

# Wisconsin Managed Forest Law Tree Farm Group

101 S. Webster Street  
Madison, WI 53703

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

2018 Reassessment Audit



**NSF International**

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## NSF International Forestry Program Audit Report

### A. Certificate Holder

Wisconsin Managed Forest Law Tree Farm Group

#### NSF Customer Number

1Y942

#### Contact Information (Name, Title, Phone & Email)

Mark Heyde, Sustainable Forestry Certification Coordinator

608-267-0565

[mark.heyde@wisconsin.gov](mailto:mark.heyde@wisconsin.gov)

### B. Scope of Certification

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

#### Locations Included in the Certification

Multiple locations in Wisconsin



MFLCertifiedGroup  
Members-022618.xls

### C. Audit Team

Michelle Matteo, ATFS Senior Lead Auditor for NSF

Beth Jacqumain, FSC Lead Auditor for SCS

Scott Berg, Team Auditor

Stefan Bergman, Team Auditor

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

11-15 June 2018

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

A new Group Manager has been appointed since the last audit. Katharine Haan, DNR - Tax Law Compliance Specialist, is now the IMG Manager.

### E. Audit Results

- No nonconformities or opportunities for improvement were identified.
- There was/were 8 opportunity(ies) for improvement identified. Summary:

**ATFS OFI 1.1:** There is an opportunity to improve the implementation of the written forest management plan and the forest activities, specifically by reviewing how Cutting Reports are used to ensure the FMP, CN, and implementation are linked and accurate, actions undertaken on the Tree Farm should be consistent with the management plan and be consistent towards achieving the stated goals and prescribed objectives of the plan.

**ATFS OFI 1.1.2:** There is an opportunity to improve the member's management plans, including the description of current forest conditions and landowner objectives.

**ATFS OFI 2.1.2:** There is an opportunity to improve the training activities and/or communication strategies, relevant to the implementation of applicable ATFS standards, such as when working with landowners who must meet obligations such as harvest activities meeting BMP requirements or when inspecting sites for BMP conformance.

**ATFS OFI 4.1.1:** There is an opportunity to improve the use of Wisconsin's Forestry Best Management Practices for Water Quality relative to water bar installation on skid trails and haul roads.

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

**IMG OFI 1.2.a:** There is an opportunity to improve the adherence to the Group Member eligibility requirements in regard to the ATFS contiguity rule for eligibility.

**IMG OFI 1.2.b:** There is an opportunity to improve the Group members compliance with all applicable requirements, with increased awareness/knowledge of the landowner responsibilities.

**IMG OFI 4.1.e:** There is an opportunity to improve the Group entity's compliance with all applicable requirements of this standard which includes providing up to date roles, responsibilities, and conformity requirements that must be met by landowners, by the Group Manager. The guiding document for Landowners, the "MFL Handbook", is out-of-date on the MFL website; the posted version is from 2008, the current version is from 2017.

There was/were  1  minor nonconformity(ies) identified. Summary:

**ATFS Minor CAR 4.1:** Landowner did not meet or exceed practices prescribed by state forestry Best Management Practices (BMPs) that are applicable to the property.

There was/were  0  major nonconformity(ies) identified. Summary:

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

**2017 Opportunity for Improvement:** ATFS 4.1.1 Landowner shall implement specific state forestry BMPs that are applicable to the property. There is an opportunity to improve the use of Wisconsin's Forestry Best Management Practices for Water Quality relative to water bar installation on skid trails and haul roads. This OFI remains open as OFI 2018 – ATFS 4.1.1.

Yes    No    N/A (not using)

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

For Reassessment Audits:

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

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

Answer: The WI-MFL Program has undergone multiple changes in the past few years. The organization has realigned it's staffing and updated it's procedures, the "MFL Handbook" in 2017 as well as some of its forms. Progress has been made in working through the changes with staff responsibilities, particularly with the field foresters in the MFL program, with the internal audit capturing areas of the program that can use additional improvement, and putting in place a plan to address those improvements. WI-DNR has also hired on new communications specialist, and confirmed by interview with Tax Section Chief that communications with MFL group member landowners will be a focus moving forward staff whose sole role is to support the MFL program.

Organization has maintained detailed records of external audits, internal audits, and both externally and internally issued CARs and OFIs, and has addressed each of them. Samples of all of the following documents and management records were reviewed: Individual landowner FMPs with a Managed Forest Law map, cutting notice and report of wood products, stand examination tally, Land Exam and Practices Report, post-harvest form, NHI database & queries, Archeological data, NRCS data, Timber sale contracts, WisFIRS records including Mandatory and non-mandatory practices, WI DNR Silviculture Handbook, DNR Forest Management Guidelines, WI DNR Private Forestry Handbook, Public Forest Lands Handbook, Ecological Landscapes Handbook, list of Certified Plan Writers & Cooperating Foresters, and FISTA training records.



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**F. Appendices**

[Appendix 1:](#) Audit Notification Letter and Audit Schedule

[Appendix 2:](#) Audit Standard Checklists

[Appendix 3:](#) Site Visit Notes

[Appendix 4:](#) Public Summary Report

[Appendix 5:](#) Meeting Attendance

[Appendix 6:](#) Form for Reporting a Forest Management Certificate



**Appendix 1**

**Audit Notification Letter**

30 May 2018

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

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

Dear Mr. Heyde,

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

**Preparing for the Audit**

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

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

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

Scope of Certification: Enrolled Wisconsin Managed Forest Law Program members. The ATFS number is NSF-ATFP-1Y941.

**Agenda for Review**

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

Thank you for selecting NSF to provide your audit services.

Sincerely,

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



## Audit Agenda

### Type of Audit

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

### Audit Objectives

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

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

### Schedule

Date: 11 June 2018, Monday	
FMU/Location/Sites	Activities/ Site Notes
7:00 AM	Depart hotel for field sites
<i>2 hrs. approximate travel time</i>	Drive to location for Opening Meeting
9:00 am Field office	<ul style="list-style-type: none"> <li>• Opening Meeting: Introductions, client update, review audit scope, audit plan, intro/update to FSC and SCS standards and protocols, review of open CARs/OBS, final site adjustments.</li> <li>• Document and record reviews may occur here or at any office visited during the audit. See Section 7 for the list of records/documents offices should be prepared to provide upon request.</li> </ul>
Morning Field sites	<b>All auditors</b> , calibration. Field sites in Abitz, Millis, Mueller, Swanson, Wimme, Schmitz, Caulum, or Bauer Offices.
Afternoon Field sites	<b>Split into teams.</b> Field sites in Abitz, Millis, Mueller, Swanson, Wimme, Schmitz, Caulum, or Bauer Offices. <b>TEAM 1: JACQMAIN &amp; BERGMANN</b> <b>TEAM 2: MATTEO &amp; BERG</b> <b>Teams further split as needed up to 4 teams.</b>
5:00 – 6:00 PM	Return from field sites.
Date: 12 June 2018, Tuesday	
Brief office stops	Each team will visit a subsample of offices during the audit.
Field Sites	Split into teams to sample Abitz, Millis, Mueller, Swanson, Wimme, Schmitz, Caulum, or Bauer Offices.
5:00 – 6:00 PM	Return from field sites.
Date: 13 June 2018, Wednesday	
Brief office stops	Each team will visit a subsample of offices during the audit.



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

**Audit Logistics**

Audit dates	<b>11-15 June 2018</b>
Audit team	Michelle Matteo, ATFS Lead Auditor and Witness Auditor, 413.265.3714 <a href="mailto:michmatteo@gmail.com">michmatteo@gmail.com</a>
	Scott Berg, ATFS Team Auditor, 904.206.0118 <a href="mailto:rsbergassoc@aol.com">rsbergassoc@aol.com</a>
	Beth Jacqmain, FSC Lead Auditor, 218.256.2959 <a href="mailto:BJacqmain@scsglobalservices.com">BJacqmain@scsglobalservices.com</a>
	Stefan Bergmann, FSC Team Auditor, 608.216.6753 <a href="mailto:SBergmann@scsglobalservices.com">SBergmann@scsglobalservices.com</a>
Wisconsin DNR Contacts	Forest Certification Coordinator: Mark A. Heyde, Sustainable Forestry Certification Coordinator Public and Private Forestry Section, Bureau of Forest Management Wisconsin Department of Natural Resources Phone: 608.267.0565 Mobile: 608.220.9780 <a href="mailto:mark.heyde@wisconsin.gov">mark.heyde@wisconsin.gov</a>
	Group Manager: Katharine Haan Wisconsin DNR - Division of Forestry MFL Compliance Specialist Phone/ Mobile: 608.640.9457 <a href="mailto:Katharine.Haan@wisconsin.gov">Katharine.Haan@wisconsin.gov</a>
	Gerald (Jerry) Crow, North Central Tax Law - Field Team Leader Forest Tax Law Section – Division of Forestry Wisconsin DNR 518 West Somo Avenue, Tomahawk, WI 54487 Phone: 715.453.2188 x1260 Mobile: 715.612.0980 <a href="mailto:gerald.crow@wisconsin.gov">gerald.crow@wisconsin.gov</a>
Logistics	Audit team – Madison, WI arrival & departure; Lodging has been booked by DNR; Plans should be made to grab lunch in the morning or have lunch on site to expedite the visit; Travel will occur in your vehicles.
	Eight (8) North Central Field Team Offices (Abitz, Millis, Mueller, Swanson, Wimme, Schmitz, Caulum, & Bauer) with Sites in the following counties: Oneida, Vilas, Juneau, Monroe, LaCrosse, Lincoln, Taylor, Clark, Jackson, Marathon, Portage, & Wood.



	Tree Farm selection of active or completed timber sales within the last two years; stratified by acreage category per ATFS guidance. Total sample size of 8 Offices.	
	Number of field sites per ATFS Size Class required:	
	<b>Category #</b>	<b>Acres Category</b>
		<b>Required # Tree Farms to visit (rounded up)</b>
	1	10-100
2	101-500	
3	501-1,000	
4	>1,000	
		75
Final site selection will occur during the opening meeting of the audit. Please be prepared to provide maps showing management activities within the FMU over the past two years. The audit team will select an initial subset of sites for your certificate and will ask for additional information on these sites, including their accessibility and the likelihood of being actively harvested during the visit. Once we review this information, we will select a smaller number of sites to visit. On the day of the audit we would ask you to tell us about any sales that are being worked at that time, and we would add one or two of these if possible.		





Appendix 2

American Tree Farm System Standard 2015-2020 Audit Checklist

F1Y942 - Wisconsin Managed Forest Law Tree Farm Group

Name of Group Manager: Wisconsin DNR Managed Forest Law Program

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

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

Standard 1 Commitment to Practicing Sustainable Forestry

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

Performance Measure 1.1

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

Input boxes for N/A, Conforms, Exceeds, O.F.I., Minor NC, Major NC

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

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

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

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

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

Indicator 1.1.1

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

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

**Audit Notes:** Plans are updated at the time a harvest (on the Cutting Notice) or practice is implemented, at the end of the order period, or at other times as needed. WisFIRS System is now fully implemented and automatically updates Management Plans following an activity. A GIS module is in place on public lands and will hopefully be available for private lands soon.

