

ATFS® Annual Surveillance Audit Report  
Wisconsin Managed Forest Law (MFL) Certified Group  
*Certificate #SCS-ATFS-004622, 2025*



**SCS Global Services Report**

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# Public Summary Report

## ATFS Forest Management Standard

### SECTION A – PUBLIC SUMMARY

#### Foreword

#### Organization of the Audit Report

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

#### General Information

##### Name, Contact, and Certificate Information

<b>Organization Name</b>	State of Wisconsin Department of Natural Resources, MFL Wisconsin DNR Managed Forest Law Tree Farm Group
<b>Certification Representative</b>	Jake Walcisak, Forest Certification Coordinator, Division of Forestry, Wisconsin Department of Natural Resources
<b>Phone Number</b>	Cell Phone: (715) 657-5812; jacob.walcisak@wisconsin.gov
<b>Address</b>	W5327 Granberg Road, Prentice WI, 54556
<b>Audit Dates</b>	8/18/2025 – 8/22/2025
<b>ATFS Certificate Type</b>	<input type="checkbox"/> Single <input checked="" type="checkbox"/> Multi-site. This Audit covered the requirements of the central organization and a subset of the sites selected. See Sampling Approach below for detail.

##### Summary Description of the Management Unit(s)


<b>Description of Ownership</b>	Wisconsin's Managed Forest Law (MFL) program, administered through the Wisconsin Department of Natural Resources (WIDNR), is an incentive program that encourages science-based forest management. In exchange for following an approved forest management plan landowners pay forest tax law program rates instead of regular property taxes. Ownerships in this program may opt into the American Tree Farm System (Tree Farm) certification group which is administered by the WIDNR. This is a mega group of small, private lands and Tree Farms enrolling a minimum of 20 contiguous acres, 80 percent of which must be capable of producing merchantable timber. These Tree Farms are located throughout the state of Wisconsin – see enrollment information here, <a href="#">Managed Forest Law</a>
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	<a href="#">WI Wisconsin DNR</a> . There are approximately 35,000 group members and approximately 2,362,323 acres and member lands represent all known forest cover types found within the state of Wisconsin.
<b>Total Forest Area (Acres)</b>	2,362,323 acres
<b>Management Unit Maps</b>	The <a href="#">WI MFL program</a> encompasses rules for eligibility and requirements for membership in the program with varying levels of tax incentives provided depending on whether Tree Farms are “Open” or “Closed” to public hunting. Those lands publicly available are updated on a continuous basis and may be viewed online here in the Wisconsin Public Access Lands (PAL) application: <a href="https://dnrmaps.wi.gov/H5/?viewer=Public_Access_Lands">https://dnrmaps.wi.gov/H5/?viewer=Public_Access_Lands</a>
<b>Forest Management Planning</b>	The management plan outlining forest management policies and objectives: Landowners who enter the program must complete a forest management plan as outlined by the WI DNR. These plans specify practices for wildlife management, water quality protection, and other objectives on the landowner’s property. The suite of practices in the plan must include the harvesting of timber in accordance with sustainable forestry standards set forth by WDNR; for example, cutting trees on a rotational basis and planting trees after a harvest. The plan also must be written by a Certified Plan Writer (CPW): a private consulting forester certified by the DNR to write management plans for the MFL program. <a href="#">CPWs</a> receive specialized training in the preparation of Managed Forest Law plans. They attend annual training sessions, maintain a <a href="#">Cooperating Forester</a> status with the DNR and agree to comply with the guidelines and directives of the department.
<b>Sustainable Harvest Level Assessments</b>	Public Summary of how long-term harvest levels are determined, maintained, and monitored. <i>Note: Details supporting this description are provided with evidence under Performance Measure 1.1, when evaluated.</i> Sustainable harvest levels are determined for each forest management plan (FMP) as determined by a Certified Plan Writer (CPW). CPWs must attain plan writing certification and complete continuous training to maintain certification through the WI DNR. The WI DNR tracks when harvests become due and notify landowners of needed management activity. When such activity occurs, it is to be consistent with the written FMP. When harvesting occurs the landowner is required through the tax program to file a MFL Cutting Notice 30 days prior to the start of harvesting. A MFL Cutting Report (Form 2450-032) must be submitted to the Tax Law Forestry Specialist within 30 days after cutting is completed.

