMS Procedures tab and related section Operational Field Procedures and Checklists and Forms (Checklists CHK-001 to CHK-007, CHK-011). Direction to operational staff was provided in Chapter 13 Monitoring, Measuring, and Evaluating Compliance.	No issues noted with this specific requirement.
	The organization shall ensure that its personnel are qualified on the basis of appropriate training and/or work experience and have opportunities to gain new knowledge.		This requirement would be addressed in the SFM manual and would be an integral part of the EMS and associated manual (version 1.2 dated February 7, 2008). Reviewed the EMS manual and more specifically Chapter 8 Competence, Training, and Awareness, Appendix C, and associated procedures, checklists, and forms.	N	The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual. DMI PRPD provided an array of training programs that are either internal or external to the organization. Internal training programs included the contractor spring training sessions held on an annual basis. DMI developed presentations delivered by staff included Partnerships with external delivery organizations such as Forest Engineering Research Institute of Canada (FERIC now referred to as FP Innovations), Woodland Operations Learning Foundation (WOLF), and BRFC have been beneficial to providing this training. FERIC courses include Erosion and Sediment Control Practices for Forest Roads and Stream Crossings: Alberta Field Tours (DMI staff not only participated, one staff member made presentations). WOLF courses various DMI staff have participated in: Forest Certification, Woodland Wildlife and Biodiversity, and Woodland Water II, Crossing Monitoring and Inspections. The development of the first two courses was sponsored by DMI and DMI staff participated in curriculum development.	Even though there is no SFM manual and no links to SFM in the EMS manual, the auditor determined that there are no issues regarding this specific requirement. The concerted effort by DMI to have provided training to their DFA-related workers and to have actively participated in the development of a number of courses provided the auditor with appropriate audit evidence to draw this conclusion.
	The organization shall also require contractors working on its behalf to demonstrate that their personnel have the requisite training and awareness levels.		This requirement would be addressed in the SFM manual and would be an integral part of the EMS and associated manual (version 1.2 dated February 7, 2008). Reviewed the EMS manual and more specifically Chapter 8 Competence, Training, and Awareness and associated procedures, checklists, and forms.	Y	The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual. The identified environmental aspects and the process that has been implemented to provide for review and updates in the EMS addresses this SFM requirement. A WOLF course under development at the time of the audit was the DMI Harvest & Road Layout, a training course for DMI's layout contractors. Internal training programs included the contractor spring training sessions held on an annual basis. DMI-developed presentations delivered by staff included Watercourses Part I: Watercourse Classification, Features, & Values; Understorey Protection: An Overview of Planning & Operational Techniques for Harvesting in Conifer Understorey; Regional Sensitive Species: Context & Overview of DMI Risk Assessment & Fine Filter Practices; and Retention Concepts & Practices: DMI Strategy in Natural Disturbance Emulation. Courses not yet delivered but incorporated into the 2008 contractor sessions included Reforestation challenges, Start-Up Meeting & Block Review, and Northern Boreal watershed: Recognizing & protecting Subtle Watershed Ground Features.	Even though there was no SFM manual and no links to SFM in the EMS manual, the auditor determined that there are no issues regarding this specific requirement. The concerted effort by DMI to have provided training to their DFA-related workers and to have actively participated in the development of a number of courses provided the auditor with appropriate audit evidence to draw this conclusion.

Section	Specific Requirement	Additional Information	Audit Evidence	Meets Standard (Y/N)	Auditor Opinion	Gap Identification
	The organization shall improve knowledge about the DFA and SFM and shall monitor advances in SFM science and technology and incorporate them where and when applicable.		This requirement was assessed against the dissemination of SFM information to the general public.	Y	DMI PRPD had a number of initiatives where knowledge about the DFA is shared with the general public. Avenues such as the external website, internal training courses to DMI staff and DFA-related employees, participation in curriculum development with organizations like WOLF, active partners in course delivery through FERIC and the BRFC. DMI also shared considerable knowledge through the DMI marketing group and subsequent tours of the operations. DMI had also been a major funding contributor to the EMEND project and the Sustainable Forest Management Network. Funding projects included topics such as ecosystem-based sustainable forest management, biodiversity monitoring, carbon, operations & reforestation, watershed, aspen & poplar tree improvement, fish & wildlife, insects & disease, and growth & yield (supported projects cover a period from 1992-2006). Current research partnerships include the Alberta Research Council (amphibians), Foothills Research Institute (grizzly bears & natural disturbance wildfire patterns), University of Alberta, Canadian Forest Service, Brad Stelfox (cumulative effects issues, biophysical assessment in conjunction with Timberline). One of the latest projects that DMI initiated related to EMEND and how researchers could link their research to specific S	No issues noted with this specific requirement.
