

| # | Current IFAPP (2023) Requirements | Proposed Revision and Rationale | New Part/Section |
|---|-----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
| 1 | N/A | Language revised and document reorganized to provide greater clarity and align with O. Reg. 319/20. | N/A |
| 2 | N/A | Language clarified to include both Ministry of Natural Resources (MNR) and Forest Manager (FM) as auditees throughout document. FM further described as Sustainable Forest Licence (SFL) holder, Crown (for management units (MUs) administered by the Crown), Algonquin Forestry Authority (AFA), or other form of forest tenure (e.g., Forest Resource Licence (FRL) and Forestry Agreement). | N/A |
| 3 | N/A | Added Land Acknowledgement to the opening of the document. | Land Acknowledgement |
| 4 | N/A | Addition of the intent of the Independent Forest Audit (IFA) for clarity. | 1.2 |
| 5 | Appendix A – Audit protocol | <p>All mandatory and optional procedures were reviewed to determine if they met the intent of the IFAs, met the Forest Management Planning Manual (FMPM) requirements, aligned with the regulation, and/or were captured in another section of the IFAPP and could be consolidated for clarity.</p> <p>After evaluation, the following procedures were taken out of the IFAPP:</p> <ul style="list-style-type: none"> - Former principle 2: Individual Environmental Assessment (IEA). - Former principle 4: Access procedure to inspect 10% of roads constructed/maintained through Ontario’s Forest Access Roads Funding Program. - Former principle 8: Assess AFA’s maintenance of public access roads as compliance with Algonquin Park Forestry Agreement (APFA). - Former principle 8: 8.2 Management Units Administered by the Crown. - Former principle 6 SFL/APFA holder compliance procedure 2 regarding internal compliance prevention and education program. - Former principle 6 Annual Reports procedures 2 and 3. | N/A |
| 6 | Appendix A – Audit protocol | All mandatory and optional procedures were reviewed to determine if they met the intent of the IFAs, met the FMPMs requirements, aligned with the regulation, and/or were captured in another section of the IFAPP and could be consolidated for clarity. | Appendix A – Audit protocol |

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| | | <p>After evaluation, the following procedures were updated from optional to mandatory:</p> <ul style="list-style-type: none"> - Former principle 2: merged procedures on Local Citizens' Committee. - Former principle 2: FMP public consultation procedure. - Former principle 2: Issue resolution procedure. - Former principle 2: FMP standard public consultation process - Former principle 2: merged Annual Operations public inspection/consultation. - Former principle 4: procedures 2 Bridging operations and 3 Second pass harvest. - Former principle 6: District compliance planning and associated monitoring, procedure 2 regarding sharing information in FOIP. - Former principle 6: determining whether the compliance reports have been submitted electronically to the MNR and procedure regarding whether the FM has continued to maintain their overall forest management oversight role related to development and maintenance of the compliance plan. - Former principle 6 Compliance responsibilities delivered by qualified overlapping licensees - merged both procedures. | |
| 7 | 2 Independent Forest Audit Guidance. 2.1 Schedule and Milestones | Updated the general audit schedule to reflect implementation experience. Increased closing meeting following the end of the field audit to two weeks from one week. This provides more time for the auditor to draft the findings to support higher quality audit reports. | Appendix A 1.1 |
| 8 | 2 Independent Forest Audit Guidance. 2.2 Roles and Responsibilities | Updated roles and responsibilities for greater clarity and to align with updated Forestry Futures Trust Committee (FFTC) Terms of Reference. | Appendix A 1.2 |