## Audit Process

### Applicable Standards and Scope

<b>Certificate Code</b>	SCS-ATFS-004622	
<b>Audit Type</b>	<input type="checkbox"/> Stage 1, Preliminary Review Audit	<input type="checkbox"/> Stage 2, Certification Audit
	<input type="checkbox"/> Re-Certification	<input type="checkbox"/> COVID-19 Additional Surveillance
	<input type="checkbox"/> 1 <sup>st</sup> , <input checked="" type="checkbox"/> 2 <sup>nd</sup> , <input type="checkbox"/> 3 <sup>rd</sup> or <input type="checkbox"/> 4 <sup>th</sup> Surveillance	
	<input type="checkbox"/> Transfer	<input type="checkbox"/> Expansion of Scope
	<input type="checkbox"/> Other ( <i>describe</i> ):	
<b>Applicable Standards</b>	<input checked="" type="checkbox"/> 2021 AFF Sustainability Standards. Standards 1-8 <input checked="" type="checkbox"/> AFF 2021 Standards for Independently Managed Groups. Sections 1-4 <input checked="" type="checkbox"/> ATFS: ATFS 2021 Logo Use Guidelines	
<b>Substitute or Modified Indicators</b>	<input checked="" type="checkbox"/> None, <input type="checkbox"/> Yes, Substitute or Modified Indicators used and justification:	

<p><b>Certificate Scope/ Statement</b></p>	<p>The scope of the certificate includes all forest management activities associated with the Organization’s sustainable forest management system with defined forest lands located in Wisconsin and includes the harvest, transport, and sale or trade of forest products, and other forest management system activities for the Audit Objectives. The Organization has sufficient control over any contracting or outsourcing of forest management planning and activities to ensure conformance to applicable certification requirements.</p> <p>This certification will ensure that forest management is consistent with the 2021 ATFS Standards to promote the health and sustainability of America family forests. The ATFS Standards are designed as a tool to help woodland owners be effective stewards of the land as they adaptively manage renewable resources; promote environmental, economic, and social benefits; and work to increase public understanding of sustainable forestry.</p>
<p><b>Sampling Approach</b></p>	<p><input type="checkbox"/> Single site description</p> <p><input type="checkbox"/> ATFS: Summary of Sites/FMUs under scope of certificate, including acres.</p> <p><input checked="" type="checkbox"/> IMG Group: Description of group structure. The group certification for ATFS is under the management of DNR Managed Forest Law program. The certification program is administered using four administrative units, or Teams, with Wisconsin Counties allocated within the teams. 2025 sampled within the Northwest Tax Law Team counties. Forest practices for the last four years were pulled from this region with Order Number (FMU/ownership by group members) by Counties. Lead auditor then further stratified harvests to which random selections were then applied. Random selections of harvested stands were then mapped by the DNR for auditor to examine geographic distribution of harvest areas. Lead auditor selected areas for potential routes and assigned auditors along routes, established in collaboration with DNR staff. Then DNR staff coordinated to select clusters of Order Numbers around the random selected harvest sites. Within the additional sites clustered around harvest sites, criteria were used to prioritize risk areas (such as water features or other protected features, herbicide spray sites, and so on) for final site selections.</p> 
<p><b>Deviations from the Audit Plan</b></p>	<p><input type="checkbox"/> Yes, <input checked="" type="checkbox"/> No.</p> <p>Were there any significant deviations from the Audit Plan approved prior to the audit. If yes, provide a description and explanation.</p>

**Audit Team**

<p><b>Auditor name:</b></p>	<p>Tom Harlan</p>	<p><b>Auditor role:</b></p>	<p>Lead Auditor</p>
<p><b>Qualifications:</b></p>	<p>Tom Harlan graduated from North Carolina State University in 1983 with a BS in Forestry. He has over 40 years’ experience in the forestry profession including experience in timber procurement, timber sale administration, forestry consulting and TIMO land management. Tom was a water quality engineer with the Virginia Department of Forestry where he worked with loggers and landowners to protect water quality and enforce the Chesapeake Bay Act provisions concerning forest operations. Tom managed land that was certified to SFI and FSC forest management standards and was audited to those standards. He was a FSC COC administrator for a small timber company on the Eastern Shore of Maryland. Tom joined SCS Global Services in October 2023 as a Technical Specialist. Tom is certified as a Lead Auditor for FSC COC, SFIFM, SFIFS, ATFS, and SBP.</p>		

Auditor name:	Sterling Griffin	Auditor role:	Team Auditor
Qualifications:	Sterling is a California Registered Professional Forester living in southern Oregon. He is a graduate of Purdue University with a degree in Forest Management. His career began with the U.S. Forest Service where he participated in long-term ecosystem productivity research in the Pacific Northwest. He later founded a consulting firm serving private landowners managing timber, water, recreation, fuels, and biodiversity. In 2007, he helped SCS establish its GHG verification program and later founded one of the largest U.S. developers of forest carbon credits. He is a FSC FM Lead Auditor, SFI FM auditor, and has evaluated over 20 million acres of forestland around the world.		
Auditor name:	Christian Zinkhan	Auditor role:	Team Auditor
Qualifications:	Christian has extensive experience in forestry and land management, having worked in various roles across the US. He earned a bachelor's degree in environmental sciences from Franklin and Marshall College, followed by a Master of Science in Forestry from West Virginia University, and a Master of Trust and Wealth Management from Campbell University. He began his career as a forester with the Natural Resources Conservation Service on Maryland's eastern shore, supporting government programs and wetland restoration. He then managed trust-held timberland as a trust asset manager for Bank of America and Cushman and Wakefield in Atlanta, overseeing tracts from Florida to Texas and into Canada. In late 2024, he joined SCS Global Services as a Forest Management Technical Specialist. He is originally from North Carolina and is currently based in Atlanta, Georgia. In early 2025, he obtained his FSC Forest Management lead auditor certification.		