7.4.3.1 Communication-General	The organization shall					
	a) establish and maintain procedures for internal communication between its various levels and functions;		The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual. Reviewed the EMS manual and more specifically Chapter 9 Communications and associated procedures, checklists, and forms.	Y	DMI had developed an extensive communications protocol for both internal and external communications including a procedure to address public/environmental concerns. DMI PRPD had a database referred to as TrAction that these concerns were recorded and any follow-up actions were tracked. The database also allowed for assessment of any potential trends.	Even though there was no SFM manual and no links to SFM in the EMS manual, the auditor determined that there are no issues regarding this specific requirement. The established procedures and database functionality that ensured no action items "fell through the cracks" provided the auditor with appropriate audit evidence to draw this conclusion.
	b) establish and maintain procedures for receiving, documenting, and responding to relevant communication from external interested parties;		The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual. Reviewed the EMS manual and more specifically Chapter 9 Communications and associated procedures, checklists, and forms.	Y	DMI had developed an extensive communications protocol for both internal and external communications including a procedure to address public/environmental concerns. DMI PRPD had a database referred to as TrAction that these concerns were recorded and any follow-up actions were tracked. The database also allowed for assessment of any potential trends.	Even though there was no SFM manual and no links to SFM in the EMS manual, the auditor determined that there are no issues regarding this specific requirement. The established procedures and database functionality that ensured no action items "fell through the cracks" provided the auditor with appropriate audit evidence to draw this conclusion.
	c) make the SFM plan publicly available;		The DMI PRPD website was reviewed to see if there was any reference material regarding the SFM Plan and associated documents.	N	The auditor concluded that the SFM Plan and associated documents had not been made publicly available. These documents have been available internally to DMI staff and also have been provided to PAC members as part of the public participation process. The general public as well as some DFA related workers did not have access.	DMI has not made the SFM Plan and associated documents to the public. This issue is considered an area of improvement.
	d) make an annual report on its performance in meeting and maintaining the SFM requirements publicly available; and		The auditor did not assess this requirement as it did not apply at the time of this audit. DMI had not yet achieved third party certification for CSA Z809-02.	N/A	The auditor did not assess this requirement as it did not apply at the time of this audit. DMI had not yet achieved third party certification for CSA Z809-02.	The auditor did not assess this requirement as it did not apply at the time of this audit. DMI had not yet achieved third party certification for CSA Z809-02.
	e) make the results of independent certification and surveillance audit reports publicly available.		The auditor did not assess this requirement as it did not apply at the time of this audit. DMI had not yet achieved third party certification for CSA Z809-02 as independent certification or surveillance audits had not yet been completed.	N/A	The auditor did not assess this requirement as it did not apply at the time of this audit. DMI had not yet achieved third party certification for CSA Z809-02 as independent certification or surveillance audits had not yet been completed.	The auditor did not assess this requirement as it did not apply at the time of this audit. DMI had not yet achieved third party certification for CSA Z809-02 as independent certification or surveillance audits had not yet been completed.
7.4.3.4 Annual Report	An annual report describing the organization's progress in meeting and maintaining the SFM requirements must be prepared and made available to the public. The annual report should be open and factual so that the reader can be confident that all of the SFM requirements continue to be met and that the organization is living up to its SFM policy statement and its commitment to continual improvement, progress, success, shortcomings, emerging issues, future plans, corrective actions, and management commitment are some of the topics an annual report should address.	The annual report must include the following sections: Progress, success, shortcomings, emerging issues, future plans, corrective actions and management commitment.	The auditor did not assess this requirement as it did not apply at the time of this audit. DMI had not yet achieved third party certification for CSA Z809-02.	N/A	The auditor did not assess this requirement as it did not apply at the time of this audit. DMI had not yet achieved third party certification for CSA Z809-02.	The auditor did not assess this requirement as it did not apply at the time of this audit. DMI had not yet achieved third party certification for CSA Z809-02.
