



Forest management surveillance audit report

Title of the forest management organization:	MTÜ Eesti Erametsaliit
Address of company	Toompuiestee 24, 10149, Tallinn
Location of certified territory:	Estonia
Contact person:	Mari Teesalu
Audit report date:	15.02.2024
Report approval date:	22.04.2024.
Certificate issue date:	17.02.2020
Certificate expiry date:	18.02.2025
Certificate number:	<i>TT-PEFC-FM006</i>
Audit type:	Surveillance No. 4
Used standards:	PEFC EST 1003:2022 PEFC EST 1002:2022 PEFC ST 2001:2020

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1. Audit team description

Lead auditor (Name, Surname):	Ülo Roop
Brief description of experience, compliance with the status	FSC and PEFC CoC an FM Lead Auditor for four years. MSc diploma on Forest Ecology from SLU Sweden

2. Description of the certification candidate's activity

Title of the forest management organization, legal status, contact person information
Eesti Erametsaliit MTÜ Toompuiestee 24, Tallinn, 10149
Number of employees and contractors
6 staff employees working at the FME responsible for group certificate, 135 group members (private persons and companies, exact number of employees unknown) in the under certificate of PEFC Forest management. Approximately 250 subcontractors registered which make different works for group members.
Management objectives defined in Forest managements plan
The Eesti Erametsaliit MTÜ (EEML or FME from now on) has group certificate under PEFC Forest management Group standard requirements. The management objectives are defined by the group members individually. The group members aim to have sustainable yield and income from their properties as a long-term objective. The forest management is planned and implemented considering the PEFC Estonian National Standard and National Forest Act. Each property has 10-year compulsory management plan based on the forest inventory which includes recommendations for forest management. FME as group certificate holder has defined its own objectives which are available on the web page.
Description of the organisational structure of forest management implementation
Group certificate, with certificate holder MTÜ Eesti Erametsaliit (EEML). EEML performs the accepting of the members, management of the membership and related information, annual reporting, assessment of the members and suspension of the membership. Inspection and monitoring of the following of certificate scope and requirements are managed according to the established procedures: <ul style="list-style-type: none"> - agreement between the members of the group and EEML - instructions for completing the checklist. - work arrangements of the EEML`s PEFC group-certificate control group and control unit - internal control and work arrangements of EEML`s PEFC group-certificate members - evaluation of non-compliances and weaknesses of EEML`s PEFC group-certificate members - corrective actions for the non-conformities and weaknesses found at internal audit. - internal audit plan - conduction of first internal control of EEML`s PEFC group-certificate members - relevant documentation list for internal control of EEML`s PEFC group-certificate members EEML group-certificate members in 01.02.2024 2024 – 135 members (273320 ha at the 31.12.2023).

The forest area covered with the scope of the certificate is located across Estonia (distributed according to the areas managed by the members). EEML has an overview of the managed forest lands, member-based register (property, county, municipality, number of the cadastral, ha). Minimum once a year each member must update the information. Last update made in the end of the January 2024.

Managed area distribution by species and age groups

In relation to the group-certificate the distribution of managed land by the group members might vary of species and age groups for every group member. Exact information of the group member is gathered and recorded into tables of which summarized tables are created and hold up to date. Group members forest land proportion by tree species is following:

Forest land by main tree species							
Pine	Spruce	Birch	Aspen	Grey Alder	Alder	Others	Total (ha)
48426	46197	111611	22861	32319	8744	3163	273320

Final felling performance

The main felling type is clearcutting or so-called regeneration cutting. It forms 35 % of the total cutting types. Last year this ratio was 42%, which means that other types of forest management are having more importance in the daily management activities. The rest of the cutting types are improvement cuttings. The harvesters are mainly used for regeneration cuttings and for some thinning. In case of large diameters and dense undergrowth chainsaw operators are used prior to harvester activities.

Regeneration cuttings				Maintenance cutting						Other cuttings			
Clearcut		Selective cutting		PCT		Thinning		Sanitary cutting		Corrective cutting		Other	
ha	m3	ha	m3	ha	m3	ha	m3	ha	m3	ha	m3	ha	m3
6317	1197236	419	26957	6489	36273	3426	177824	1003	28212	35	957	22	1601

Forest non-timber products and services

Typically, non-timber products are not harvested for commercial purposes. Mushrooms, berries, lichen etc. could be obtained from forest and access for local communities is not restricted by the regulations. The property owners have cooperation with local hunting clubs for game management. Recreation is mainly organized by the State Forest Management Centre, usually not organized by private forest owners such as the members of EEML.

General description of the forest management system

The system and control of the forest management according to PEFC Estonia National Forest Standard is performed through EEML (procedures - see above the description of organizational structure for execution of forest management).