**Total Time Spent on Audit**

A. Number of days spent on-site for the Audit	5
B. Number of auditors participating in on-site audit	3
C. Number of days spent by any technical experts (in addition to amount in line A)	0
D. Additional days spent on preparation, stakeholder consultation, and follow-up	3
<b>E. Total number of person days used in audit</b>	<b>18</b>

**Summary of Audit Itinerary and Site Visits**

Location(s) sampled	The WI DNR program is administered through Service Areas. There are 4 administrative areas to which Tax Law Forestry Specialists are assigned. The 2025 audit focused on the Northwest Area. Detailed listing of counties within each service area and counties sampled within the service area are maintained in SCS files, "Audit Matrix". All counties in the Northwest Area with management activities were considered for sampling. Of these, the counties visited included: Barron, Dunn, Pepin, Pierce, Polk, St. Croix, Ashland, Bayfield, Burnett, Douglas, Sawyer, Washburn, Buffalo, Chippewa, Eau Claire and Trempealeau.			
	<b>Service Area</b>	<b>Sampled 2023</b>	<b>Sampled 2024</b>	<b>Sampled 2025</b>
	North Central			
	Northeast	X		
	Northwest			X
	South		X	
Number of field sites	60 total field sites were visited during this audit and included requisite size category representation. A list of forest management activities for each county within the Northwest			

	region was provided for the lead auditor selection process. At least 25% of sites were selected randomly by the lead auditor. Additional risk areas and criteria used for selections as outlined in the Audit Plan (Appendix 7), and above.																				
Summary of Cover Types visited	Northern hardwoods, red and white pine, aspen, northern red oak, balsam fir, tamarack, sugar and red maple, and other common forest cover types were sampled.																				
Description/Number of Silviculture Activities inspected	Activities inspected included timber harvests including a range of silviculture systems and harvest methods such as single tree selection, overstory removals, clearcuts, shelterwoods, and thinnings. Salvage operations, trail clearing, habitat projects, site preparation and tree seedling planting and other standard forestry practices were inspected for 60 Order numbers and stops.																				
Description/Number of Harvest Areas inspected	<table border="1"> <thead> <tr> <th>Management activity</th> <th># sites visited</th> </tr> </thead> <tbody> <tr> <td>Salvage</td> <td>21</td> </tr> <tr> <td>Final harvest</td> <td>15</td> </tr> <tr> <td>Future harvest</td> <td>3</td> </tr> <tr> <td>Invasive species control</td> <td>9</td> </tr> <tr> <td>Recreation</td> <td>11</td> </tr> <tr> <td>Prescribed burn</td> <td>0</td> </tr> <tr> <td>Wildfire</td> <td>1</td> </tr> <tr> <td>Special management (e.g., tree improvement, field trial)</td> <td>24</td> </tr> <tr> <td>Roads/infrastructure</td> <td>30</td> </tr> </tbody> </table>	Management activity	# sites visited	Salvage	21	Final harvest	15	Future harvest	3	Invasive species control	9	Recreation	11	Prescribed burn	0	Wildfire	1	Special management (e.g., tree improvement, field trial)	24	Roads/infrastructure	30
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Description of Road infrastructure inspections																					

## Evaluation of Group Management Systems

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

## Results of Evaluation

### Definitions of Types of Findings

- *Major CARs:* Major Corrective Action Requests (CARs) occur when one or more of the 2021 AFF Sustainability Standards performance measures or indicators has not been addressed or has not been implemented to the extent that a systematic failure of a Certified Organization's ATFS system to meet an ATFS objective, performance measure or indicator occurs.
- *Minor CARs:* An isolated lapse in 2021 AFF Sustainability Standards implementation which does not indicate a systematic failure to consistently meet an SFI objective, performance measure or indicator.
- *Opportunities for Improvement:* Opportunities for Improvement (OFIs) are identified by audit team members where the client is in conformance, but there is a risk to conformance in the future. Nonconformance with the standard requirements cannot be recorded as OFIs.
- *Exceeds:* Practices that exceed the basic requirements of the 2021 AFF Sustainability Standards.

### Summary Audit Results and History of Findings for Certificate Period

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

ATFS Standards	Cert/Re-cert Evaluation 2023	1 <sup>st</sup> Annual Evaluation 2024	2 <sup>nd</sup> Annual Evaluation 2025	3 <sup>rd</sup> Annual Evaluation (year)	4 <sup>th</sup> Annual Evaluation (year)
No findings	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1					
2					
3	OFI 3.1.1				
4					
5					
6					
7					
8					
Group		NCR 3.1.b			
Other					

### Confirmation of Meeting Audit Objectives

The objectives for this audit included:

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

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

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