7.4.4.1 SFM Documentation- General	The organization shall establish and maintain information, in paper or electronic form, to a) describe the SFM requirements and their interaction; and b) provide direction to related documentation. Organizations shall ensure that DFA-related workers and contractors have access to documentation relevant to their responsibilities and tasks.	SFM documentation may be integrated into an existing Environmental Management System.	This requirement would be addressed in the SFM manual and would be an integral part of the EMS and associated manual (version 1.2 dated February 7, 2008). Reviewed the EMS manual and more specifically Chapter 10 Documentation and Control of Documents and Records.	N	The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual. The external DMI PRPD website did provide access to a wealth of information that pertained to the EMS and SFM including previously mentioned documents in this assessment. There was also a tab <i>Media Gallery</i> that has an environmental stewardship video and a forest stewardship training course, both with references to CSA and the SFM Standard.	DMI PRPD was required to establish and maintain information in paper and electronic form. Even though there were no specific links to SFM or a manual, all the information available through the external website and the overarching policies showed the intent of SFM. The auditor determined this issue was an area of improvement.
7.4.4.2 SFM System Manual	Organizations may consider developing an SFM system manual as the main document to describe the methods of fulfilling each of the SFM requirements.	Individuals responsible for each section of the manual should be clearly identified within the manual.	The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual. Reviewed the EMS manual and more specifically Chapter 10 Documentation and Control of Documents and Records and associated procedures, checklists, and forms.	N	The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual.	DMI PRPD was required to have a SFM manual. The EMS manual provided and addressed a number of auditor concerns and the auditor determined this issue was an area of improvement.
	The organization shall establish and maintain procedures for controlling all documents (paper or electronic) required by this Standard to ensure that		The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual. Reviewed the EMS manual and more specifically Chapter 10 Documentation and Control of Documents and Records and associated procedures, checklists, and forms.	N	The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual.	DMI PRPD was required to have a SFM manual. The EMS manual provided and addressed a number of auditor concerns and the auditor determined this issue was an area of improvement.
	a) they can be readily located;		The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual. Reviewed the EMS manual and more specifically Chapter 10 Documentation and Control of Documents and Records and associated procedures, checklists, and forms.	N	The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual.	DMI PRPD was required to have a SFM manual. The EMS manual provided and addressed a number of auditor concerns and the auditor determined this issue was an area of improvement.
	b) they are periodically reviewed, revised as necessary, and approved for adequacy by authorized personnel;		The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual. Reviewed the EMS manual and more specifically Chapter 10 Documentation and Control of Documents and Records and associated procedures, checklists, and forms.	N	The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual.	DMI PRPD was required to have a SFM manual. The EMS manual provided and addressed a number of auditor concerns and the auditor determined this issue was an area of improvement.

Section	Specific Requirement	Additional Information	Audit Evidence	Meets Standard (Y/N)	Auditor Opinion	Gap Identification
7.4.5 Document Control	c) the current versions of relevant documents are available at all locations where operations essential to the fulfillment of the SFM requirements and the SFM plan are performed;		The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual. Reviewed the EMS manual and more specifically Chapter 10 Documentation and Control of Documents and Records and associated procedures, checklists, and forms.	N	The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual.	DMI PRPD was required to have a SFM manual. The EMS manual provided and addressed a number of auditor concerns and the auditor determined this issue was an area of improvement.
	d) obsolete documents are promptly removed from all points of issue and use, or otherwise assured against unintended use;		The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual. Reviewed the EMS manual and more specifically Chapter 10 Documentation and Control of Documents and Records and associated procedures, checklists, and forms.	N	The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual.	DMI PRPD was required to have a SFM manual. The EMS manual provided and addressed a number of auditor concerns and the auditor determined this issue was an area of improvement.
	e) any obsolete documents retained for legal and/or knowledge preservation purposes are suitably identified.		The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual. Reviewed the EMS manual and more specifically Chapter 10 Documentation and Control of Documents and Records and associated procedures, checklists, and forms.	N	The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual.	DMI PRPD was required to have a SFM manual. The EMS manual provided and addressed a number of auditor concerns and the auditor determined this issue was an area of improvement.
	Documentation shall be legible, dated (with dates of revision), readily identifiable, maintained in an orderly manner, and retained for a specified period.		The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual. Reviewed the EMS manual and more specifically Chapter 10 Documentation and Control of Documents and Records and associated procedures, checklists, and forms.	N	The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual.	DMI PRPD was required to have a SFM manual. The EMS manual provided and addressed a number of auditor concerns and the auditor determined this issue was an area of improvement.
	Procedures and responsibilities for the creation and modification of the various types of documents shall be established and maintained.		The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual. Reviewed the EMS manual and more specifically Chapter 10 Documentation and Control of Documents and Records and associated procedures, checklists, and forms.	N	The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual.	DMI PRPD was required to have a SFM manual. The EMS manual provided and addressed a number of auditor concerns and the auditor determined this issue was an area of improvement.