For each group-certificate member the access is given to the relevant documents (PEFC Estonia National Forest Standard, the Forest Act, Nature Conservation Act etc.), which is the basis for performing forest management and related operations (forest regeneration, cutting, maintenance and protection etc).

EEML collects and maintains summary information on executed cuttings, re-forestation, forest area, protected species etc. by each member. Every year the internal control (internal audits) of the randomly selected members is conducted by EEML, it includes the evaluation of the management system, documentation, and field audits. The purpose of the internal audits is to evaluate member`s compliance to the currently valid legislation and documents (including subcontractors` control by the members). EEML has developed and documented relevant procedures for execution of the internal audit, recording the results and further improvements. All members are checked at least once within the 5-year validity period of the certificate.

EEML informs, trains (if necessary & possible) and provides additional information (seminars, brochures) regarding the various aspects of forest management in general. Environmental and cultural protection is organized by Environmental Board (EB) via legislation and protection acts submitted for protection areas. WKH protection by private forest owners is voluntary, in case it is preferred, special compensation agreement for each WKH is signed with State and forest owners. Special restrictions on the cutting sites are noted where relevant in the cutting permit. When the site conditions prohibit cutting activities, the cutting permit is not issued.

In case forest owner discovers environmental or culturally important area, EB conducts inventory on this area and determines the presence of the protection value. In case it is needed, protection measures are implemented by EB. In case stakeholders discover such values, notification is sent to EB for further investigation, in case of identified protection value, forest owner is notified via forestry registry.

Usually, neighbours are communicated about upcoming forestry works, especially in cases, where land or road usage agreement has to be signed. EB notifies the neighbours on cutting permit issuance and expects any feedback in case there are any by SH within 30 days after submission of the permit.

Total forest area (ha)

273320

Area and description of forests with restricted forest use

Restriction zone	ha
Ecologically valuable forestland	33536
Ecologically valuable non-forest land	3365
Forests with significant environmental protection and environmental balancing function	14539
Forest of cultural value	390

The restriction zones described here are collected from the group members based on the new definitions of the PEFC FM standard.

Within these zones there are several restriction categories which are defined by the legal acts, mainly by the Nature Protection Act. As the definition of protection categories in the current standard are slightly different than in forest legislation, then there might be misunderstandings developed by that. Nevertheless, the group manager has compiled this information based on the definitions stated in the PEFC standard.

Annual allowable cutting rate.
1117958 m3 (2020) 1558590 m3 (2021) (deforestation – 3882 m3) 1584250 (2022) (deforestation – 3940 m3) 1468103 (2023) (deforestation – 1601 m3)

Is there any significant changes since last audit (changes in company, certification requirements; legal requirements, accreditation requirements)?

- Yes (please describe in table below)
 No

Description of changes:

Area has increased due to the addition of new group members addition. This increase occurred as well because larger forestry companies have acquired more forestland into their portfolio. Due to the new understanding of the standard and due to the TOF requirements, some non-forest areas have been added already to the scope (approximately 3300 ha).

3. Management structure description and audit program

- Single Certificate
 Multiple FMU Certificate
 Group Certificate

Size class	Time needed per sample in working days (surveillance audit)	Count of forest management units / group members
>100 000 ha	5 (4.5)	10
10 000 – 100 000 ha	2.5 (2.0)	4
1.000 - 10.000 ha	1.5 (1.0)	30
101 - 1.000 ha	1 (0.7)	54
<100 ha	0.5 (0.5)	47

Audit program

Parameter	St1 / pre assessment	St2 / Initial audit	S1	S2	S3	S4
FM Standard	x	x	x	x	x	x
Group standard	x	x	x	x	x	x
Number of Group members / FMUs planned to audit per size class: (Group / multiple FMUs certificate only)						
Size class	St1 / pre assessment	St2 / Initial audit	S1	S2	S3	S4
>100 000 ha			1	3	2	
10 000 - 100 000 ha			6	5	3	1
1.000 - 10.000 ha			6	3	4	4
101 - 1.000 ha			6	0	2	3
<100 ha						4

GROUP member / FMU sampling is carried out according to LFM_03B PEFC Forest Management Group and Multiple FMU Certification procedure.

Applied methodology and sample rate is described below

Sufficient sample rate from 135 group members taken according to the previous audit trail, occurred SH consultation and based on the size of the group members. Sample taken from previous audit practice considering that within 5-year cycle each group member shall be audited for compliance (as there over 20 group members, then within 5-year cycle, at least 20 different group members shall be included). Each group member has various number of managed properties all over Estonia – usually managed at property scale.

