

2024 Independent Forest Audit Program

The Forestry Futures Trust Committee (FFTC) has traditionally implemented the annual Independent Forest Audit (IFA) Program for the MNR. FFTC responsibilities include: the allocation of funds to cover the cost of the audits; contract management, communication with the audit firms and key audit participants; attending audit meetings and field site visits. The FFTC ensures the audit program is implemented according to the IFA Process and Protocol (IFAPP). The Committee reviews all draft reports and ensures the final reports are of the highest quality. The Committee also provides recommendations to MNR concerning revisions to the audit program and the IFAPP, coordinates auditor and auditee training sessions with MNR, and makes recommendations to the Minister of Natural Resources and Forestry as required or appropriate.

Four (4) Independent Forest Audits (IFAs) were completed in 2024 using the 2023 Independent Forest Audit Process and Protocol (IFAPP). While there were no additional requirements in the 2023 IFAPP over the 2022 IFAPP, minor changes were made to align with the 2020 FMPM and to clarify roles and responsibilities. These changes included:

- Deletion of references to mid-plan checks. The 2020 FMPM removed mid-plan checks.
- Removed the reference to use a helicopter for assessing regeneration. Auditors determine the most appropriate method for assessing regeneration and the regeneration assessment program.
- Clarified language on communications. Auditors are solely responsible public notice and audit related communications, including French translation.

The four (4) 2024 audits included:

- Algonquin Park Forest – which is managed by the Algonquin Forestry Authority under a Forestry Agreement that was awarded in 1985.
- Lake Nipigon Forest – managed by the Lake Nipigon Forest Management Inc., under the terms and conditions of Sustainable Forest Licence #550412.
- Missinaibi Forest – Managed by Missinaibi Forest Management Inc. under the terms and conditions of Sustainable Forest License #550390.
- Wabadowgang Noopming Forest – which is a Crown Forest Management Unit that is managed under a Forest Resource Licence through a Forestry Agreement with Wabadowgang Noopming Forest Management Inc.

On all four (4) Forests the auditors found that the management was generally in compliance with the legislation, regulations, and policies that were in effect during the term covered by the audit, and the Forests were being managed in compliance with the terms and conditions of their Sustainable Forest Licences.

As shown in Table 1 below, the audits identified a number of findings in all four (4) audits. All four (4) reports have now been accepted by the Ministry. Detailed action plans to address the findings presented in the audit reports were prepared and have been posted on the Ontario government website alongside the audit reports.

Table 1. Summary of the 2024 Audit Findings and Best Practices for all four audits with respect to the eight IFA Principles

IFA Principles	# Findings	Percentage %*	Best Practice
1 Commitment	0	0	
2 Public consultation and Aboriginal involvement	5	21	2
3 Forest Management Planning	5	21	
4 Plan assessment and implementation	7	29	1
5 System support	0	0	
6 Monitoring	4	17	1
7 Achievement of management objectives and forest sustainability	0	0	
8 Contractual Obligations	3	13	1
Total	24		5

*Rounded to the nearest whole number.

The four (4) audits were awarded at a total cost of \$380,640.50 (including HST), or on average \$95,160.13 per audit (as compared to 2023 which averaged out to \$82,670.21 (including HST)). The increase in the average cost per audit can be attributed to the complexities of these particular four forests, and the increased scope of the audits which averaged 7.75 years compared to 7.25 years in 2023.

Common Findings

While most of the findings from the 2024 audits were unique to the Forest being audited, there were a few findings that were common in more than one report. These common Findings included:

P2 - Consultation - LCC membership – The Missinaibi, Lake Nipigon, and Wabadowgang Noopming Forests all had findings with respect to the membership of the LCC (retaining members or having a broad representation of stakeholders) and the maintenance of the Terms of Reference for the LCC.

P4 - Plan Implementation – Water Crossings - The Missinaibi, Algonquin Park, and Wabadowgang Noopming Forests all had findings related to the installation, maintenance, and/or the monitoring of water crossings.

While not in the Findings, there were also common concerns raised with respect to the implementation or lack of implementation of the District's Silvicultural Effectiveness Monitoring Program (SEM). While a SEM Program is not a legal requirement, many of the Auditors felt that it is important for the MNR to assess and understand the effectiveness of the silvicultural programs on their management unit.