7.4.6 Operational Procedures and Control	The organization shall					
	a) identify the operational procedures and controls needed to meet the SFM requirements;		The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual. Reviewed the EMS manual and more specifically Chapter 11 Operational Control and associated procedures, checklists, and forms.	N	The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual.	DMI PRPD was required to have a SFM manual. The EMS manual provided and addressed a number of auditor concerns and the auditor determined this issue was an area of improvement.
	b) establish and maintain documented procedures to cover situations where the absence of such procedures could lead to deviations from the SFM requirements;		The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual. Reviewed the EMS manual and more specifically Chapter 11 Operational Control and associated procedures, checklists, and forms.	N	The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual.	DMI PRPD was required to have a SFM manual. The EMS manual provided and addressed a number of auditor concerns and the auditor determined this issue was an area of improvement.
	c) stipulate operating criteria, including maintenance and calibration requirements;		The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual. Reviewed the EMS manual and more specifically Chapter 11 Operational Control and associated procedures, checklists, and forms.	N	The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual.	DMI PRPD was required to have a SFM manual. The EMS manual provided and addressed a number of auditor concerns and the auditor determined this issue was an area of improvement.
	d) communicate relevant procedures, controls, and requirements to suppliers and contractors; and		The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual. Reviewed the EMS manual and more specifically Chapter 11 Operational Control and associated procedures, checklists, and forms.	N	The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual.	DMI PRPD was required to have a SFM manual. The EMS manual provided and addressed a number of auditor concerns and the auditor determined this issue was an area of improvement.
e) ensure that contractors working on behalf of the organization have the necessary operational procedures and controls.		The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual. Reviewed the EMS manual and more specifically Chapter 11 Operational Control and associated procedures, checklists, and forms.	N	The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual.	DMI PRPD was required to have a SFM manual. The EMS manual provided and addressed a number of auditor concerns and the auditor determined this issue was an area of improvement.	
7.4.7 Emergency Preparedness and Response	The organization shall					
	a) establish and maintain procedures to identify the potential for and to respond to accidents and emergencies on the DFA;	Emergency plans must include: a) a list of all types of emergencies; b) ID of emergency organizations and responsibilities; c) a list of key personnel and their contact info; d) details of emergency services; e) internal and external communication plans; f) action taken in the event of different types of emergencies; g) info on hazardous materials including potential impact on the environment; h) provisions for clean up and remediation; i) training plans and testing for effectiveness.	Refer to section 7.4.2 Structure and Responsibility for assessment of this specific requirement with respect to roles and responsibilities. As for emergency preparedness and response, reviewed the EMS manual and more specifically Chapter 12 Emergency Preparedness & Response and associated procedures, manuals, checklists, and forms.	Y	Refer to response under section 7.4.2 Structure and Responsibility requirement c).	Refer to response under section 7.4.2 Structure and Responsibility requirement c).
	b) establish and maintain procedures to prevent and mitigate the impacts that may be associated with accidents and emergencies;					
	c) review and revise, where necessary, its emergency preparedness and response procedures, in particular, after the occurrence of accidents or emergencies; and					
d) where practicable, periodically test procedures.						
The organization shall						

Section	Specific Requirement	Additional Information	Audit Evidence	Meets Standard (Y/N)	Auditor Opinion	Gap Identification
7.5.1 Monitoring and Measurement	a) establish and maintain documented procedures to monitor, on a regular basis, the key characteristics of its operations and activities that demonstrate progress towards SFM in the DFA. This shall include the recording of performance levels, relevant operational controls, and conformance with the SFM requirements;	Harvesting, construction, timber development and fuel & facility inspection monitoring.	The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual. Reviewed Chapter 13 Monitoring, Measuring, and Evaluation of Compliance and associated procedures, checklists & forms.	N	The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual.	DMI PRPD was required to have a SFM manual. The EMS manual provided and addressed a number of auditor concerns and the auditor determined this issue was an area of improvement.
	b) monitor the indicators for comparison against the forecasts; and		The auditor did not assess this requirement as it did not apply at the time of this audit. DMI had not yet achieved third party certification for CSA Z809-02.	N/A	The auditor did not assess this requirement as it did not apply at the time of this audit. DMI had not yet achieved third party certification for CSA Z809-02.	The auditor did not assess this requirement as it did not apply at the time of this audit. DMI had not yet achieved third party certification for CSA Z809-02.
	c) establish and maintain a documented procedure for periodically evaluating compliance with relevant legislation and regulations, and conformance with relevant policies applying to the DFA. If non-compliances or non-conformances are found, the organization shall address these through the corrective and preventive action process.	Internal and external 3rd party verification of EMS, SFM and Compliance Audit.	The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual. Reviewed Chapter 14 Non-conformity, Corrective and preventative Actions and Chapter 15 Internal Audit Programs including associated procedures, checklists & forms.	N	The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual.	DMI PRPD was required to have a SFM manual. The EMS manual provided and addressed a number of auditor concerns and the auditor determined this issue was an area of improvement.