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

The use of the formal “Cutting Notice” portion of the form 2450 is an important mechanism driving plan currency. Good relationships between DNR’s staff of “Private Lands Foresters” and the consulting foresters who are either “Certified Plan Writers” and/or “Cooperating Consultants” helps ensure that accurate, timely information about forest conditions is provided to the DNR foresters who enter update information into the WISFIRS database. Recent legislation affecting the operation of the MFL Program may impact the quality and reliability of cutting notice information used to update plans or other aspects of program operations. Future audits must include a thorough review of the impacts of any changes in the program.

Indicator 1.1.2

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

The forest management plan **shall** demonstrate consideration of the following resource elements: forest health, soil, water, wood and fiber production, threatened and endangered species, **special sites, invasive species** and **forests of recognized importance**. Where present and relevant to the property, the plan **shall** describe management activities related to these resource elements.

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

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

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

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

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

- When closing out management practices after completion or when scheduled practices are not ready and/or needed.
- When new landowners purchase MFL lands and have new management goals.
- When current landowners request a change in their management plan due to changing management goals.

- When natural events occur that affect management practices as currently written (ex. Tornado, flooding, or other natural event change the stand conditions).

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

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

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

There is an opportunity to improve the member's management plans, including the description of current forest conditions and landowner objectives.

Indicator 1.1.3

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

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

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

Several tree farms visited had plans revised in response to storm damage and oak wilt.

## Standard 2 Compliance with Laws

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

### Performance Measure 2.1

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

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

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

#### Indicator 2.1.1

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

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

Audit Notes: The audit did not identify any evidence of non-compliance with laws.  
 No instances of non-compliance were observed or reported. Corrective Action to implement BMPs is immediate and oversight by the WDNR assures legal compliance.

#### Indicator 2.1.2

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

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

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

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

Multiple Tax Specialist foresters were unable to demonstrate knowledge of Wisconsin State BMPs when interviewed by auditors specifically related to practices and requirements for water bar installations. Furthermore, foresters interviewed did not have access to, or a copy of, Wisconsin BMPs for Water Quality in the field (none had copies in trucks or on phones except the Group Manager). When requested, foresters were not able to provide copies of BMP manuals to auditors in the field such that it was unclear how foresters would check timber sales set up for inspecting Cutting Notices or for inspecting Cutting Reports in the field.

There is an opportunity to improve the training activities and/or communication strategies, relevant to the implementation of applicable ATFS standards, such as when working with landowners who must meet obligations such as harvest activities meeting BMP requirements or when inspecting sites for BMP conformance.



### Standard 3 Reforestation and Afforestation

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

#### Performance Measure 3.1

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

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

Audit Notes: Adequate regeneration was observed on most sites. Foresters can schedule a ground check for future regeneration to ensure reforestation.

#### Indicator 3.1.1

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

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

Audit Notes: The MFL program tracks all regeneration harvests. Foresters may schedule a “mandatory practice” inspection five years after such harvests to ensure adequate stocking is achieved.

Natural regeneration is visually monitored by foresters when assessing each ownership. The MFL program has the capability to track regeneration harvests and schedule a “mandatory practice” inspection five years after such harvests in even-aged types to ensure adequate stocking is achieved. When natural regeneration may not provide adequate stocking (high risk sites), the ownership is identified in the database for a surveillance visit to monitor regeneration.

On most MFL properties, a land exam is conducted to determine multiple items, such as current species composition, age classes, and stocking levels, and use this information to classify stands. Pre- and post-harvest timber cruises, when done, ensure that growth and regeneration assumptions are consistent with validated forest productivity models and can be assessed against the adequate stocking of **desired species** reflecting the **landowner’s objectives**. This is an area where examination should be done in future years, e.g. 2019, evaluating recent changes in post-harvest inspections/monitoring.

## Standard 4 Air, Water and Soil Protection

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

### Performance Measure 4.1

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

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

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

Auditors observed several sections of rutted roads and erosion with sediment deposition into a stream running through the harvest area (Order # 37-039-2010); no water bars had been installed. At another site, a main access haul road that was installed for a timber sale where the logging crew had pulled out of the sale in the fall. Crew was to return after oak wilt no-harvest period was done, departing for over 5 months. In the meantime, the road had washed out (erosion) on slopes greater than 45% and had no water bars installed for at least 300 feet. (Order # 27-018-2016). Landowner did not meet or exceed practices prescribed by state forestry Best Management Practices (BMPs) that are applicable to the property.

#### Indicator 4.1.1

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

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

**Audit Notes:** 2017 OFI.

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

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

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

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

#### Indicator 4.1.2

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

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

**Audit Notes:** Properties inspected had well-designed and maintained roads (often mowed) that respected (minimized impacts in) riparian zones. Roads on some properties were seeded to control soil movement. Culverts were stabilized using rip rap, silt fences, and seeding.

### Performance Measure 4.2

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

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

**Audit Notes:** Foresters prescribe restrictions on harvesting during oak wilt season and other measures such as stocking control or matching species to site so as to maintain healthy, vigorous stands. Cutting Notices routinely specify prescriptions to address invasive plants. Invasive plants were observed on many sites.

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

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

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

#### Indicator 4.2.1

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

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

**Audit Notes:** Herbicides are rarely used on the tracts that were inspected. Some Roundup is applied to control weeds and invasive plants. Most invasive plants are not treated with chemicals.

#### Indicator 4.2.2

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

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

**Audit Notes:** Very little herbicide use was evident, and most lands have not had such treatments.  
MFL Order #29-014-2012 had limited herbicide use by the landowner with EPA-approved pesticides.

### Performance Measure 4.3

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

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

**Audit Notes:** No prescribed fire was observed or reported.

#### Indicator 4.3.1

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

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

**Audit Notes:** No prescribed fire was observed or reported.

## Standard 5 Fish Wildlife, Biodiversity and Forest Health

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

### Performance Measure 5.1

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

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

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

#### Indicator 5.1.1

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

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

**Audit Notes:** Landowners confer with qualified resource professionals for information on T&E and other species through the NHI inventory. Foresters who write and approve plans are trained on the issues, species, and habitats. Plans include references to web sites and sources for additional information. Wisconsin DNR’s Private Lands Foresters often contact DNR specialists (including regional ecologists) for assistance, which has included field visits.

Per interview with MFL staff and Sarah Herrick, Conservation Biologist, & Forestry Liaison: NHI training needs to be taken at least once every 5 years by MFL staff, confirmed with multiple staff training records.

If foresters use the NHI info in WISFIRS for planning purposes such as for FMP writing, it is more general, public query. If it’s time for a harvest only the DNR forester or Tax Law specialist can run the more defined DNR portal for NHI. Both types of queries were viewed during the selected site visits.

#### Indicator 5.1.2

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

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

**Audit Notes:** When results of database queries and further consultation or research show that protection or avoidance is needed to protect or maintain threatened or endangered species these measures are specified in cutting notices and implemented during management activities.

### Performance Measure 5.2

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

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

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

### Performance Measure 5.3

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

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

**Audit Notes:** See below.



Indicator 5.3.1

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

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

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

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

**Performance Measure 5.4**

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

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

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

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

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

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

Indicator 5.4.1

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

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

**Audit Notes:** See notes from Performance Measure 5.4 above.



## Standard 6 Forest Aesthetics

Forest management activities recognize the value of forest aesthetics.

### Performance Measure 6.1

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

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

**Audit Notes:** Tree Farms visited had incorporated aesthetics considerations in overall management and during harvests. Clearcuts generally rapidly revegetate, and utilization of most of the tree ensures fast decomposition of remaining logging slash. Many of the properties are quite attractive, with vistas cut or maintained, roads and/or paths seeded or mowed, and food plots throughout some forests.

#### Indicator 6.1.1

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

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

**Audit Notes:** The application of visual quality measures generally exceeds the standards. Landowners apply visual quality considerations. Single tree and Group Selections where harvesting is not readily evident are common, and heavier harvests have rapid reforestation and/or visual considerations effectively planned. Most clearcuts are quite small and are buffered by adjoining uncut or selectively-harvested stands.

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**Standard 7    Protect Special Sites**

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

**Performance Measure 7.1**

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

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

**Audit Notes:** The DNR Cutting Notices include results of reviews of information about several categories of special sites including Natural Heritage Sites, Archaeological, Cultural and Historic sites. T&E species habitats are identified and protected. Wisconsin DNR's Private Lands Foresters often contact DNR specialists (including regional ecologists) for assistance, which has included field visits. Foresters report that specialists within the DNR are readily available, generally responding to requests for information quickly, and helpful when contacted.

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## Indicator 7.1.1

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

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

**Audit Notes:** The DNR Cutting Notices include results of reviews of information about several categories of special sites including Natural Heritage Sites, Archaeological, Cultural and Historic sites. T&E species habitats are identified and protected.

---

## Standard 8 Forest Product Harvests and Other Activities

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

### Performance Measure 8.1

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

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

**Audit Notes:** Interviews confirmed that most harvests are conducted by loggers who have FISTA training. The majority of the 2018 audits were conducted in the northcentral part of Wisconsin. Observations of active and completed harvests were consistent with work done by trained, experienced, and conscientious loggers.

#### Indicator 8.1.1

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

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

**Audit Notes:** The Wisconsin MFL Program demonstrated exemplary levels of support for programs that ensure professional forestry advice is readily available in many forms.

Landowners consistently seek out the help of DNR Foresters, Cooperating Foresters, and other organizations with missions or programs involving forestry, conservation, and habitat management. Landowners are receiving and have multiple access points for professional forestry advice.

The DNR's website has multiple links to assist landowners in locating qualified natural resource professionals and qualified contractors.

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

#### Indicator 8.1.2

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

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

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

**Audit Notes:** Timber harvesting contractors engaged normally carry appropriate insurance, and most harvests audited were conducted by logging crews with one or more FISTA-trained loggers. The availability of such trained, credentialed loggers is very high in the northern half of Wisconsin, but drops off considerably in southern Wisconsin. Insurance provisions are contained in the logging contract provided by WI DNR to forest owners.

#### Indicator 8.1.3

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

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

**Audit Notes:** Some landowners interviewed said they retain contracts and other records, but there was limited opportunity to review these. Invasive species control has not been documented in a few cases, however it is noted in the Cutting Notice and Management activity.

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**Performance Measure 8.2**

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

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

Audit Notes: Harvests are monitored by consulting foresters and/or by WIDNR foresters. The Wisconsin DNR foresters monitor management plans and notify forest owners when planned activities are scheduled. The prescription for the activity must be reviewed and approved by the Wisconsin DNR prior to implementation for some Cutting Notices. During implementation the activity may be monitored. Following the completion of the activity, the Wisconsin DNR visits the site to evaluate if the implemented activity meets the planned activity.