Prior to audit, the list of activities of each group member on each property during last 2 years is collected by auditor and preliminary random selection is made of such members and their properties (considering the type of activity, scale of the activities by the company, cutting levels, risks identified last years, etc.). From this selection, each member's sites are visited and verified via databases/interviews the compliance of their activities according to the applicable standard requirements. During current assessment, total of 9 group members activities was evaluated. Onsite visits carried out for 9 group members, rest of the group member's activities evaluated on the documentation basis (considering cutting activities during recent 2 years). The sampling has been re-adjusted for this audit based on the size classes established within the group standard PEFC EST 1002:2022, where the size classes are as follows: up to 500 ha; 500-5000 ha and above 5000 ha. According to this, the sample was adjusted, considering the certificate cycle requirements though.

Existing group member (s) / FMUs	Address	Contacts	Size (ha)	Years audited
Name add more rows as necessary	-	-	-	-

Ahto Kivi	-	-	42	
Aivar Pedaspuu	-	-	30	
Aivar Vene	-	-	144	
Andres Hendrikson	-	-	71	
Andrus Sünt	-	-	84	2023
Anne Maala	-	-	55	
Anti Tõlp	-	-	50	
Ants Varblane	-	-	97	
Areleks OÜ	-	-	472	
Auri Viitak-Ülavere	-	-	53	
Dagö Trade	-	-	269	
Eastforest OÜ	-	-	119	
EKO Estonia OÜ	-	-	8	
Ervin Laaneots	-	-	45	
Expertline OÜ	-	-	349	
France Valley Revenu Europe IV	-	-	42	
France Valley Revenu Europe VII	-	-	89	
HD Forest AS	-	-	43	
Heavara OÜ	-	-	25	
J.A. Konsultatsioonid	-	-	25	
Jaan Tiigi	-	-	60	
Jaanus Aun	-	-	14	
Juta Kivimäe	-	-	30	
K.A.T ja Ko AS	-	-	221	
Kadi Kurema	-	-	16	
Kadumetsa OÜ	-	-	111	
Kakulaane Mets OÜ	-	-	84	
Kasafor OÜ	-	-	26	

Kennar Lõhmus FIE	-	-	207	
KPM Mets OÜ	-	-	205	
Leili Mihkelson	-	-	90	
Lepalaane-Läänekaare Põllumajandus OÜ	-	-	248	
Lewis Holding OÜ	-	-	135	2023
Liidia Köster	-	-	22	
Luule Pavelson	-	-	17	
Madis Kinks	-	-	85	2023
Magnar Alev	-	-	25	
Mapomets OÜ	-	-	427	
Mare Normak	-	-	7	
Marrek Puit OÜ	-	-	110	
Meelis Reinhold	-	-	453	
Metsafondi OÜ	-	-	323	2023
Mihkel Kallaste	-	-	46	
Muuland 1	-	-	64	
Muuland 2	-	-	168	
Nybondas OÜ	-	-	36	
OK Mets OÜ	-	-	464	
Peep Tambets	-	-	24	
Peter Janson	-	-	178	
Pikre OÜ	-	-	97	
Pohlamets OÜ	-	-	19	
Raja KT OÜ	-	-	443	
Raul Savimaa	-	-	22	
Rita Rubin	-	-	1	
Runners Forest OÜ	-	-	318	
Ruth Vene	-	-	339	

Samblamets OÜ	-	-	150	
Sampi Kuusk OÜ	-	-	92	2023
Soometsa Haldus OÜ	-	-	108	
Sustainable Forest OÜ	-	-	4	
Suurejõe Farmer OÜ	-	-	14	
Taavi Ehrpais	-	-	319	
Taltsi Talu OÜ	-	-	110	
Tarmo Tominga	-	-	24	
Tedremetsa OÜ	-	-	153	
Tiit Linnamägi	-	-	10	
Toomas Lemming	-	-	34	
Tristafan Haldus OÜ	-	-	75	
Tulevikumets OÜ	-	-	30	
Ülo Kaldma	-	-	55	
Urmas Saetalu	-	-	131	
Urusalu OÜ	-	-	21	
Vigrelle AS	-	-	398	
Voore Mets OÜ	-	-	388	
Alemaa ja Mets OÜ	-	-	913	
AmEst Haldus OÜ	-	-	2169	
Dammix Mets OÜ	-	-	1183	
Eesti Metsnik OÜ	-	-	906	
Eremka OÜ	-	-	4440	
Estonian Sustainable Forestry OÜ	-	-	4314	
Falber Mets OÜ	-	-	921	
Järve Varahalduse OÜ	-	-	571	
Karusambla OÜ	-	-	2153	
Metsarada OÜ	-	-	690	