7.5.1.2 Assessing the Public Participation Process	At periodic intervals, the organization and those involved in the public participation process should undertake an assessment of the entire public participation process to ensure that it continues to meet SFM requirements and participants' expectations.		Reviewed the June 25, 2008 PAC meeting minutes.	Y	The review of the minutes showed that an annual review of the PAC process had been undertaken. At the time of the audit, implementation would not have been feasible.	No issues noted regarding this specific requirement.
7.5.1.3 Assessing Values, Objectives, Indicators, and Targets	As knowledge and experience are gained and objectives achieved, organizations should continue to assess the quality and validity of their values, objectives, indicators, and targets.	At periodic intervals, the organization and those involved in the public participation process should undertake an assessment of the entire public participation process	The auditor did not assess this requirement as it did not apply at the time of this audit. DMI had not yet achieved third party certification for CSA Z809-02.	N/A	The auditor did not assess this requirement as it did not apply at the time of this audit. DMI had not yet achieved third party certification for CSA Z809-02.	The auditor did not assess this requirement as it did not apply at the time of this audit. DMI had not yet achieved third party certification for CSA Z809-02.
7.5.1.4 Assessing SFM Performance Requirements	Indicators should be compared against targets (or shorter-term benchmarks) according to a defined schedule	As knowledge and experience are gained and objectives achieved, organizations should continue to assess the quality and validity of their values, objectives, indicators, and targets	The auditor did not assess this requirement as it did not apply at the time of this audit. DMI had not yet achieved third party certification for CSA Z809-02.	N/A	The auditor did not assess this requirement as it did not apply at the time of this audit. DMI had not yet achieved third party certification for CSA Z809-02.	The auditor did not assess this requirement as it did not apply at the time of this audit. DMI had not yet achieved third party certification for CSA Z809-02.
7.5.1.5 Assessing the SFM System Requirements	Since the SFM system requirements are the delivery mechanism for the overall SFM requirements, the effectiveness of the SFM system should be regularly assessed and improved as necessary.	Indicators should be compared against targets (or shorter-term benchmarks) according to a defined schedule	The auditor did not assess this requirement as it did not apply at the time of this audit. DMI had not yet achieved third party certification for CSA Z809-02.	N/A	The auditor did not assess this requirement as it did not apply at the time of this audit. DMI had not yet achieved third party certification for CSA Z809-02.	The auditor did not assess this requirement as it did not apply at the time of this audit. DMI had not yet achieved third party certification for CSA Z809-02.
7.5.2 Corrective and Preventive Action	The organization shall establish and maintain procedures for					
	a) defining responsibility and authority for identifying and investigating non-conformance;		The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual. Reviewed Chapter 14 Non-conformity, Corrective and Preventative Actions and associated procedures, checklists & forms.	N	The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual.	DMI PRPD was required to have a SFM manual. The EMS manual provided and addressed a number of auditor concerns and the auditor determined this issue was an area of improvement.
	b) taking action to mitigate any impacts caused; and		The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual. Reviewed Chapter 14 Non-conformity, Corrective and Preventative Actions and associated procedures, checklists & forms.	N	The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual.	DMI PRPD was required to have a SFM manual. The EMS manual provided and addressed a number of auditor concerns and the auditor determined this issue was an area of improvement.
	c) initiating and completing corrective and preventive action.		The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual. Reviewed Chapter 14 Non-conformity, Corrective and Preventative Actions and associated procedures, checklists & forms.	N	The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual.	DMI PRPD was required to have a SFM manual. The EMS manual provided and addressed a number of auditor concerns and the auditor determined this issue was an area of improvement.
	Any corrective or preventive action taken to eliminate the causes of actual and potential non-conformances shall be appropriate to the magnitude of problem and commensurate with the impact encountered.		The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual. Reviewed Chapter 14 Non-conformity, Corrective and Preventative Actions and associated procedures, checklists & forms.	N	The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual.	DMI PRPD was required to have a SFM manual. The EMS manual provided and addressed a number of auditor concerns and the auditor determined this issue was an area of improvement.