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**Indicator 8.2.1**

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

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

Audit Notes: Following the completion of the activity the Wisconsin DNR foresters visit the site to evaluate if the implemented activity meets the planned activity. Observations of utilization confirmed that harvested trees are generally fully utilized. Notes in files for several landowners documented action taken by Wisconsin DNR for delays in scheduled activities. Scheduled activities are monitored closely. Discussions also indicated that properties have been dropped from the program when the activities cause the site to not meet the productivity requirements of the MFL program. WIDNR foresters employ several quite effective techniques to assure a high level of compliance with the program, and members who delay implementing mandatory practices are given additional time and support to enable them to come into compliance if they are willing.

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(End)



## Form for Reporting a Forest Management Certificate

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

### CERTIFICATE INFORMATION

Certificate Holder Name	Wisconsin Managed Forest Law Tree Farm Group
Certification Body Name	NSF
Certificate Number	1Y942-FC1
Certification Date	8-Aug-14
Certificate Expiry Date	7-Aug-19
Number of Properties Certified	48,770
Number of Landowners Enrolled When Certification Issued	

### CERTIFIED FOREST INFORMATION

Forest Area (to which certification applies)	2,665,696
Listing by State [if certificate covers forestland located in more than one state – for accounting purposes]	NA
Land Ownership Type	Category 1
Is this same area certified to another forest management standard?	FSC

### GROUP ENTITY CONTACT INFORMATION

Contact Name	<b>Katharine Haan, Tax Law Compliance Specialist, Group Manager</b> Forestry Field Operations – Division of Forestry Wisconsin Department of Natural Resources		
Street, No.	110 S. Neenah Ave.		
City, State, Postal	Sturgeon Bay, WI 54235		
Telephone	608.640.9457	Fax	608.266.8576
E-mail	<a href="mailto:katharine.haan@wisconsin.gov">katharine.haan@wisconsin.gov</a>		
Web Address	<a href="http://www.dnr.wi.gov">www.dnr.wi.gov</a>		

### CERTIFICATION BODY CONTACT INFORMATION

Contact Name	Dan Freeman		
Street, No.	789 N. Dixboro Road		
City, State, Postal	Ann Arbor, MI 48105		
Telephone	734-214-6228	Fax	Fax 734-827-7102
E-mail	<a href="mailto:dfreeman@nsf.org">dfreeman@nsf.org</a>		
Web Address	<a href="http://www.nsf.org/">http://www.nsf.org/</a>		



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## **Reporting Guidelines for Forest Management Certificates**

### **Changes to Certification Status**

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

### **Reporting Frequency**

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

### **Reporting Improvement**

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



## American Tree Farm System Standard 2015-2020 IMG Checklist

1Y942 - Wisconsin Managed Forest Law Tree Farm Group

Name of Group Manager: Wisconsin DNR Managed Forest Law Program

Date of audit: 11-15 June 2018

### Audit Type

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

Logo use requirements under ATFS are met

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

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

Information from external parties about this program was reviewed

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

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

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

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

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



## Section 1 Group Organization Administration

### 1.1 Legal and General Requirements

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

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

Audit Notes: The WIDNR is a legal entity created by the state legislature (Wis. Stat. s. 15.34). Chapter 21 of the Forest Tax Law Handbook contains the following relevant sections:

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

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

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

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

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

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

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

Audit Notes: Forest Tax Law Handbook, Chapter 21:  
The Group Organization – Roles and Responsibilities

- Group Manager (21-4)
- DNR Service Forester (21-4)
- Cooperating Foresters (21-5)
- Group Members (21-6)

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

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

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

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

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

Audit Notes: A commitment statement is found in the revised MFL Application Form R10-15, entry form, and in the revised Managed Forest Law Ownership Change (Transfer) Form 2450-159 (R07-16). MFL Landowners can opt-in or out of the MFL Certified Group at any time by filing the Managed Forest Law Group Application/Departure Request Form (DNR Form 2450-192 R10/15). Landowners are not allowed to repeatedly opt-in and out, to ensure that they are not using this option to avoid certification requirements.

## 1.2 Roles & Responsibilities

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

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

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

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

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

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

### Acreage Limitations for ATFS Certification

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

### Contiguity and Acreage Limitations:

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

### Exclusions:

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

### Roads:

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

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

***Land divided by a public or private road, utility ROW, lake, river, stream, or flowage is considered contiguous (1 forest parcel) for purposes of entry and withdrawal.*** *Recreation trails on a railroad right-of-way do not render a parcel non-contiguous since railroad rights-of-way, when converted to public trails, must stay or remain available*

*as transportation corridors. These trails meet the definition of a railroad rights-of-way, and most likely the Department's interpretation of public roads, under Wis. Stats. s. 77.82(1)(a)1. **Lands that are divided by a public or private road, utility ROW, lake, river, stream, or flowage is usually only an issue when one side of the division is under 20 acres (for 2017 and later entries, or 10 acres for previous entries) or over 20% non-forested. If this situation occurs the total area must meet the eligibility requirements.***

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

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

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

Per Chapter 21 of the Tax Law Handbook:

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

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

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

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

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



**1.3 Group Membership**

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

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

Audit Notes: WIDNR does not charge any fees to MFL owners. This is documented in the MFL fact sheet.

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

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

Audit Notes: WIDNR holds the Certificate on behalf of the Group. Confirmed by review of the certificate: Wisconsin Managed Forest Law Tree Farm Group, NSF-ATF-1Y942 expiry 8/7/2019.

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

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

Audit Notes: Wisconsin DNR correctly uses the ATFS logo on the website, including the diamond and "American Tree Farm System<sup>®</sup>" statement.

The WIDNR Sustainable Forestry Certification Coordinator is aware of the requirements regarding promotional claims and regularly reviews documents for consistency with requirements. This increased awareness and effort is partially in response to a previous OFI.

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

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

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

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

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

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

**1.4 Group Member Entry & Departure from the Group Organization**

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

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

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

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

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

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

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

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

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

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

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

Audit Notes: From Chapter 21:

Deactivation from the MFL Certified Group

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

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

Confirmed multiple members were expelled in 2017-18, with one member who is in the process of being expelled now (unable to take corrective action – BMP rutting violation in a wetland), process is described above.

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

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

Audit Notes: The Wisconsin DNR website has a web page with a pdf document of the list of the current IMG members, as of February 23, 2017.

Information about departures is maintained in the History database.

## 1.5 Dispute Resolution

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

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

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



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

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

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

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**1.6 Maintaining Records of Group Member**

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

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

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

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

### 2.1 Access to the AFF Standards

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

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

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

### 2.2 Conformance with AFF Standards

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

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

Audit Notes: Procedures for admitting group members are the same as for admittance into MFL. These procedures are extensive and found in various portions of the "Tax Law Handbook", Chapter 21. Current version has been identified as NOV 2017. Eligibility requirements for MFL noted in Ch. 20-11., 21-3

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

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

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

### 2.3 Eligibility

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

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

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

### Section 3 Internal Monitoring and Reporting

#### 3.1 Ongoing Monitoring

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

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

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

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

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

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

Audit Notes: Confirmed the internal auditor, Mark Heyde, is a qualified inspector. Katharine Haan, Group Manager, will be taking the Tree Farm Certification training in the early Fall 2018 and this year's internal audit was used as a training exercise for her.

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

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

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

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

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

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

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

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

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

Internal audit occurred 05/23/18 to 05/25/18. This year's review has not yet occurred and will be completed by the end of July 2018.





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### 3.2 Annual Reporting to the American Tree Farm System

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

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

Audit Notes: The reports were sent to ATF in 2017; confirmed via email. A copy of the report was reviewed and confirmed the presence of past reports are on file.

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## Section 4 Independent Audit

### 4.1 Managing the Group Certification Process

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

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

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

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

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

Audit Notes: During the 2018 audit all requested information was provided by DNR staff. The WisFIRS system and associated computer programs, databases, and tools integrate easily and ensure that all involved, including third-party auditors, have ready access to key information.

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

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

Audit Notes: NCs have not been issued for the past 2 years. OFIs issued during the 2017 audit were partially addressed, however due to the multiple changes that have occurred in the program over the past 2 years with the reorganization, this OFI has remained open; proactive measures are in progress and forward movement continues to be made.

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

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

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

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

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

Audit Notes: The MFL Program undergoes regular updates and generally appears to be in on-going conformance. A large part of how the MFL program meets the requirements for AFF is to have their members follow the Tax Law handbook, however this handbook is not up-to-date. There is an opportunity to improve the Group’s up-to-date documents and the Group members’ conformance with the AFF Standards: In interviews with multiple DNR staff auditors were informed that the DNR MFL website is the primary resource for landowners regarding requirements of the program. However, the “MFL Handbook”, which is chapter 21 of the Forest Tax Law Handbook, available on the MFL website is from the 2008 version of the Handbook when the most recent version is 2017, therefore the MFL Handbook available to landowners is out of date. There is an opportunity to improve the Group entity’s compliance with all applicable requirements of this standard which includes providing up to date roles, responsibilities, and conformity requirements that must be met by landowners, by the Group Manager.

The following website with the outdated 2008 document is found at:

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

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

(End)