Metsatalu OÜ	-	-	1740	
Metsnik OÜ	-	-	687	
Mortec OÜ	-	-	2685	
Okira OÜ	-	-	530	
Pähklimäe Talu OÜ	-	-	4634	
Pärna Metsad OÜ	-	-	663	
Picea Grupp OÜ	-	-	919	2023
Rainert RL OÜ	-	-	1561	
Raul Jeets	-	-	656	
Reinu-Einari OÜ	-	-	998	
Saarte Metsamajanduse OÜ	-	-	1228	
Sindlivabrik OÜ	-	-	1466	2023
Starforest OÜ	-	-	2903	2023
Taanimets AS	-	-	2668	
TarMets AS	-	-	2257	2023
Varoteks OÜ	-	-	1104	
Vaseten OÜ	-	-	684	
Woodwell AS	-	-	3385	
Artiston Kinnisvara OÜ	-	-	9251	
KaroMets OÜ	-	-	7268	
Landeker OÜ	-	-	9044	
Metsatervenduse OÜ	-	-	8054	
Multiland OÜ	-	-	5134	
Palumetsa OÜ	-	-	5680	
Roger Puit AS	-	-	32880	2023
Saarniidu OÜ	-	-	5734	
Södra Metsad OÜ	-	-	15714	
Tava Mets OÜ	-	-	6410	

Toftani Metsanduse OÜ	-	-	9556	
Tornator Eesti OÜ	-	-	59490	2023
Valga Puu OÜ	-	-	20946	
Villa Cartelloni OÜ	-	-	6889	
New group member (s) / FMUs	Address	Contacts	Size (ha)	
Name add more rows as necessary	-	-	-	-
BTF SPV1 OÜ	-	-	365	
BTF SPV3 OÜ	-	-	477	
BTF2 Delta OÜ	-	-	339	
BTF2 Epsilon OÜ	-	-	399	
BTF2 Ita OÜ	-	-	183	
BTF2 Kapa OÜ	-	-	28	
BTF2 Zeeta OÜ	-	-	247	
Sven Udras	-	-	27	
BTF SPV2 OÜ	-	-	656	
BTF2 Alfa OÜ	-	-	674	
BTF2 Beeta OÜ	-	-	508	
BTF2 Gamma OÜ	-	-	1061	
BTF2 Lamda OÜ	-	-	821	
BTF3 A OÜ	-	-	573	
BTF3 B OÜ	-	-	1598	
BTF3 C OÜ	-	-	909	
Reinpaul OÜ	-	-	625	
Vinni Varahaldus OÜ	-	-	1800	
Welz Eco Land OÜ	-	-	1687	
Audited group member (s) / FMUs	Address	Contacts	Size (ha)	
Ahto Kivi	-	-	42	2024

Andres Hendrikson	-	-	71	2024
Anti Tölp	-	-	50	2024
BTF2 Epsilon OÜ	-	-	399	2024
Tristafan Haldus OÜ	-	-	75	2024
BTF2 Gamma OÜ	-	-	1061	2024
Järve Varahalduse OÜ	-	-	571	2024
Metsnik OÜ	-	-	687	2024
Woodwell AS	-	-	3385	2024
KaroMets OÜ	-	-	7268	2024
Metsatervenduse OÜ	-	-	8054	2024
Södra Metsad OÜ	-	-	15714	2024

Note: When calculating the number of days to audit group members / FMUs who need to be visited (X) table below is used:

Size class	Time needed per sample in working days	Count of sample who need to be visited	Time needed in working days
>100 000 ha	5 (4.5)	0	
10 000 – 100 000 ha	2.5 (2.0)	1	2
1.000 - 10.000 ha	1.5 (1.0)	4	4
101 - 1.000 ha	1 (0.7)	3	2
<100 ha	0.5 (0.5)	4	2

4. Annual audit route and events

Date: 12.02.2024		
Forest management unit / Location / objects	Activities / comments	Participants
18.30 Opening meeting in the forest	Opening meeting regarding the aspects of – confidentiality, sampling, audit plan, audit method, non-conformities, complaints, SH consultation.	M. Teesalu, Ü. Roop
Field visit with group member A.T. Site in 80901:001:0069	Visited several sub-compartments with the forest owner. The forest management works were conducted by the company worker, the company belongs to the owner of the forest property. This company manages two other group members in the PEFC FM Group as well. Conducted interview on various topics: Harvesting permits, timing of the works, retention of elements of biodiversity. Check the log-landing site, quality of the material extracted. Volumes of material	M. Teesalu, Ü. Roop A.T. – Forest owner