7.5.3 Records	The organization shall establish and maintain procedures for the identification, maintenance, and disposition of SFM requirement records. These records shall include training records and the results of audits and reviews.		The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual. Reviewed Chapter 14 Non-conformity, Corrective and Preventative Actions and associated procedures, checklists & forms.	N	The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual.	DMI PRPD was required to have a SFM manual. The EMS manual provided and addressed a number of auditor concerns and the auditor determined this issue was an area of improvement.
	SFM requirement records shall be legible, identifiable, and traceable to the activity involved. SFM requirement records shall be stored and maintained in such a way that they are readily retrievable and protected against damage, deterioration, or loss. Their retention times shall be established and recorded.		The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual. Reviewed Chapter 14 Non-conformity, Corrective and Preventative Actions and associated procedures, checklists & forms.	N	The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual.	DMI PRPD was required to have a SFM manual. The EMS manual provided and addressed a number of auditor concerns and the auditor determined this issue was an area of improvement.
	Records shall be maintained, in a manner appropriate to the system and to the organization, to demonstrate conformance to the requirements of this Standard.		The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual. Reviewed Chapter 14 Non-conformity, Corrective and Preventative Actions and associated procedures, checklists & forms.	N	The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual.	DMI PRPD was required to have a SFM manual. The EMS manual provided and addressed a number of auditor concerns and the auditor determined this issue was an area of improvement.
	The organization shall					
	a) establish and maintain procedures for annual internal audits to ensure that it conforms to the SFM requirements set out in this Standard; and	Audit procedures and protocols should be clearly defined.	The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual. Reviewed Chapter 15 Internal Audit Programs including associated procedures, checklists & forms.	N	The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual.	DMI PRPD was required to have a SFM manual. The EMS manual provided and addressed a number of auditor concerns and the auditor determined this issue was an area of improvement.

Section	Specific Requirement	Additional Information	Audit Evidence	Meets Standard (Y/N)	Auditor Opinion	Gap Identification
7.5.4 Internal Audits to the SFM Requirements	b) provide information on the results of these internal audits to top management.		The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual. Reviewed Chapter 15 Internal Audit Programs including associated procedures, checklists & forms.	N	The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual.	DMI PRPD was required to have a SFM manual. The EMS manual provided and addressed a number of auditor concerns and the auditor determined this issue was an area of improvement.
	The organization's internal audit program, including any schedules, shall be based on the importance of the specific SFM activity and the results of previous audits.		The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual. Reviewed Chapter 15 Internal Audit Programs including associated procedures, checklists & forms.	N	The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual.	DMI PRPD was required to have a SFM manual. The EMS manual provided and addressed a number of auditor concerns and the auditor determined this issue was an area of improvement.
	To be comprehensive, the audit procedures shall cover the audit scope, frequency, and methods, as well as the responsibilities and requirements for conducting audits, auditor qualifications, and reporting results.		The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual. Reviewed Chapter 15 Internal Audit Programs including associated procedures, checklists & forms.	N	The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual.	DMI PRPD was required to have a SFM manual. The EMS manual provided and addressed a number of auditor concerns and the auditor determined this issue was an area of improvement.
7.6 Management Review	The organization's top management shall, at least annually, review the SFM requirements to ensure that progress towards SFM continues to be suitable, adequate, and effective. The management review process shall ensure that the information necessary to allow top management to carry out this evaluation is collected. This review shall be documented.		The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual. Reviewed Chapter 16 Management Review including associated procedures, checklists & forms.	N	The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual. A management review was conducted in June 2008 and the minutes and powerpoint were reviewed and met the requirements of a management review.	DMI PRPD was required to have a SFM manual. The EMS manual provided and addressed a number of auditor concerns including the management review and the auditor determined this issue was an area of improvement.
	In order to be adaptive, the management review shall address the possible need for changes to policy, targets, and other SFM requirements, in light of audit results, changing circumstances, and the commitment to continual improvement.		The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual. Reviewed Chapter 16 Management Review including associated procedures, checklists & forms.	N	The auditor determined that there was no SFM manual and there were no links to SFM within the existing EMS and associated manual. The initial management review reflects the infancy of the SFM system. Another management review to present this internal audit and its findings would address the requirement.	DMI PRPD was required to have a SFM manual. The EMS manual provided and addressed a number of auditor concerns and the auditor determined this issue was an area of improvement.