**Appendix 3**

## Site Notes

FMU / location	Activities / notes	AUD*
<b>Date: Monday, June 11, 2018</b>		
Order #29-023-2012 Juneau County	Primarily oak harvest. Oak wilt harvest timing restriction. 3 adjacent parcels. Certified Plan Writer (CPW), consultant forester. Cutting Notice filed by previous owner. FMP written in 2012. Cutting Notice and Record DO NOT have the box checked for "Are lands certified". Wet pockets protected with frozen ground. NHI - no hits. In-stand diversity present, wet areas included snags. Green tree retention sufficient.	ALL
Order # 29-023-2012 Juneau County	Overstory removal harvest of a tract where the owner was in the process of removing 1-5 acres for conversion to a housing site. A trailer and other equipment were present on the site, along with recent clearing of brush, digging of a small pond and brushing a walking trail. Large residual White Pines were left on the property, along with a relatively large number of residual trees, snags and downed woody material. There was evidence in the file that the landowner complained that too many trees were being cut. Forester explained loggers were well within plan, simply did not match owner expectations, used as educational opportunity. Abundant mature, pole, and retained white pine and oak regeneration throughout. Several low spots on the property were evident with trees removed, but no obvious rutting or soil disturbance. There was a moderate risk for environmental impacts with the low spots but no issues found. 78 acres.	ALL
Order #72-034-2014 Wood County	28-acre harvest in a 40-acre unit owned by seven siblings. Met with forestry consultant. No invasive species, archeological values, nor detections of T&E by NHI. Access agreement with adjoining landowner was put in place to haul logs across the landowner's field in exchange for a load of logs for firewood. Timber sale contract is between mill and the landowner. Group selection cut with overstory oak removed. Consultant had marked each tree, leaving 70-80 sq-ft basal area. Wildlife trees, including cavity trees, were noted. Observed good oak regeneration. One small marshy area had been crossed during the winter harvest, but there was no sign of erosion or compaction. Per agreement with landowner, no cutting occurred around deer stands. FISTA trained logger was used for harvest. Management plan up to date.	SBE
Order # 72-016-2018 Wood County	76-acre harvest had been logged in the winter. Sanitation harvest of oak with jack pine. Minimal residual damaged observed. NHI detected one occurrence of an insect species, and adequate protections were in place. Oak regeneration was observed. There was no management plan onsite, but the plan was acquired later in the audit, and it was confirmed that the plan is up to date.	SBE
Order # 72-240-1999 Wood County	360-acre unit unmarked pine thinning was conducted in accordance with document, "Process for Conducting Unmarked Pine Thinning on Tax Law Lands" (dated 12/14/2005). NHI detected six occurrences, and appropriate protection measures were implemented. Management plan reviewed and was up to date. No residual damaged observed.	SBE
Order #27-018-2016 Jackson County	Partially cut sale - overstory removal. Central hardwoods removing primarily red oak sawlog and pulp along with elm, hickory, and white oak. Very good green tree retention of oaks as mast and habitat for wildlife (turkey). Provision to clean off equipment prior to moving from property for slowing spread of invasive plant species. The main skid trail into the harvest area had washout and was not in conformance with BMPs. There were no water bars installed. Harvesters left sale area in the fall and are due to re-enter the site sometime this summer. Road linear from top until turn for approximately 6 chains with no water bars. Cutting notice specifies road to be smooth and water bars installed after completion of harvest. 46.6 acres. Non-conformity, see section 4.2.	BIJ
Order #27-014-2001 Jackson County	Private company working with landowner. Active logger interviews (Foreman - harvester, skidder driver). Interview CPWs of private forest products company foresters (2). Stand 1 - Abandoned	BIJ

FMU / location	Activities / notes	AUD*
	<p>Christmas tree farm, white pine with small pole timber using row thinning, 2 rows cut, 3 rows left. Leave rows removing worst-first (damage, insect/diseased, poor form, undesired species). Overall very poor-quality stand. Stand 2 - oak sawtimber over central hardwood small pole in overstory removal. Retained 3-5 large white oak sawlogs /per acre for wildlife and retained 2 small reserve areas. Buckthorn and prickly ash, knocked down and management in FMP. Logging equipment debris cleaning required after completion of the job before moving equipment. Additional treatment may be needed if competing with regeneration. Cutting notice references Forestry Invasives BMP Manual. Discussions: EAB, BMPs, Spill reporting requirements, Cutting Notice and post-harvest inspections/enforcement. 71 acres.</p>	
<p>Order #29-041-2001 Juneau County</p>	<p>NHI hit for one plant of special concern and one animal under full protection - Harvesting is taking place on upland ground which is not suitable habitat for the plant and no effect is expected. The harvest area does not include suitable habitat for the animal of concern as it prefers wetland sites. Large red pine plantation thinned every other row. The site borders a riverine habitat that contained a plant species of special concern and a Federally Protected Turtle that winters in the river system and can use the upland sites during the summer months. Harvesting on upland ground which is not suitable habitat for the plant species. Harvest area does not include suitable habitat for the turtle, as it prefers wetland sites. Mandatory practice was to implement BMPs and avoid disturbance of the turtle. No issues with the thinning operation. 69.43 acres.</p>	<p>MLM RSB</p>
<p>Order #29-022-1996 Juneau County</p>	<p>Met with landowner/group member and daughter, interview. They were supportive of the harvesting of the property. They allow hunting, but were concerned about ATV use of the skid trails without their permission or knowledge. Their objectives noted in the forest management plan were being met, however during discussions with the current owners, it was clear that the objectives of the original plan were continued and limited discussions had occurred regarding landowner objectives when the transfer occurred 15 years ago. Both the landowner and her daughter appreciated the assistance of the DNR Foresters and are looking forward to meeting with the current DNR forester. There were three 40-acre tracts on the property. Inspected a smaller red pine stand that had recently had a second thinning. Trees were well spaced; harvested trees were delivered to local lumber mill. Forester for the sale was serving as the forestry consultant. Logger had left slash and debris on the upland skid trails.</p> <p>Three NHI plant hits occurred for both this site and 29-024-2006, below. All three species grow in wetlands and after reviewed determined they were unlikely to be affected as the harvest will take place on sandy well-drained soils and water quality BMPs will be followed; no issues.</p> <p>More slash could have been used on a low spot were a small amount of rutting was observed but not out of conformance with BMPs. Sale forester explained that once the harvesting was completed, the skid trail would be graded and put to bed. No hardwoods were cut. The perennial stream was well buffered and protected. The creek was running clear. Some flagging was observed along the SMZ. Logging on other side of the creek was kept to the uplands and skid trails followed the contour. No issues were found with the logging. There was a moderate risk for environmental impacts due to the large perennial stream and associated wetlands. Observed that the DNR Foresters did not appear to have copies of the Wisconsin BMPs in their trucks or on-hand. 37 acres.</p>	<p>MLM RSB</p>
<p>Order #29-024-2006 Juneau County</p>	<p>Met with landowner/group member and daughter, interview. They were supportive of the harvesting of the property. Interview details for site above. There were three 40-acre tracts on the property. Inspected a large red pine stand that had recently had a second thinning. Trees well-spaced. Trees were delivered to local mill. Logger had left slash and debris on the upland skid trails. No hardwoods were cut. The perennial stream was well buffered and protected. The creek was running clear. Some flagging was observed along the SMZ. Logging on other side of the creek was kept to the uplands and skid trails followed the contour. No issues were found with the logging. There was a moderate risk for environmental impacts due to the large</p>	<p>MLM RSB</p>



FMU / location	Activities / notes	AUD*
	perennial stream and associated wetlands. Observed that the DNR Foresters did not have copies of the Wisconsin BMPs in their trucks or on-hand. 160 acres.	
Order #29-009-2015 Juneau County	Stand 3, 3 oak patch clearcuts with white oak reserves viewed. Good oak regeneration, limited browse observed. Marked green tree retention viewed. Water bars in most western patch clearcut displayed some limited erosion and sedimentation, main turnout near top of slope was angled such that the diverted water ran downhill, rather than across the slope at an angle. No water resources present. Limited invasives - barberry was observed pre-harvest and sprayed by the landowner in the fall of 2016 with planned re-spray in spring of 2017. NHI and Arch/Cultural/Historic search completed, no hits. 21.77 acres.	MLM
Order #29-024-1997 Juneau County	Even-aged regeneration harvest in oaks, Stand 1 (23 acres) and Stand 2 (6 acres). Excellent oak regeneration. Logger stayed away from the short steep slopes present. One community type was identified during the NHI search, however, after review, it was determined that the harvest is low risk to negatively affect the community type of concern. Oak wilt harvest restriction (no harvest 1 April through 15 July) and harvest under dry or frozen conditions only. Wildlife and snags observed in the stand. BMPs employed on haul roads. 80 acres.	MLM
<b>Date: Tuesday, June 12, 2018</b>		
Order #72-020-1999 Wood County	Deputy Director, Forestry Operations, and a Forest Tax Law Specialist joined for much of the day. Residual pine had good crown. The perennial Five Mile Creek was well protected with no cutting in the RMZ. There was a small wet seep at the edge of the harvested area, but no sign of erosion was observed. Older harvest roads had been used for this cutting. Staff explained the process of approval of cutting reports and field recon that occurs following the report approval. Lupine described on the cutting notice was not found. Clearcut area had some regeneration of white pine.	SBE
Order #72-021-2009 Wood County	Same landowner as #72-020-1999 described above. Included overstory removal along property line. Boundary of property was clearly marked with blue flagging. The forest management plan is up to date. No sign of erosion, and silvicultural prescription was appropriate to the site and implemented according to the cutting notice.	SBE
Order #72-028-2016 Wood County	Included small patch cuts of aspen and oak. Harvest involved crossing a creek. Two steel plates had been placed across the water level of the creek, and no erosion was observed. New road included small piped cross drains in lower areas; no water observed. Food plot observed. Harvest also included a selection oak harvest, which had been hand felled with stumps cut high (which may have been from winter logging). Landowner was the logger.	SBE
Order #50-013-2009 Portage County	Interviewed forestry consultant onsite. Consultant has a pesticide applicators license, which was confirmed as being up to date; buckthorn is a problem on the site. Long term, portions of the site will be converted to a Northern hardwood mixed forest. All trees used for tapping by the landowner were avoided, as requested. When consultant set up the harvest, he marked the property boundaries to ensure that the logger was aware of the boundary. Leave trees for wildlife were clearly marked, and the boundaries of the aspen clearcut were marked. Management plan up to date.	SBE
Order #50-007-2005 Portage County	Three NHI occurrences detected, and appropriate protection measures were implemented in accordance with the cutting notice. The harvest included a stand infected with spruce budworm with many dying trees and scattered aspen throughout. Harvest included an aspen coppice. There was a wet area without sign of erosion.	SBE
Order #50-008-2009 Portage County	Cutting notice submitted in 2008 and not closed until 2017. There were many trees marked that had not been cut. Forest road crossed a creek; two culverts at the crossing, and it was well armored with little erosion. The forestry management plan is up to date. No reconnaissance prior to sale was done by the DNR (recon may have detected the numerous marked and uncut trees). Landowner no issues.	SBE