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| 9 | 2 Independent Forest Audit Guidance. 2.2 Roles and Responsibilities | Added First Nation and Métis Community Representatives to the roles and responsibilities section to reflect the opportunities available to First Nation and Métis communities. | Appendix A 1.2 |
| 10 | 2.4.1 Risk assessment | All procedures in the IFAPP are now mandatory so a risk assessment to support identification of which optional procedures need to be audited is no longer required. The risk assessment has been updated to assess the requirement for additional work beyond the initial audit plan submitted in the Request for Services bid. | Appendix A 1.4.1 Risk assessment |
| 11 | 2.4.3 Audit Plan | Added the timeline of auditors submitting the preliminary audit plan one week before the pre-audit meeting to support time for all parties to review the audit plan in advance of the meeting. | Appendix A 1.4.3 Audit plan |
| 12 | 2.4.3 Audit plan | Added the preliminary audit plan will be submitted to First Nation and Métis communities upon request to support First Nation and Métis community involvement in the audit. | Appendix A 1.4.3 Audit plan |
| 13 | 2.4.3.1 Audit Sample | Language revised to direct auditors to sample 10% of activities conducted during duration of audit period, rather than 10% of activities conducted on annual basis during audit period. This change provides increased flexibility for auditors to use their discretion to focus sampling on areas they deem most relevant and appropriate during the audit period. | Appendix A 1.4.4 Audit Sample |
| 14 | 2.4.3.2 Auditor selection of sites | Merged into 2.4.4 Audit Sample to improve the clarity of the document by having similar content in one location. | Appendix A 1.4.4 Audit sample |
| 15 | 2.4.4 Pre-audit meeting | Updated the pre-audit meeting to be for auditees to focus on the people that are required for planning the field audit. | Appendix A 1.4.6 Pre-audit meeting |
| 16 | 2.5 on site audit | Section removed describing number of recommended days auditor should be in the field (5). The required number of days for the field audit will be determined by the auditor based on a number of factors, including the sample of activities, access to the management unit, the amount of activity on the management, etc. | N/A |

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| 17 | 2.5.3 End-of-day meetings during on-site audit | Language included in 2.4.8 <i>Field audit</i> providing for flexibility to have end of day or beginning of the next day meetings depending on logistics. This change provides more flexibility for the auditor during the field audit. | Appendix A 1.4.8 Field audit |
| 18 | 2.6.4 Final audit report | Added the final audit report is submitted to First Nation and Métis communities upon request to support First Nation and Métis community involvement in the audit if desired. | Appendix A 1.5.5 Final audit report |
| 19 | 2.7.1 Action plan development | Updated the language around corporate findings to add transparency on what happens to a finding that is deemed corporate. | Appendix A 1.6.1 Action plan development |
| 20 | 2.7 Action plan and reporting on progress towards the completion of action | Added the auditees will offer to present the action plan to First Nation and Métis communities, in or adjacent to the MU, within six months following the approval of the action plan by the MNR Regional Director. This change supports First Nation and Métis community involvement in the audit if desired. | Appendix A 1.6.1 Action plan development |
| 21 | 3. Definitions | Added acronyms to section and moved to the end of the document to improve clarity and make the section easier to find. | Appendix F |
| 22 | Appendix A – Audit Protocol | All guiding principles (8) were removed. The six regulatory requirements from O. Reg. 319/20 were added. This change aligns the protocol with the requirements of the regulation. | Appendix A – Audit Protocol |
| 23 | Appendix A – Audit Protocol | Removed ‘Direction – Source and Date Required’ and ‘Evidence’ sections at the end of every procedure for to simplify the document. The auditors have expertise to identify the required direction to support their assessment of the of the procedures. | N/A |
| 24 | Guiding Principle 2: Public consultation, and First Nations and Métis community | Former principle 2 realigned to <i>Regulatory Requirement A: Compliance</i> to meet the regulation. Procedure A.3 introduced, includes provisions to assess FMP development in accordance with FMPM, FIM, relevant guides and policies. Also, includes | Regulatory Requirement A: Compliance |