	<p>extracted, quality of harvesting works, OHS of the management works by the forwarder. Main species extracted were aspen, birch. Owner manages around 60 ha of its own forests. Part of the cuttings are done by hand, some with harvesters – regeneration fellings done usually by forwarder. Checked the borders of activities, density of the thinning operations. Cutting permit nr 50000941692 checked, issued in 09.01.2024 – valid. Evident large amount of snow damage on birch in the stands. Discussed the reasonability of the regeneration as well cutting vs thinning or other type of cutting.</p>	
<p>Field visit with group member A.H. in property 93001:001:0005</p>	<p>The owner is working in the Environmental Board as well is managing its own forests. Discussed several aspects of issuing cutting permits and related problems for the Env. Board as well as for forest owners. Visited first good sample of “Metsanduslik näidisala”, a project, where in 1999 birch was planted on agricultural land. Few rows were planted with protective plastic on the ground for extensive weed growth. These trees were significantly larger in diameter than others, meaning that their significant importance of youth maintenance at early stages of stand development. Discussed further activities with owner on the site. Some part of the area had ash, which suffered extensive ash dieback, few specimens still existed. Evident good cooperation with EMÜ about the scientific research conducted on the site, trees were marked and sample plots evident. Additionally, visited two clearcut sites in sub-compartments 8 and 9 to verify the accuracy of the management activities, border keeping, retention of seed trees and natural elements etc. Discussed with the owner about the general aspects of regeneration activities – mineralization, cultivation with spruce and pine. Part of the area regenerated with black alder. Evident successful regeneration. Owner manages ca 70 ha of forest areas. Owner is keen to protect interesting areas – evident nice example of WKH under voluntary protection (VEP212794)</p>	<p>Ü. Roop M. Teesalu A.H.</p>
<p>Visited two group members sites with forest manager A.R. Location first in 68401:005:0410</p>	<p>Regeneration cutting done in large area in 2023. Interviewed forest manager regarding the activities from the perspective of new PEFC standard – manager expressed very good knowledge of requirements and stated that they are keen to implement such practices to daily activities. Checked borders, size of the cutting area, retention</p>	<p>Ü. Roop M. Teesalu A.R. – manager of two forest owners (Tristafan Haldus OÜ and Metsatervenduse OÜ)</p>

	trees and deadwood. Adjacent stands and effects of the clearcut on the adjacent stands. Mineralization done by excavator; birch planted. Successful regeneration evident.	
Second location in 12902:001:0080 with the same manager A.R. 17.30	Visited sub-compartments 27 and 28 to verify the regeneration success of spruce. Additionally visited Capercaillie permanent habitat site. Discussed the effects of trico on neighbouring sub-compartment, where the trico had been applied only to the outer circle of the area. Nevertheless, inside the area we could observe moose damage. Discussed as well with the manager thoroughly about the retention trees left in groups and how to manage such practice in the planning stage of the regeneration cutting. Who are main responsible in this planning and how to achieve good level of knowledge for these employees. Evident old cultural site nr 129:MET:002 – an old ancient road. Additionally nearby the road, also Annukse meierei (129:MEI:003), preserved nicely.	Ü. Roop M. Teesalu A.R. – manager of two forest owners (Tristafan Haldus OÜ and Metsatervenduse OÜ)
Date: 13.02.2024		
Forest management unit / Location / objects	Activities / comments	Participants
8.30 Forest site visit with Certification Specialist in 77301:003:0290	Checked several sub-compartments in existing limited management zone. The property is in Vooremaa landscape protection area (KLO10000294). Some restrictions of the management apply due to the specific protection act of this site. Thus, for example in the sub-compartment 9, which is 100% white alder site, 30 years old, the clearcut is not allowed. Therefore, the selective cut has been conducted last year, checked according cutting permit nr 50000718954. With the company representative discussed various aspects of the site about the potential habitat of certain butterfly species due to the open area and intensive regeneration of ash. The person was extremely familiar with certification as well as wildlife and forest management activities. Additionally controlled clearcut in sub-compartment 11, 0,6 ha, 90% aspen. Left sufficient amount of deadwood and standing retention trees. Great natural regeneration of aspen evident. Additionally discussed several aspects of carbon emissions and projects related to carbon sequestration in agricultural land – afforestation projects, where this company is participating.	Ü.Roop M. Teesalu J. – Certification specialist in Karo Mets OÜ and Roger Puit OÜ

Another site visited which belongs to one of the biggest group members in 87201:001:0302, representative of the company T.V.	Visited Ida-Enno property. Extremely well managed property with various management activities observed – clearcut with successful regeneration of spruce, Birch thinning, clearcut with retention trees left in groups. Successful young spruce stand, hybrid aspen stand and good example of melioration system. The representative of the organization had long-term experience in forest management and good practical knowledge. Well maintained forests observed.	Ü. Roop M. Teesalu T. V. – Södra Forest Estonia OÜ
Additional site visited, 87201:001:0160	Ahjametsa property, observed clearcut in sub-compartment 63, 64 and 65. Good quality regeneration cut. Discussed edge effect and other aspects of regeneration cuttings in large properties and their influence on the neighboring stands.	Ü. Roop M. Teesalu T. V. – Södra Forest Estonia OÜ
Visited another site of the group member in 84301:003:0040	Sub-compartments 14 and 15 visited, clearcut conducted on both sites. Checked cutting permits nr 50000543632 and 50000543630. No specific restrictions were established on the permits. Enough retention trees left. Good management practice observed.	Ü. Roop M. Teesalu
Another site visited of another group member in 20801:004:0250	Sub-compartments 2 and 3 visited. In one small sanitary cutting conducted, on the other one light thinning done. Both pine stands. Evident extensive damage due to the snow on pines – majority of the treetops were broken.	Ü. Roop M. Teesalu
Site nr 20801:002:1920 17.30	Visited sub-compartments 1, 2, 3. The last two had clearcuts done and on the first sub-compartment thinning conducted. Thinning conducted properly; no violations observed. Cutting permits checked: 50000711136; 50000711138 and 50000711140	Ü. Roop M. Teesalu
Date: 14.02.2024		
Forest management unit / Location / objects	Activities / comments	Participants
Office activities in Tartu, 8.30-17.00	General management of the group. Checked sampling of the internal audits, internal audit records, general procedures, evidence of compliance with the standard requirements regarding the procedures. Training to group members. Management of data from the group members.	Ü. Roop M. Teesalu
Date: 15.02.2024 8.30-17.00		
Forest management unit / Location / objects	Activities / comments	Participants
Office activities in Tartu	General management principles overview. SH list, SH risks and opportunities. Review of definitions of new standard and	Ü. Roop M. Teesalu