FMU / location	Activities / notes	AUD*
Order #50-012-2004 Portage County	Cutting plan does not list invasive species; it simply states that invasive species will be identified. Forest access road is in very good condition. Unit harvested in 2014 and focused on pine. There remains a heavy understory of white pine, and the spruce appears to be struggling.	SBE
Order #27-013-2001 Jackson County	Natural red and white pine stand with oak. Thinned leaving quality red and white pine, about 80 years old. Removing by Order of Removal. Abundant RM regen, Winter harvest 2015-2016. Wide RMZ left outside of sale area as buffer, exceeded BMP requirements to protect steep slopes of Hall's Creek.	BIJ
Order #27-014-2001 Jackson County	Natural red and white pine stand with oak. Thinned leaving quality red and white pine, about 80 years old. Removing by Order of Removal which generally includes dying trees, those with insect infestation, disease infection, poor quality form, obvious defects, and undesired species. The exact order and species are specified by forester. Order of Removal is a DNR standard term and was also used in common communications with consulting foresters and some landowners. DNR explains term is include in trainings for CPWs and consulting foresters. Abundant RM regen, Winter harvest 2015-2016.	BIJ
Order #27-015-2001 Jackson County	Clearcut releasing advanced oak regeneration.	BIJ
Order #27-016-2001 Jackson County	Natural red and white pine stand with oak. RMZ with steep bluffs along river, left as no harvest, no equipment buffer.	BIJ
Order #27-004-1994 Jackson County	Mature white pine salvaged in 2017. Storm damaged by fall 2016 storm with high wind throw risk for live trees with small crowns led to harvesting overall to treat the whole area. Will thin 25-30 years. Logger was Dave Casper. Left clusters of green trees along edge that were undamaged by storm. Rootballs from windthrown trees evident throughout. Oak/maple regen abundant. 87.09 acres.	BIJ
Order #10-046-2014 Clark County	160 acres, northern hardwood thinned area with a small aspen clearcut. Sale included large number of high quality red oak. Direction of management will depend on whether efforts to regenerate red oak are successful. If sufficient red oak regen then will manage as even-aged stand. If no red oak then will be managed as an uneven-aged stand of northern hardwoods. 38 acres.	BIJ
Order #10-054-2014 Clark County	Two stands treated, 36.5 acres total. Stand 1 was 17 acres and Stand 10 was 10 acres. Red and white oak stands. Both uneven-aged entry using single tree selection. Basal area brought down to 80-100 sq.ft./acre using Order of Removal. Also placed canopy gaps for regeneration of oak/maple. Creek along east side of sale area well removed from sale area with broad area of lowland brush (alder) as additional buffer.	BIJ
Order #10-49-2014 Clark County	Aspen clearcut, 14 acres and also a northern hardwood selection harvest of an even-aged stand in cut designed to move towards an uneven-aged system on 23 acres.	BIJ
Order #10-53-2014 Clark County	A 38 acres northern hardwood thinning. Standard practices, no issues.	BIJ
Order #10-40-2005 Clark County	Landowner and CPW interviews. Northern hardwood stand undergoing 4th thin including Stands 5 and 6, very well done thinning, no damage to residuals, good road construction, no issues.	BIJ
Order #10-014-2010 Clark County	Northern oak stand shifting to hardwood stand while retaining some oak for seed trees/wildlife mast. Gaps placed for regeneration. RMZ along an intermittent creek with buffer outside of sale area. Landowner actively pulling, mowing and spraying for spotted knapweed throughout property. A wide variety of stands and management objectives were observed over the property. All harvest details and records maintained combined by landowner and by consulting forestry company.  This landowner/group member runs a military veterans' camp on-site for men and women who served in US military, all branches and all engagements. Forest management work is done by	BIJ



FMU / location	Activities / notes	AUD*
	landowner (Marine veteran and Camp Manager) or other veterans attending the camp or by contract, depending on the time of year and type of work to be done. Proceeds from sales used to support camp. Landowner also organizes deer hunting events, with bunk areas and food supplies for vets including the disabled. Land owner has constructed very high quality, wide trails where off-road vehicles may be used for qualifying veterans and disabled persons. Gravel has been brought in for trail construction and landowner uses only "clean" gravel after having been educated by DNR staff years ago about potential for exotic/invasives to be introduced from gravel. Landowner very involved in FMP development and actively engaged in meeting planned/scheduled treatment activities. Has had a long-term relationship with the consulting forestry company. This site was a model of landowner engagement, consultant forester quality and training, and DNR assistance.	
Order #10-10-2017 Clark County	2016 harvests, stand numbers 1, 4, 5. Stand 1 Shelterwood with oak done over advanced regen, overstory removal scheduled 2022. Stand 5 overstory removal over oak. This entire order had been high graded around 1996-1997 just prior to sale and purchase by current landowner. The current and recent past harvests designed for remediation and attempts to restore quality. This is an extremely productive site with potential for very high quality northern hardwoods. Stand 4 was a small ash clearcut of 3 acres, pre-salvage of good sawlogs of good quality. EAB quarantine was enacted this winter after only 6-7 counties remained without documented EAB occurrences.	BIJ
Order #10-036-2005 Clark County	Aspen clearcut. No issues. 40 acres.	BIJ
Order #10-16-2005 Clark County	Northern hardwood and oak, uneven-aged system includes small stand aspen clearcut. Harvested winter, 2016-2017.	BIJ
Order #10-204-1996 Clark County	Stand 4, 31 acres. Northern hardwoods - thinning throughout with gaps cut for regeneration. Started summer and finished winter, 2016. Gas line bisects stand, no equipment over line or supposed to use pads. Logs hauled to road side located southern edge of stand so no crossing was done of the gas line. Harvested all aspen, paper birch, ash, and those marked to cut. Salvaged ash. Black River along western edge, no equipment/cut within 50' of river, within 100 feet basal area reduced to 100 sq. ft/acre (following BMPs). 73.12 acres overall.	BIJ
Order #32-204-2007 La Crosse County	Marked, not yet cut. Crop tree release and salvage cut old cohort with mark to cut stands of oak (5 stands) and central hardwoods (5 stands). Stands marked for future uneven-aged management. Old cohort are being damaged by winds and blown down. Intermediate & suppressed understory growing well & needs to be released. Future TSI work will be needed in the stands before the next mandatory practice occurs. Scattered invasives (barberry, multiflora rose, honeysuckle) are found throughout - retained shade on the forest floor should be able to contain the invasives. NHI and Arch/Cultural/Historic search completed, no hits on any of the family properties. 40 acres.	MLM
Order #32-024-2007 La Crosse County	Marked, not yet cut. Crop tree release and salvage cut old cohort with mark to cut stands of oak and central hardwoods. Stands marked for future uneven-aged management. Old cohort are being damaged by winds and blown down. Intermediate & suppressed understory growing well & needs to be released. Future TSI work will be needed in the stands before the next mandatory practice occurs. Scattered invasives (barberry, multiflora rose, honeysuckle) are found throughout - retained shade on the forest floor should be able to contain the invasives. 34 acres.	MLM
Order #32-022-2007 La Crosse County	Marked, not yet cut. Crop tree release and salvage cut old cohort with mark to cut stands of oak and central hardwoods. Stands marked for future uneven-aged management. Old cohort are being damaged by winds and blown down. Intermediate & suppressed understory growing well & needs to be released. Future TSI work will be needed in the stands before the next mandatory practice occurs. Scattered invasives (barberry, multiflora rose, honeysuckle) are	MLM



FMU / location	Activities / notes	AUD*
	found throughout - retained shade on the forest floor should be able to contain the invasives. 40 acres.	
Order #32-019-2007 La Crosse County	Marked, not yet cut. Crop tree release and salvage cut old cohort with mark to cut stands of oak and central hardwoods. Stands marked for future uneven-aged management. Old cohort are being damaged by winds and blown down. Intermediate & suppressed understory growing well & needs to be released. Future TSI work will be needed in the stands before the next mandatory practice occurs. Scattered invasives (barberry, multiflora rose, honeysuckle) are found throughout - retained shade on the forest floor should be able to contain the invasives. 133.3 acres.	MLM
Order #32-046-2007 La Crosse County	Marked, not yet cut. Crop tree release and salvage cut old cohort with mark to cut stands of oak and central hardwoods. Stands marked for future uneven-aged management. Old cohort are being damaged by winds and blown down. Intermediate & suppressed understory growing well & needs to be released. Future TSI work will be needed in the stands before the next mandatory practice occurs. Scattered invasives (barberry, multiflora rose, honeysuckle) are found throughout - retained shade on the forest floor should be able to contain the invasives. 34 acres.	MLM
Order #32-023-2007 La_Crosse County	Marked, not yet cut. Crop tree release and salvage cut old cohort with mark to cut stands of oak and central hardwoods. Stands marked for future uneven-aged management. Old cohort are being damaged by winds and blown down. Intermediate & suppressed understory growing well & needs to be released. Future TSI work will be needed in the stands before the next mandatory practice occurs. Scattered invasives (barberry, multiflora rose, honeysuckle) are found throughout - retained shade on the forest floor should be able to contain the invasives. 26 acres.	MLM
Order #32-046-2007 La_Crosse County	Same Rx as above. Gas pipeline runs through this order #. Logger will not be allowed to construct roads in the easement or disturb the surface. No NHI hits. 34 acres.	MLM
Order #29-014-2012 Juneau County	Stand 1: Oak large sawtimber medium stocking. Stand 2: Red Pine Pole timber - Medium high stocking. Even-aged improvement thinning to remove high risk trees and release crop trees . Oak wilt restriction timing. In Stand 2 there are a few small pockets of declining red pine that will be removed, harvest of patch to extend 70' beyond the last fading trees. Dry or frozen conditions required. No NHI or Arch/Cultural/Historic hits. Invasives present throughout the stands. Landowner has been chemically and mechanically treating the stands to reduce the invasive species, primarily glossy buckthorn, reed canary grass, honeysuckle, barberry, & garlic mustard. Thinned and patch cuts have adequate release, no residual damage. Small amount of rutting on a walking path due to heavy recent rains; landowner was educated about possible BMPs for the trail. Landowner interview with John DeBaun. Member of Wisconsin Woodland Owners Association, manages his own Tree Farm website: <a href="http://brokenoakhill.com/Home_Page.html">http://brokenoakhill.com/Home_Page.html</a> . Landowner not aware of the reporting requirements for pesticide use for FSC. 44.4 acres.	MLM
Order #29-029-2008 Juneau County	Ownership transfer occurred between the sale setup and current state. Trees marked on the ground were inconsistent with the Cutting Notice (CN), which functions as the silvicultural prescription, and the CN did not match the Forest Management Plan (FMP). The CN describes the prescription for Stand 2 as, "Uneven-aged management. Group selection and improvement thinning." The prescription in the land exam and practices report states, "Shelterwood Regeneration Harvest - Preparatory cut". There are supposed to be small and large gaps in the eastern side of the stand, as noted on the map submitted with the cutting notice, (totaling 6 patches) but there was only 1 piece of flagging found and the patches were not delineated adequately on the ground. The trees marked for removal in the sale did not match the description in the cutting notice. Finally, the description of the stand contained in the FMP was not wholly accurate. This sale was marked, but not yet up for sale. Additionally, if the stream running through the site is to be crossed, must apply for a permit for stream crossing; finally the	MLM RSB