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| | involvement and consultation | provisions to assess AWS development in accordance with FMPM, FMP, and the Forest Information Manual (FIM). | |
| 25 | Guiding Principle 3: Forest management planning | Former principle 3 duplicated the existing FMP development requirements from the FMPM and the approval process. Principle 3 was consolidated into A.4 Assess the proper development of the FMP in <i>Regulatory A: Compliance</i> . Added procedure A.3 to <i>Regulatory Requirement A: Compliance</i> to assess the effectiveness of the plan author, planning team, chair, and advisors in the development of the FMP. | Regulatory Requirement A: Compliance |
| 26 | Guiding Principle 4: Plan assessment and implementation | Former Principle 4 realigned to <i>Regulatory Requirement B: Meeting FMP Objectives</i> to meet the regulation. Former 7.2 assessment of objective achievement moved to <i>Regulatory Requirement B: Meeting FMP Objectives</i> - to align with regulation. | Regulatory Requirement B: Meeting FMP Objectives |
| 27 | Guiding Principle 6: Monitoring | Former principle 6 realigned to <i>Regulatory Requirement C: Planned versus actual</i> to meet the regulation. Former 6.4 Monitoring indicators of forest sustainability moved to <i>Regulatory Requirement F: Determination of Sustainability</i> to align with the regulation. | Regulatory Requirement C: Planned Versus actual |
| 28 | N/A | Created new section to align with regulation – <i>Regulatory Requirement D: Action plan</i> . Realigned former procedure 8.1.9 and 8.2.2 Action plan and reporting on progress towards the completion of actions procedure to this section. | Regulatory Requirement D: Action plan |
| 29 | Guiding Principle 8: License contractual Obligations | Former principle 8 realigned to <i>Regulatory Requirement E: License</i> to meet the regulation. E.3 - Consolidated audit procedures, including consolidating procedure on Payment of Payment of Forestry Futures and Ontario Crown charges (formerly | Regulatory Requirement E: License. |

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| | | <p>8.1.1) and Payment of forest renewal charges to the FRT (formerly procedure 8.1.10) for conciseness.</p> <p>Consolidated the following procedures, which all apply to the licence, under E.1 Sustainable Forest Licence (SFL), Algonquin Park Forestry Agreement (APFA):</p> <ul style="list-style-type: none"> - Former procedure 8.1.2 Wood supply commitments, MOAs, sharing arrangements, special conditions. - Former procedure 8.1.3 Preparation of FMP, AWS and reports; abiding by the FMP and all other requirements of the FMPM and CFSA. - Former procedure 8.1.4 Conduct inventories, surveys, tests and studies; provision and collection of information in accordance with the FIM and in the case of the Agreement in accordance with the Algonquin Forestry Authority Act. - Former procedure 8.1.5 Wasteful practices not to be committed. - Former procedure 8.1.6 Natural disturbance and salvage SFL conditions must be followed. - Former procedure 8.1.7 Protection of the licence area from pest damage, participation in pest control programs. - Former procedure 8.1.8 Withdrawals from licence area. <p>Changed language around the FRT specified procedures report. The report does not need to be the last year of the audit period. It can be the previous year to give the SFL and accounting firm more time.</p> <p>Updated language to former 8.1.21 SFL or Agreement Conclusion, to provide opportunity for a concluding statement where an SFL has not been issued and there is no other form of agreement.</p> | |
| 30 | Guiding Principle 7: Achievement of | Former principle 7 realigned to <i>Regulatory Requirement F: Determination of sustainability</i> to meet the regulation. | Regulatory Requirement F: |

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| | management objectives and forest sustainability | Updated audit criteria language for consistency with regulation and to align with the latest FMPM. | Determination of sustainability. |
| 31 | Appendix B – On award table | <p>The following documents from the ‘On award’ table are no longer required due to the re-alignment to the regulation:</p> <ul style="list-style-type: none"> - Environmental Bill of Rights (EBR) investigations - Certification status and related documentation | N/A |
| 32 | Appendix B - Draft audit plan table | ‘FMP request for individual EA’ no longer required due to the re-alignment to the 2024 FMPM. | N/A |
| 33 | Appendix B – Field audit requirements | <p>The following documents from the ‘Field audit requirements’ table are no longer required due to the re-alignment to the regulation:</p> <ul style="list-style-type: none"> - Operating procedures - Organizational charts and related information - Policy or Mission Statement’ - Training, documentation – relevant to staff licencing or certification - Training, documentation – health and safety, professional and technical - Special Purpose Account records | N/A |