	applicable data collected by the group manager.	
Date: 16.02.2024 8.30 – 17.00		
Forest management unit / Location / objects	Activities / comments	Participants
Office activities in Tartu	Review of remaining records, purchase and sales, last year's NC. Procedures review, reporting	Ü. Roop
Auditor consolidation time 15-15.30	Preparing for closing meeting, consolidating results, final data review.	Ü. Roop
15.30-17.00	Closing meeting Overview of the audit results Positive aspects Confidentiality Following activities	Ü. Roop M. Teesalu

5. Summary of public consultation.

Is there any complaints received by the CB about the client?

- Yes (see table below)
- No

Stakeholders view, objections raised	Audit team response, audit findings
Economic issues	
Several forest owners and forest managers interviewed	Expressed relatively good atmosphere about the economic aspects, no significant issues brought out
Social issues	
Interviewed forest manager	Expressed very good cooperation with local employees, social working aspects are very important when employing people in countryside. The support and understanding from the company's side is very relevant.
Environmental issues	
Forest owner/worker in the Environmental Board	Interviewed the forest owner about the environmental aspects related to Woodland Key Habitats. This person is himself the accredited inventory

6. Certification applicant eligibility of certification requirements description

This chapter shows all inconsistencies and observations made during the audit of this year and time frame for the implementation of corrective actions

6.1 Existing requests for corrective actions and observations

This chapter shows all inconsistencies and observations made during the audit of this year and time frame for the implementation of corrective actions

NA – No Open CARs.

Lead auditor	Ūlo Roop	Date	03.03.2023	Finding No.	1		
Process / Location	CO document management	Standard / Clause	3.1				
AUDIT TEAM LEADER TO INDICATE CATEGORY OF FINDING AND ACTION							
Major	<input type="checkbox"/>				Mark if requires repetitive	<input type="checkbox"/>	
Minor	<input type="checkbox"/>						
Comments (OFI)	<input checked="" type="checkbox"/>						
AUDIT FINDING DETAIL (Evidence + Requirement + Finding)							
OBS: As currently the information about the conversions occurred in the group members areas is not systematically collected, there is suggestion to collect such information annually from the group members in order to have overview of the scale of the conversion operations and thus control the evidence.							
Agreed response date:	02.03.2024						
2. Action to be completed by client to address the audit finding above – To be completed by the client							
CORRECTION (Remedial Action & timescale)							
Click or tap here to enter text.							
ROOT CAUSE ANALYSIS (How / why did this happen)							
Click or tap here to enter text.							
CORRECTIVE ACTION (To prevent recurrence)							
Click or tap here to enter text.							
Date of response:	01.03.2024						
3. Acceptance and Verification of (planned) Correction and Corrective Action – To be completed by the BM Certification Auditor							
Description of evidence accepted and if applicable verified:							
During the audit, this aspect has been checked, whether the group manager has improved the system of acquiring the data from the members. There is clear understanding, of which data to be collected, how and when this shall be done. Thus the OBS respected by the audit team.							
Date of Acceptance of (planned) correction and corrective action stated above:							
15.02.2024							
Accepted	<input checked="" type="checkbox"/>	Further Submission Required	<input type="checkbox"/>	Verify Next Audit	<input type="checkbox"/>	Verified and closed	<input type="checkbox"/>

6.2 New requests for corrective actions and observations

NA – No CARs issued during the audit.