FMU / location	Activities / notes	AUD*
	original cutting notice from 2012 was rejected, as it was considered to be high-grading of the stand. The resubmitted cutting notice was revised and previously marked trees orange cut marks were blacked out for a few trees of those viewed. 68 acres.	
Order #32-032-2003 LaCrosse County	17.17 acres treated. MFL landowner was transferred from individuals to a Trust. Inspected small patch cuts designed to move from Northern Hardwoods to Central Hardwoods cover types. The primary objective of the landowner is wildlife habitat enhancement, with a secondary emphasis on timber production. Landowner had installed several small ponds for wildlife. The latest selective timber harvest was in 2016. The stands have been repeatedly high-graded over the past, leaving poor quality trees and relatively low value, with limited marketability. The stands needed timber stand improvement to remove poor formed trees, vines and low-quality hardwoods. There were no issues with the harvest. Low risk for environmental impacts because only a limited number of trees removed. 73 acres overall.	RSB
Order #42-007-1993 Monroe County	The land was formerly in agriculture with central pivot irrigation. The entire site was planted in 1997 as part of the Conservation Reserve Program (CRP). Thinned in 2017 down to minimum acceptable stocking levels. The owner is in negotiations with Monroe County to sell the property to add to the contiguous tracts owned by the County. The soils were sandy and operable year-round. 80 acres.	RSB
Order #42-057-2003 Monroe County	The two landowners are absentee. Their primary objective for owning the property is wildlife enhancement and hunting. Inspected the clearcut of Oaks with plenty of within-stand retention. Aspen stands of 10 years old were left for a future harvest and to reduce the visual impact of the harvest.  Todd Jensen was the local logger. It was steep ground with several skid trails positioned on steep slopes. Discussed the pros and cons of shorter but steeper trails vs. trails with switchbacks that take up more surface area. We agreed that shorter skids were preferred. The trails were well covered in slash and no erosion was observed. There were no issues with the harvest. And there was a low risk of environmental impact. 40 acres.	RSB
Order #42-007-2013 Monroe County	Landowner was the Regional Director of the U.S. Fish and Wildlife Services, is a former Tree Farmer of the Year and is active in sponsoring landowner tours and other education programs. He marked the 18 acre stand of Oak himself involving small patch cuts and overstory removal of the mature trees. DNR Foresters met on-site to agree on logging plan and agree on access and removal. The harvesting was conducted by a local Amish crew using chainsaws. The harvest was designed to move the Oak stand to Hard Maple cover type, eventually. Large amounts of within-stand retention were left. There were no issues with the harvest. There was a low risk of environmental impact. 79 acres.	RSB
Order #42-032-2013 Monroe County	The owner is a Cranberry farmer in the summer and works on his property during the winter. He conducts his own cutting, skidding and merchandising of his wood. Inspected two small clearcuts of 9 and 2 acres. Within stand retention of trees were left for regeneration and wildlife.  Inspected a wildlife pond that collects runoff from the hillside and goes dry in the summer. There was a very slight amount of erosion on two of the skid trails from recent heavy rains, but had no impact on water quality. There were no issues with the small scale harvests. There was a very low risk of environmental impact. 40 acres.	RSB
Order #42-028-2012 Monroe County	Visited with landowners/group members on-site and walked the Tree Farm. Both siblings had planted most of the property in 1965 to Red Pine. The plantations were on relatively steep slopes. A local company had conducted a second thinning of the pine stands and small patch of aspen in 2016. The landowners were excellent spokespersons for forestry and had good reviews of the DNR Foresters. They had employed consultants to help mark the timber and set up recent timber sales. The landowners are active in controlling invasive species with herbicides. They are	RSB

FMU / location	Activities / notes	AUD*
	enthusiastic hunters and enjoy wildlife and deer hunting. There were no issues with the harvest. Skids trails were water-barred and maintained. There was a low risk of environmental impacts. 159.997 acres.	
Order #42-021-2010 Juneau County	Met with landowner on-site and toured the property. Harvesting involved an overstory removal of Ash trees infected with Emerald Ash Borer. Observed large stumps of oaks and other hardwoods. Many trees were left, some of poor quality, including many White Pines. The management objective was said to be regeneration of the Oaks. Hunting pressure in the area is high and deer browse was not expected to be a problem. Landowner was concerned that several cut pines were not removed and that some of the larger and older trees should have been removed during the harvest. He is considering bringing another logger in to look at the property to explore additional cutting. DNR said he would bring an increment corer and investigate the quality and growth of the remaining trees. The landowner felt that his objectives were met. He utilizes firewood to heat his home. No issues. 76.13 acres.	RSB
<b>Date: Wednesday, June 13, 2018</b>		
Order #37-30-1996 Marathon County	Cutting notice submitted in 2012, and the harvest occurred in 2017. The forester had noted the red pine plantation and sent reminder letters to the landowner each year beginning in 2015 about the need to harvest. Land exam was conducted following harvest. Some suppressed pines were observed in the harvested area. New food plot (recently plowed and planted) at far edge of pine stand; large quantity of slash from the food plot, including tree stumps, has been pushed into a draw. Order number includes an aspen stand clearcut with very thick regeneration (trees at least 15-feet tall, so they were cut several years ago). A second large rectangular food plot occurred at the edge of a selective cut of hardwood; this was another area that has been cut very lightly, as relatively few stumps were found. Second large aspen cut was observed, which was in accordance with cutting notice. The north edge of the property along the aspen cut was confirmed to follow a fence and be clearly marked. Management plan up to date.	SBE
Order #37-215-1996 Marathon County	Same landowner as #37-30-1996, described above. Unclear if harvest had occurred, as few stumps were found. It is a small area in a bottomland area along a trout stream comprised of low-grade trees. Unclear if recon has been completed. Cabin onsite between the two order numbers. Management plan up to date (same management plan as #37-30-1996 above).	SBE
Order #37-110-2005 Marathon County	Tamarack, spruce, and balsam fir cut in wet area. First cut in 2009 (strip cut). Harvested in winter, which is typical of highly-organic and moist soil. Included a 16-acre tamarack swamp cut with sphagnum moss and forbs; some pine, as well as red maple observed. Good regeneration. Forest access road used for logging was hardpacked gravel, which led to a mowed trail.	SBE
Order #37-051-1995 Marathon County	Interviewed forestry consultant and a summer intern. Single tree selection harvest to create small gaps. Markings had been conducted in accordance with the standard Order of Removal with highest risk trees removed first. Consultant is well versed in identifying archeological sites, and none were found at on this FMU. Harvest occurred in summer using a rubber-tired Ponsse forwarder and processor with a fixed head. Site had been opened around the building onsite, at the landowner's request. The site includes numerous vernal pools, but they were dry during the harvest; no sign of negative impacts to the vernal pools were seen. The Northern hardwood stand received a highly-selective cut, with at least one wildlife tree left per acre (targeting cavity trees). Also at the landowner's request, all hemlock trees were left uncut, as they serve as roosts for turkey. A new driveway had been built to the highway for the hauling, and the landowner got a permit from the county for the driveway.	SBE
Order #37-082-2012 Marathon County	Cutting notice and on-the-ground implementation of plan includes mitigation of NHI bird species. Unclear is how post-harvest recon occurred. This was a hardwood thin. Gravel had been placed in most, though not all, low areas on the main forest roads; there was minor rutting and minor soil compaction at places on the road. A small intermittent drain crossed the road, and no evidence of erosion was observed. The western boundary of the property was marked with orange paint and flagged, as well as had "No Trespassing" signs. Evidence of vernal pools and	SBE



FMU / location	Activities / notes	AUD*
	water drainage area with no sign of equipment entry. Wildlife trees observed. Order number included a 13-acre aspen clearcut and a selective thin at the edge of the clearcut. Natural buffers between the clearcut and a pond were used to protect aquatic values. A small stand of jack pine had not been thinned, although it was listed in the order number. The FMU includes a right of way for snowmobiles in a field abutting the harvested area.	
Order #37-236-2000 Marathon County	Mitigation for an NHI occurrence was to not allow harvesting between March 15 and July 31. The cutting report had been submitted in June, so it can be assumed that cutting occurred before the March 15 requirement. However, since the cutting notice do not include the dates of harvest, there is no way to know for sure (i.e., there is no record of when the harvest occurred). The harvest was a mixed hardwood selective cut. Several wildlife trees were observed. Natural boulders scattered throughout FMU. There were some pockets of downed basswood, perhaps caused by wind. Stump-sprout maple occurred, and much of the stand was very dense. The forest management plan is up to date.	SBE
Order #44-114-1998 Oneida County	Stands 145, 166, 191, 214, 173. Mature red pine forests, thinning for growth of retained crop trees, reduction of under- and mid-story woody competition and to open stand in effort to encourage natural regeneration of red pine. Small red and white pine regeneration openings/gaps created in canopy. Released advanced regeneration of red/white pine. Basal area reduced to 70-110 sq. ft/acre depending on initial basal area. Harvest boundaries marked in red paint, cut trees marked with orange paint. Ski trails throughout area buffered by 75-100 foot-buffer for visual quality management. FMP/Cutting notice/Implementation all consistent. Cooperator with American Bird Conservancy allowing researching to conduct golden-winged warbler and Kirtland's warbler surveys in young forests created by older harvest projects. 1393.65 acres.	BIJ
Order #44-036-2013 Oneida County	Two areas harvested. One stand was an aspen coppice harvest with 20 sq. ft/acre average green tree retention of red oak, red/white pine, and red maple. Trees marked to keep, sale boundaries painted. In another area there were storm damaged trees harvested with special care during harvest for trees immediately around the owner cabin. Lake buffer widths checked and confirmed in conformance with riparian protection best management practices. Invasive honeysuckle noted and reported to landowner. NHI check discovered a bird of special concern but review process identified it was well outside of property. Procedures noted for reporting any sightings of identified bird. Cutting notice form includes signatory boxes that are outdated relative to Act 358 changes. Landowner interview, issue with knowledge of role and responsibilities. 112.81 acres.	BIJ
Order #64-006-2015 Vilas County	Stand 2, 10 acres, red pine stand, even-aged management. Thinning reduced basal are to 80 sq. ft/acre of quality sawtimber trees. Jack pine and aspen removed. Small area of jack pine retained as cover for advanced regeneration of white pine. Trees marked to cut. Stand 3 decadent jack pine stand, harvested all jack pine, balsam fir, black spruce and aspen except green trees retained for wildlife at about 3 large canopy trees per acre. Anchor chain to prep site for jack pine regen which was now abundant since the harvest last year. Aspen regen abundant through all cutting areas although at lower density in anchor chain area. Spotted knapweed found by consulting forester and treatment information included. Logging equipment cleaned prior to and after logging. 50 acres over all.	BIJ
Order #64-028-1999 Vilas County	Red pine thinning, 35 years old, 1st thin. Every other 3rd row removed, creating future access lanes and trees thinned in between rows marked to remove by landowner leaving best quality potential sawlog pines. Property has multiple easements including for spruce grouse management and Upper Wisconsin River Legacy Forest of the Forest Legacy Program. Special management provisions regarding recreational use; hunting and trapping; access modifications, and monitoring apply. 400 acres.	BIJ



FMU / location	Activities / notes	AUD*
Order #64-209-1998 Vilas County	Dry sandy site, jack pine and jack pine/aspen stands harvested 2015. Abundant regen throughout, vigorous aspen regrowth. Jack pine seedlings, 2-2 stock, planted by crew, 33,000 seedlings from Boscobel State nursery using native tree stock. Disc trenched prior to planting. Landowner publisher of "Partners in Forestry" and member of Wisconsin State Forest Advisory Committee. acres.	BIJ
Order #35-017-2012 Lincoln County	Met with the landowner and walked the single tree selection harvest over portions of the 40 acres. The landowner is a former professional logger. The landowner objectives include "practice sound forestry and enhance wildlife habitat."  Inspected the Plan Packet Review Checklist. The Cutting Notice was reviewed and signed in August 2014. The Management Plan had been updated in 2012. The thinning appeared to be excellent with trees free to grow. It was logged in winter due to a few low spots draining into the Wisconsin River system. Road access was very good, using old railroad grades. An NHI hit indicated the possible presence of a Goshawk, but no evidence of the species being present was found.	RSB
Order #35-057-2003 Lincoln County	Inspected three small clearcut patches including: Stand 1 at 6 acres, Stand 2 at 6 acres and Stand 3 at 10 acres. The prescription was to remove all mature Aspen. Many residual trees left for wildlife and visual quality protection. Inspected the ephemeral stream, marked with red paint, and with good protection on both sides. The NHI indicated a possible Goshawk, but none was found on-site. 76 acres.	RSB
Order #35-001-1993 Lincoln County	No forester and no loggers have been used in recent years. The main activity has been cultivation of Balsam Fir Christmas Trees on the front 8 acres. Met with landowner and his son who have tractors, a skidder, power mower and shearing equipment. Landowner was awarded the Wisconsin Tree Farmer of the Year in 1995 and have been very active in the Wisconsin Woodland Owners Association.  Walked the tree farm discussing plans to thin out the over mature aspen. We discussed the landowner objectives of wildlife enhancement, managing forest health and production of Christmas Trees. Inspected a hunting shack on the property, along with several deer stands. They are exploring markets for 18,000 Tipi Poles to assist with the thinning. The DNR Forester and consulting forester discussed getting together soon to update the plan and begin the Aspen thinning project later in the year. 78 acres.	RSB
Order #35-047-1996 Lincoln County	Tom Loka, Lincoln County. Order No. 35-047-1996. 80 acres. No professional forester has been involved. Used a FISTA Trained logger from local company. Inspected the 50 foot no touch buffer around a shallow lake. A harvest was recently conducted with an approved Cutting Notice to leave the White Pine, Oak and Red Maple. Many residual trees were left for wildlife and aesthetic considerations. The plan called the harvest a clearcut, and was a modified clearcut with retention.	RSB
Order #35-021 1998/#35-001-2000 80/18 acres Lincoln County	Interviewed the logger conducting the salvage operation of a 63-acre red pine plantation. Interviewed the operator running a forwarder and the chipper. Die-back of the Red Pine started to occur in 2014, following an extreme drought in 2013. The mortality continued to spread across the tract with thin crowns and dead tops. The DNR Forest Health Specialist conducted a survey and took samples and concluded that the mortality was due to drought stress and that the trees were weakened and would likely continue to die. Inspection of the site indicated that too close of spacing, in combination with the drought, likely caused the mortality. The weakened trees had become susceptible to the Turpentine Beetle. The entire tract, involving two MFL Order No's., is currently being salvaged logged. Plans are to replant with a different mix of species and spacings. There were no waterbodies close to the upland site that had formerly been in row crops. The DNR brought multiple professionals to assess the situation and the landowner have effectively responded to the forest health issue. 80 / 18 acres.	RSB
Order # 35-049-016	Set up, not logged. The property was new to MFL in 2016. The site had no activity for about the past 40 years. The stand has been marked and is ready to cut during dry conditions. The	RSB

FMU / location	Activities / notes	AUD*
Lincoln County	landowner wants to retain several large White Pine trees and advance natural regeneration. The tract file contained the Application Form Checklist and the Land Exam & Practices Report. There were no issues due to the lack of activity. Harvesting will be limited to dry conditions due to the steep slopes. 35 acres.	
Order No. 35-062-2017 Lincoln County	68 acres. Clearcut with good retention of White Pine and patches of other tree species and understory. The landowner marked the site, including the 100-foot buffer along the stream. Large number of trees retained at the direction of the landowner. The harvest was also shut down due to adverse weather conditions.	RSB
Order No. 35-050-2010. Lincoln County	159 acres. The logger was arranged as part of a purchased stumpage contract. Objective was to remove the mature Aspen while shifting the forest to more of a red maple type. Inspected several small patch cuts and single tree selections. The consulting Foresters shut the harvesting down several times due to excessive rainfalls. One landing used mats to avoid disturbance to the soil. Wolf tracks were seen on several sites. Inspected a two-acre wetland area containing a food plot that had to be permitted. The road system was very well rocked and stable. Large culverts were used to cross the perennial stream with rock armoring. Some portions of the road system were overgrown and in need of future brush control to allow sunlight to dry out the road.	RSB
Order No. 35-049-2010. Lincoln County	159 acres. The same systems of forest management and harvesting were used on the previous property. Inspected several patch cuts and selection harvests as on the property. The property was recent sold to new landowner and the transfer of the MFL property is currently ongoing.	RSB
Order No. 35-288-1999. Lincoln County	80 acres. Consulting forester marks his own timber, has his own portable sawmill and takes care of forest management. A 100 foot no-touch buffer strip was delineated along a trout stream. Single tree and group selection was occurring to accomplish crop tree release and move to an uneven aged forest. Most aspen and white birch are mature and are being removed. The logger used slash and debris to cover and protect the skid trails. The road needed additional rock to cover low spots and fill holes.	RSB
Order #61-064-2005 Taylor County	73-acre red pine intermediate thinning. Trails in good shape, balsam and ironwood removed if 4" and greater. DNR Forest Health Specialist consulted - Red pine patches removed have preliminary results for forest pathogens (armillaria, red turpentine beetle, and pine engraver) samples were sent for further testing. Red pine, white spruce, & balsam fir stumps were treated for HRD prevention with an approved fungicide and pine & spruce must be hauled within 2 weeks of being cut during 1 May and 30 Aug. Hand application of Remedy Ultra for honeysuckle control. One NHI hit was within a 1-mile buffer, but was outside the harvest area and was determined would not be affected by this project. 73 acres.	MLM
Order #61-066-2005 Taylor County	58-acre red pine intermediate thinning. Trails in good shape now, but logger had to come back and repair rutting on main roads after harvest. Slight residual damage to the retained stems. DNR Forest Health Specialist consulted - Red pine patches removed have preliminary results for forest pathogens (armillaria, red turpentine beetle, and pine engraver; samples were sent for further testing. Red pine, white spruce, & balsam fir stumps were treated for HRD prevention with an approved fungicide and pine & spruce must be hauled within 2 weeks of being cut during 1 May and 30 Aug. Hand application of Remedy Ultra for honeysuckle control. One NHI hit is within a 1-mile buffer, but is outside the harvest area and will not be affected by this project. Intermittent stream buffered. 58 acres.	MLM
Order #61-034-2013 Taylor County	Stand 1: 26-acre Selection harvest - cut all marked trees, all aspen & balsam fir harvested. Stand 2: 34-acre Regeneration harvest - cut all stems 2" and greater, retaining oak, pine, hemlock, spruce and any green marked trees. Perennial stream bisects the stands with buffer viewed and respected. Retained trees in good health, adequate regeneration viewed. NHI and Arch/Cultural/Historic search completed, no hits. 159.9 acres.	MLM



FMU / location	Activities / notes	AUD*
Order #61-021-2004 Taylor County	Site borders the Black River. SMZ respected and only trees, primarily ash, immediately roadside (historic road) were removed on the river side of the sale. Multiple forested wetland fingers throughout the interior of the sale; operator maintained good distance and respected the wet areas. NHI and Arch/Cultural/Historic search completed, one natural community hit, but outside the sale area and no effect is expected. Stand 1: 9-acre Single tree selection harvest - cut all marked trees, bottomland hardwood, maintaining an un-even age mixture of tree species. Stand 2: 17 acre Thinning cut - cut all marked stems. 5 canopy gaps created throughout the stand to help regenerate hemlock. Some glossy buckthorn was present on the field side of the property and should be treated before more enters the stand. 41.21 acres.	MLM
Order #61-015-2002 Taylor County	54-acre cut - Stand 1: Spruce thinning and seed tree harvest with reserves. NHI and Arch/Cultural/Historic search completed, no hits. Processor cut in the winter of 2017-2018 cut, good regeneration already observed. Poorly drained soils with large amounts of bunchberry and dwarf raspberry present. Historic road bisects the trail and buffer of lake is well respected. Good amounts of slash used in soft soil conditions on trails. Sandhill cranes observed near site. Land Exam updated for mandatory practices, but text portions of the Forest Management Plan not yet updated. 40 acres.	MLM
Order #61-007-2009 Taylor County	10-acre aspen clearcut. Practice completed 1-2 years early because of the large amount of blowdown from a previous wind storm. Landowner Gary Lindholm present. Trails clear and stand has some retained stems that are protected and undamaged. Intermittent stream on the east side of the sale flagged and respected, RMZ for the adjacent Big Rib River is to the south of the sale and sale boundary is marked and distances sufficiently far enough away that the river buffer is not impacted. NHI and Arch/Cultural/Historic search completed, no hits. 70 acres.	MLM
<b>Date: Thursday, June 14, 2018</b>		
Order #37-042-2015 Marathon County	Joined by three DNR staff for the full day. Interviewed landowner onsite. Main roadway accessing stands is planted with clover to attract deer. Clover acquired from American Seed, and the area is outside of the boundary of the section enrolled in the MFL program. Site is farmland that has been converted to pine and aspen stands. Two aspen clearcuts occurred in 2016, and the spruce stands were selectively harvested. Even after thinning, the spruce stands were of high basal area. The FMU was logged in the summer with a rubber-tired Ponsel. Both aspen clearcuts showed good regeneration of aspen; lots of forbs including sedges observed. Logger had left a large hardwood tree with a deer stand in it. Forest management plan is up to date.	SBE
Order #37-085-2013 Marathon County	No logger listed on the cutting notice. Access trail in good shape and clearly marked with blue paint. A portion of the harvest occurred along the property line. Many trees on the adjoining landowner's property had been cut along the fence and clearly marked property line; further investigation with DNR staff did not reveal any timber trespass, so the presumption is that the adjoining landowner harvested those trees. Stand 2 includes good regen of white pine. Around marsh, several sizeable stumps were found with no sign of having been painted per the prescription. However, the volume removed from around the marsh is consistent with the prescription, and there was no sign of erosion. Wildlife trees with cavities left onsite. Forest management plan is up to date.	SBE
Order #37-039-2010 Marathon County	Aspen clearcut with several overstory trees retained and good regen resulting. Forest management plan up to date. Property boundaries are clearly marked with pink flagging. In mixed pine and hardwood stand left significant quantities of small, poor-quality trees. Small seep on the road below the upper clearcut with some erosion on the road observed. Culverted crossing of spring-fed stream with significant sedimentation on the upstream side, and a pool downstream. RMZ is well stocked. Creek is low grade and highly silted. Numerous trees in the RMZ were painted but not cut. A pond and very large shed were observed; the shed is used to store farm equipment. Evidence of significant erosion in road, extending at least 250-feet; the rutting had carried sediment directly to the stream ( <b>Non-conformity</b> ). Second aspen clearcut with good regen and several overstory trees retained.	SBE