Lead auditor	Ülo Roop	Date	16.02.2024	Finding No.	1		
Process / Location	Office activities	Standard / Clause	PEFC EST 1002:2022 / clause 6.3.4				
AUDIT TEAM LEADER TO INDICATE CATEGORY OF FINDING AND ACTION							
Major	<input type="checkbox"/>				Mark if requires repetitive	<input type="checkbox"/>	
Minor	<input type="checkbox"/>						
Comments (OFI)	<input checked="" type="checkbox"/>						
AUDIT FINDING DETAIL (Evidence + Requirement + Finding)							
<p>There is possible improvement in collecting data about the development classes by tree species. Currently, there is information about the development classes in m3. As well as forest area division by tree species. There is missing specific data about the area of the development classes.</p> <p>The information about ecologically valuable non-forest land should be presented in a manner which brings out the areas of non-forest land according to the specific definition of the standard.</p>							
Agreed response date:	15.02.2025						
2. Action to be completed by client to address the audit finding above – To be completed by the client							
CORRECTION (Remedial Action & timescale)							
Click or tap here to enter text.							
ROOT CAUSE ANALYSIS (How / why did this happen)							
Click or tap here to enter text.							
CORRECTIVE ACTION (To prevent recurrence)							
Click or tap here to enter text.							
Date of response:	Click or tap to enter a date.						
3. Acceptance and Verification of (planned) Correction and Corrective Action – To be completed by the BM Certification Auditor							
Description of evidence accepted and if applicable verified:							
Click or tap here to enter text.							
Date of Acceptance of (planned) correction and corrective action stated above:							
Click or tap to enter a date.							
Accepted	<input type="checkbox"/>	Further Submission Required	<input type="checkbox"/>	Verify Next Audit	<input type="checkbox"/>	Verified and closed	<input type="checkbox"/>

Lead auditor	Ülo Roop	Date	16.02.2024	Finding No.	2		
Process / Location	Office activities	Standard / Clause	PEFC EST 1002:2022 / clause 7.4				
AUDIT TEAM LEADER TO INDICATE CATEGORY OF FINDING AND ACTION							
Major	<input type="checkbox"/>				Mark if requires repetitive	<input type="checkbox"/>	
Minor	<input checked="" type="checkbox"/>						
Comments (OFI)	<input type="checkbox"/>						
AUDIT FINDING DETAIL (Evidence + Requirement + Finding)							
No evident policy for resolving disputes or complaints.							
Agreed response date:	15.02.2025						
2. Action to be completed by client to address the audit finding above – To be completed by the client							
CORRECTION (Remedial Action & timescale)							
Click or tap here to enter text.							
ROOT CAUSE ANALYSIS (How / why did this happen)							
Click or tap here to enter text.							
CORRECTIVE ACTION (To prevent recurrence)							
Click or tap here to enter text.							
Date of response:	Click or tap to enter a date.						
3. Acceptance and Verification of (planned) Correction and Corrective Action – To be completed by the BM Certification Auditor							
Description of evidence accepted and if applicable verified:							
Click or tap here to enter text.							
Date of Acceptance of (planned) correction and corrective action stated above:							
Click or tap to enter a date.							
Accepted	<input type="checkbox"/>	Further Submission Required	<input type="checkbox"/>	Verify Next Audit	<input type="checkbox"/>	Verified and closed	<input type="checkbox"/>

Lead auditor	Ülo Roop	Date	16.02.2024	Finding No.	3		
Process / Location	Office activities	Standard / Clause	PEFC EST 1002:2022 / clause 7.5				
AUDIT TEAM LEADER TO INDICATE CATEGORY OF FINDING AND ACTION							
Major	<input type="checkbox"/>				Mark if requires repetitive	<input type="checkbox"/>	
Minor	<input type="checkbox"/>						
Comments (OFI)	<input checked="" type="checkbox"/>						
AUDIT FINDING DETAIL (Evidence + Requirement + Finding)							
<p>The documentation is up-to-date in content, yet should include specific renewal date. The documented information about the group management handling should include specific date in order to comply with being up-to-date. OBS as the procedures are up-to-date related to implementation of new PEFC FM standard requirements, therefore OBS in order to follow up during next audit any updates.</p>							
Agreed response date:	15.02.2025						
2. Action to be completed by client to address the audit finding above – To be completed by the client							
CORRECTION (Remedial Action & timescale)							
Click or tap here to enter text.							
ROOT CAUSE ANALYSIS (How / why did this happen)							
Click or tap here to enter text.							
CORRECTIVE ACTION (To prevent recurrence)							
Click or tap here to enter text.							
Date of response:	Click or tap to enter a date.						
3. Acceptance and Verification of (planned) Correction and Corrective Action – To be completed by the BM Certification Auditor							
Description of evidence accepted and if applicable verified:							
Click or tap here to enter text.							
Date of Acceptance of (planned) correction and corrective action stated above:							
Click or tap to enter a date.							
Accepted	<input type="checkbox"/>	Further Submission Required	<input type="checkbox"/>	Verify Next Audit	<input type="checkbox"/>	Verified and closed	<input type="checkbox"/>