FMU / location	Activities / notes	AUD*
Order #44-039-2015 Oneida County	Oak shelterwood down to 40%-60% canopy retaining mature, quality canopy red oak as seed source, trees marked to cut. Existing red oak regeneration in understory. Landowner interview. 35 acres.	BIJ
Order #44-044-1990 Oneida County	Red pine thinning on 18 acres. First thin in 30-year old plantation, every 3rd row thin to establish access rows. All jack pine and aspen removed (very small amount). New road inspected. 39 acres.	BIJ
Order #61-020-2011 Taylor County	Stand 4: Aspen clearcut, with retention of oak and long-lived conifers. Cutting notice completed by landowner, therefore automatically triggers a DNR MFL Forester review. Good oak retention and residual. Aspen regeneration is adequate to good, some browse on aspen regeneration. Wetland swale/intermittent drainage (not true intermittent stream) present and bisects the stand, with a small amount of cover retained - additional shade could have been retained on the wetland/drainage area, though not required. Boundaries flagged, corner marked, and backside of stand delineated with a cover type change. NHI and Arch/Cultural/Historic search completed, no hits. 80 acres.	MLM
Order #61-036-2002 Taylor County	Stand 1: 80 acre marked selection cut includes 2 aspen patch cuts totaling 8 acres. All aspen and fir to be cut. Thinning looks good with slash low. Very large no-cut buffer on the Big Rib River, much greater than 100'. No invasives viewed or noted. NHI and Arch/Cultural/Historic search completed, no hits. 80 acres.	MLM
Order #61-002-2017 Taylor County	99-acre larger sale: 80-acre thinning with 2 aspen patch cuts, totaling 8 acres. Mink Creek divides the property, sale boundary was held back from the creek between 35-100' depending on the terrain. North of Mink Creek is an intermittent stream; sale boundary was held back approximately 35' depending on the terrain. Logging conducted on frozen ground to reduce soil disturbance. Some honeysuckle present on the south 40, logging to be finished on that portion to avoid spreading invasives throughout the site.  Mixed hardwood understory regeneration present. Ash makes up a larger component, however this will likely act as a 'nursery' for the oak seedlings, then as the ash die back in the next 1-5 years, the oaks will have increased sunlight to grow.  Permitted stream crossing was viewed, banks undisturbed, some tag alder pushed up on downstream right bank, unknown if it is from normal runoff or placed after stream crossing was removed. Viewed temporary bridge permit #IP-NO-2016-61-01846.  BMPs at bend in main haul road upstream of stream crossing. Some minor erosion and sedimentation in the road tracks, down to the larger rocks at one spot. Sediment has only moved a small amount and is away from the stream. NHI and Arch/Cultural/Historic search completed, no hits. 26 acres.	MLM
Order No. 35-012-2012 Lincoln County.	40 acres. Landowner has donated the property to the North Central Conservancy. The harvesting plan was to conduct single-tree selection to remove Aspen and Balsam Fir. Red Oaks and Hemlocks were to be left. There was no water, no NHI hits and no archeological/historical sites. There were three small patches including: Patch 1 of 17 acres, Patch 2 with 16 acres and Patch 3 with 6 acres. The remaining trees were free to grow and there was good regeneration within the patches. There was minor deer browse. There were no issues with the harvest and there was a very low risk of environmental impacts. 40 acres.	MLM

## Appendix 4

# Wisconsin Managed Forest Law Tree Farm Group 2018 ATFS Recertification Audit Summary Report

### Introduction

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

The WI DNR and the Wisconsin Managed Forest Law Tree Farm Group was initially certified in 2004 and recertified in 2011 and in 2015, which involved an upgrade to the current standard. The Wisconsin Department of Natural Resources manages a Group Certification program for non-industrial forestland enrolled in the Managed Forest Law (MFL). MFL Group Certification focuses on DNR's administration of the group and quality of management on member land. There are approximately 48,770 orders/Tree Farms included in this certification that total approximately 2,665,696 acres (Feb. 2017). These tree farms are scattered across the state.

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

The audit was performed by NSF on June 11-15, 2018 by an audit team headed by an audit team headed by Michelle Matteo (ATFS Lead) with Beth Jacquain (FSC Lead) and Scott Berg and Stefan Bergman as the Team Auditors. Audit team members fulfill the qualification criteria for conducting audits contained in the AFF requirements.

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

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

### Audit Process

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

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

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

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

### Overview of Audit Findings

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

- ATFS PM 4.1: Landowner did not meet or exceed practices prescribed by state forestry Best Management Practices (BMPs) that are applicable to the property. Auditors observed several sections of rutted roads and erosion with sediment deposition into a stream running through the harvest area and no water bar installation.

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

Eight (8) opportunities for improvement were also identified, and included:



- ATFS 1.1: Management plans shall describe current forest conditions, landowner’s objectives, management activities aimed at achieving landowner’s objectives, document a feasible strategy for activity implementation and include a map accurately depicting significant forest related resources. Trees marked on the ground on one site and cutting practices on another site were inconsistent with the Cutting Notice (CN), which functions as the silvicultural prescription, and the CN did not match the Forest Management Plan (FMP). There is an opportunity to improve the MFL program by reviewing how Cutting Reports are used to ensure the FMP, CN, and implementation are linked and accurate, actions undertaken on the Tree Farm should be consistent with the management plan and be consistent towards achieving the stated goals and prescribed objectives of the plan.
- ATFS 1.1.2: There is an opportunity to improve the member’s management plans, including the description of current forest conditions and landowner objectives.
- ATFS 2.1.2: There is an opportunity to improve the training and/or familiarity with Wisconsin State BMPs when working with landowners who must meet obligations that harvest activities meeting BMP requirements or when inspecting sites for BMP conformance. Multiple Tax Specialist foresters were unable to demonstrate knowledge of Wisconsin State BMPs when interviewed by auditors specifically related to practices and requirements for water bar installations. Furthermore, foresters interviewed did not have access to, or a copy of, Wisconsin BMPs for Water Quality in the field (none had copies in trucks or on phones except the Group Manager). When requested, foresters were not able to provide copies of BMP manuals to auditors in the field such that it was unclear how foresters would check timber sales set up for inspecting Cutting Notices or for inspecting Cutting Reports in the field.
- ATFS 4.1.1 (continued 2017 OFI - ATFS 4.1.1): There is an opportunity to improve the use of Wisconsin’s Forestry BMPs for Water Quality relative to water bar installation on skid trails and haul roads. NSF reviewed the internal audit report findings and confirmed findings as described above; confirmed that new communications specialist has been hired, and confirmed by interview with Tax Section Chief that communications with MFL group member landowners will be a focus moving forward. However, given new findings related to water bar installations (Minor CAR 2018.1), this OFI will remain open to confirm implementation and effectiveness of these actions next year.
- ATFS 5.3.1: There is an opportunity to improve landowner education and resource availability in relation to invasive species control.
- ATFS IMG 1.2.a: There is an opportunity to improve the adherence to the Group Member eligibility requirements in regard to the ATFS contiguity rule for eligibility, specific to the ATFS Eligibility Requirements and Guidance for Certification contiguity rule and the statement on the full WI-DNR Forest Tax Law Handbook page 20-13, that is in contrast to the contiguity rule.
- ATFS IMG 1.2.b: There is an opportunity to improve the Group members compliance with all applicable requirements, with increased awareness/knowledge of the landowner responsibilities. During interviews, group members self-described as not aware of their responsibilities for complying with some applicable ATFS standard requirements. This description of landowners as being “likely unaware of responsibilities” was also described in interviews with Certified Plan Writers (CPWs), Cooperating foresters, and DNR Tax Specialist foresters. Topics for which landowners were likely to lack knowledge of their responsibilities included the following:
  - Types of invasives and herbicide use requirements
  - Site close-outs including BMPs, post-harvest exams
  - Regeneration monitoring
  - Special sites protections (Archeology and RTE, as needed)
- ATFS IMG 4.1.e: There is an opportunity to improve the Group entity’s compliance with all applicable requirements of this standard which includes providing up to date roles, responsibilities, and conformity requirements that must be met by landowners, by the Group Manager. The guiding document for Landowners, the “MFL Handbook”, is out-of-date on the MFL website; the posted version is from 2008, the current version is from 2017. The Group entity’s procedures must be sufficient to establish an efficient internal control system ensuring that all members are fulfilling applicable requirements including ensuring members are aware of responsibilities for which they are obligated to meet.

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

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

- ATFS 8.1.1: Communications between foresters and landowners, particularly with some of the field foresters, went above the required level of Communications between foresters and landowners, particularly with some of the field foresters,



went above the required level of communication in order to ensure that the landowners understood the forestry practices and management plan.

**For Additional Information Contact:**

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## Appendix 5

## NSF Audit Attendance Sheet

Company Name WI DNR - MFL  
 Location Wisconsin MFL Program  
 Type of Audit ATFS IMG Reassessment Audit  
 Opening Meeting Date 11 June 2018 Closing Meeting Date 15 June 2018

Name	Position	Attended Opening Meeting?	Attended Closing Meeting?
Beth Jacqmain	SCS FSC Lead Auditor	Y	Y
Michelle Matteo	NSF ATFS Lead Auditor	Y	Y
Jerry Crow	DNR/Team Leader	Y	Y
Jake Elder	DNR - Tax Law Team Leader	Y	Y
Matt Bauer	DNR - Tax Law Forestry Specialist	Y	
Scott Berg	NSF ATFS Team Auditor	Y	
RJ Wickham	DNR - Tax Law Section Chief	Y	
Cody Caulum	DNR - Tax Law Forestry Specialist	Y	
Stefan Bergman	SCS FSC Team Auditor	Y	
Jim Warren	DNR - Public and Private Forestry Section Chief	Y	
Attended Opening Mtg by phone: Chuck Abitz	DNR - Tax Law Forestry Specialist	Y	
Chris Schmitz	DNR - Tax Law Forestry Specialist	Y	
Bill Millis	DNR - Tax Law Forestry Specialist	Y	
Mark Heyde	DNR - Sustainable Forestry Certification Coordinator		Y
Sue Crowley	DNR - Tax Law Team Leader		Y
Steve Edge	DNR - Tax Law Team Leader		Y
Katharine Haan	DNR - Tax Law Compliance Specialist; IMG Manager		Y
Scott Mueller	DNR - Tax Law Forestry Specialist		Y
Chris Schmitz	DNR - Tax Law Forestry Specialist		Y
Heather Berklund	Deputy Division Administrator - Forestry Operations		Y
Amanda Koch	DNR - Tax Law Policy Specialist		Y
Chase O'Brien	DNR - Tax Law Admin Support		Y

## Additional WI-DNR &amp; MFL Staff Participants in the Audit:

Dylan Bell	Forester
Drew Czynscon	Forester
Fred Souba	Administrator, Division of Forestry and Chief State Forester
Heather Berklund	Deputy Division Administrator
Jeff Simon	Tax Law Operations Specialist
Jeffery Nyquist	Forester
Ryan Conner	Tax Law Administrative Coordinator
Scott Mueller	Forester
Trent Marty	Director, Bureau of Forestry Field Operations