Lead auditor	Ülo Roop	Date	16.02.2024	Finding No.	4		
Process / Location	Office activities	Standard / Clause	PEFC EST 1002:2022 / clause 9.4 and 9.6				
AUDIT TEAM LEADER TO INDICATE CATEGORY OF FINDING AND ACTION							
Major	<input type="checkbox"/>				Mark if requires repetitive	<input type="checkbox"/>	
Minor	<input checked="" type="checkbox"/>						
Comments (OFI)	<input type="checkbox"/>						
AUDIT FINDING DETAIL (Evidence + Requirement + Finding)							
There is no clear evidence that the internal audits are divided into forest management internal audit and group management system internal audit. As there is strong compliance for both systems, minor raised.							
Agreed response date:	15.02.2025						
2. Action to be completed by client to address the audit finding above – To be completed by the client							
CORRECTION (Remedial Action & timescale)							
Click or tap here to enter text.							
ROOT CAUSE ANALYSIS (How / why did this happen)							
Click or tap here to enter text.							
CORRECTIVE ACTION (To prevent recurrence)							
Click or tap here to enter text.							
Date of response:	Click or tap to enter a date.						
3. Acceptance and Verification of (planned) Correction and Corrective Action – To be completed by the BM Certification Auditor							
Description of evidence accepted and if applicable verified:							
Click or tap here to enter text.							
Date of Acceptance of (planned) correction and corrective action stated above:							
Click or tap to enter a date.							
Accepted	<input type="checkbox"/>	Further Submission Required	<input type="checkbox"/>	Verify Next Audit	<input type="checkbox"/>	Verified and closed	<input type="checkbox"/>

Lead auditor	Ülo Roop	Date	16.02.2024	Finding No.	5		
Process / Location	Office activities	Standard / Clause	PEFC EST 1003:2022 / clause 9.3.1				
AUDIT TEAM LEADER TO INDICATE CATEGORY OF FINDING AND ACTION							
Major	<input type="checkbox"/>		Mark if requires repetitive	<input type="checkbox"/>			
Minor	<input checked="" type="checkbox"/>						
Comments (OFI)	<input type="checkbox"/>						
AUDIT FINDING DETAIL (Evidence + Requirement + Finding)							
As this is a new standard requirement, no such revisions have yet been carried out. Next such revision is planned according to the main responsible person. When the results of the current audit have been received, the review shall be carried out. Due to the nature of the standard requirement, the annual review should have been done, therefore minor NC raised.							
Agreed response date:	15.02.2025						
2. Action to be completed by client to address the audit finding above – To be completed by the client							
CORRECTION (Remedial Action & timescale)							
Click or tap here to enter text.							
ROOT CAUSE ANALYSIS (How / why did this happen)							
Click or tap here to enter text.							
CORRECTIVE ACTION (To prevent recurrence)							
Click or tap here to enter text.							
Date of response:	Click or tap to enter a date.						
3. Acceptance and Verification of (planned) Correction and Corrective Action – To be completed by the BM Certification Auditor							
Description of evidence accepted and if applicable verified:							
Click or tap here to enter text.							
Date of Acceptance of (planned) correction and corrective action stated above:							
Click or tap to enter a date.							
Accepted	<input type="checkbox"/>	Further Submission Required	<input type="checkbox"/>	Verify Next Audit	<input type="checkbox"/>	Verified and closed	<input type="checkbox"/>

6.3 Summary table of audit results

Indicator	Observations, stated violations, inconsistencies
PEFC ST 1002:2022	
6.3.4.	Observed possibility to improve the data gathering and handling of the specific information of the forest areas related to the information of development classes of main tree species.
7.4	Not evident policy for resolving disputes or complaints.
7.5	The documented information about the group management handling should include specific date in order to comply with being up-to-date.
9.4 and 9.6	There is no clear evidence that the internal audits are divided into forest management internal audit and group management system internal audit.
PEFC EST 1003:2022	
9.3.1	Annual review not conducted.

6.4 Compliance with the certification requirements

Recommendation	
To recognize that the forest management company carries out forest management operations according to the PEFC Forest management certification standard	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
The conclusion is based upon information acquired during the certification process, certifying that:	
The forest management organisation has ensured the correction of all the significant inconsistencies established above	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
The forest management organization has demonstrated that the forest management system and normative basis ensures compliance with the requirements of the certification standard within certified forest areas	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
The forest management organization has demonstrated that the forest management system and normative basis is applied in practice in the forest management process of certified forest areas	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Commentary	
The overall system of group management is working correctly and considers the standard requirements.	

LEAD AUDITOR'S CONCLUSIONS:

Clear recommendation on whether the organization complies with the standard requirements:

It is recommended to issue new group certificate according to the new PEFC FM standard of Estonia.	
Lead auditor:	Ülo Roop
Audit pack reviewer:	Modris Okmanis
Date:	22.04.2024.