



**Forest  
Practices  
Board**

## **Audit of Forest Planning and Practices**

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*Woodlot Licences W0303, W1434, W1591, W2070  
Thompson Rivers Resource District*

**FPB/ARC/175**

February 2015

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# Introduction

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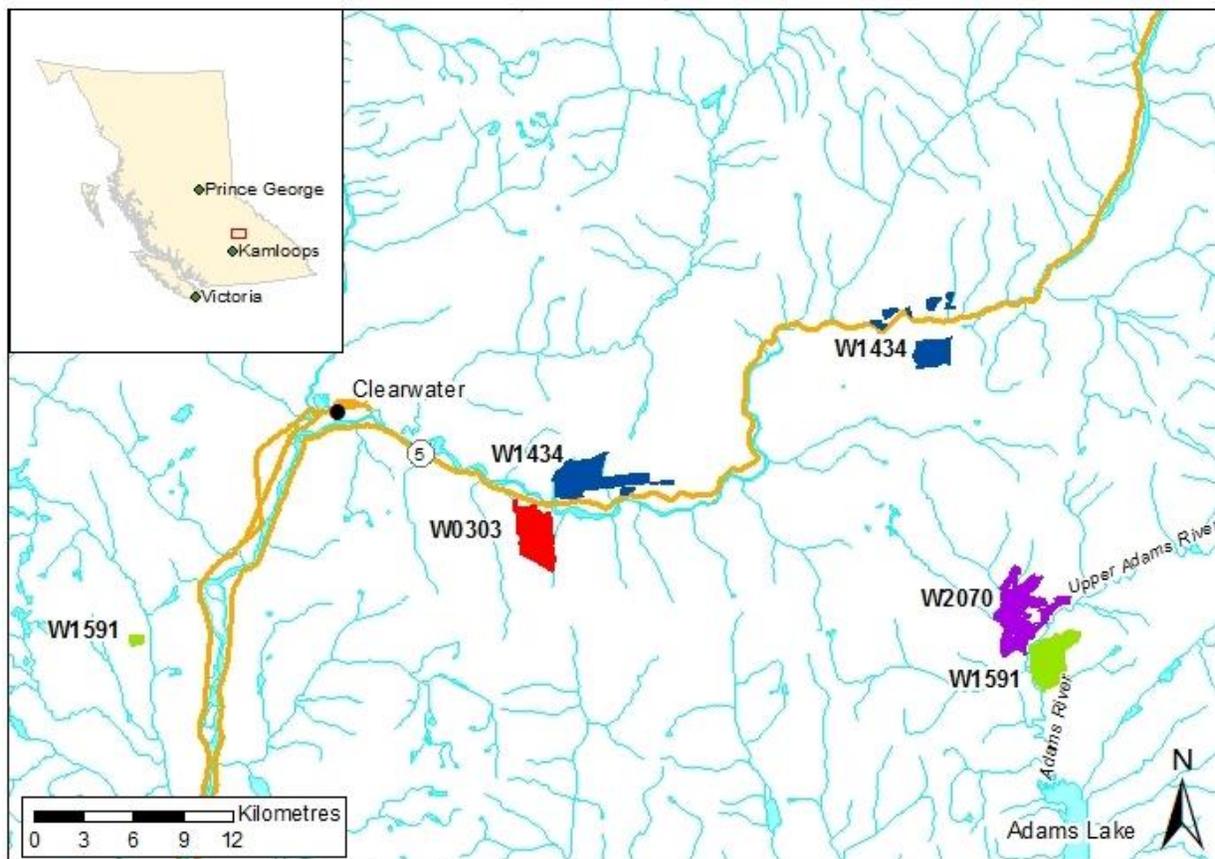
The Forest Practices Board is the public's watchdog for sound forest practices in British Columbia. One of the Board's roles is to audit the practices of the forest industry to ensure compliance with the *Forest and Range Practices Act* and the *Wildfire Act*.

As part of the Forest Practices Board's 2014 compliance audit program, the Board randomly selected the Thompson Rivers Resource District as the location for a full scope compliance audit. Within the district, the Board selected four woodlot licences for audit: W0303, W1434, W1591 and W2070.

The individual woodlot licences were selected based on the level of harvest activity occurring between October 2012 and October 2014, and not on past performance. The Board selected all woodlot licences with a cut of greater than 13 000 cubic metres since October 2012.<sup>1</sup> Two of the woodlots are located near the community of Clearwater, and two are located just north of Adams Lake.

This report explains what the Board audited and the findings for each woodlot. Detailed information about the Board's compliance audit process is provided in Appendix 1.

## Map of Woodlot Licences W0303, W1434, W1591 and W2070



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<sup>1</sup> Although most woodlots have a relatively small allowable annual cut, it's possible for woodlot holders to harvest up to 120 percent of their five year cut control cycle in just one or two years, creating the appearance of a larger than actual allowable annual cut.

# Audit Results – Woodlot Licence W0303

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## Background

Woodlot licence W0303 is held by Glen Spencer McNeil and was awarded in 1985. The woodlot is located east of Clearwater and on the south side of the North Thompson River. The woodlot has a total area of 591 hectares of Crown land and 92 hectares of private land. The woodlot licence provides an allowable annual cut (AAC) of 3770 cubic metres per year. During the two-year audit period, the licensee harvested about 13 200 cubic metres of timber.

## Audit Approach and Scope

This was a full scope compliance audit with a two-year timeframe. All harvesting, road, silviculture and protection activities, carried out between October 1, 2012, and October 17, 2014, were included in the audit. All associated planning was also examined. Auditors assessed these activities for compliance with the *Forest and Range Practices Act* (FRPA), the *Wildfire Act* (WA) and applicable regulations, in particular, the *Woodlot Licence Planning and Practices Regulation*.

The standards and procedures used to carry out this audit are set out in the Board's *Compliance Audit Reference Manual, Version 7.0, September 2012*.

One professional forester, a professional engineer and a chartered accountant made up the audit team. Fieldwork took place on October 17, 2014.

## Planning and Practices Examined

The following describes the activities and obligations audited and the findings.

### Operational Planning

The approved woodlot licence plan (WLP) covered the period 2010 to 2020.

Through office reviews and fieldwork, the audit team evaluated site plans<sup>2</sup> and pre-harvest mapping to ensure that they accurately identified site conditions and met legal requirements.

The WLP and site plans for W0303 were consistent with legislated requirements, and site plans were consistent with the WLP.

### Timber Harvesting

The licensee harvested timber from two cutblocks during the audit period and the auditors field reviewed both cutblocks. The auditors observed that both cutblocks were harvested as planned, and no concerns were noted.

Auditors found that that soil disturbance was minimized and below the limits required by regulation. In addition, there were several S6 streams within or adjacent to the cutblocks. The licensee maintained natural drainage patterns, and machine traffic did not disturb the stream banks. The licensee retained

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<sup>2</sup> A site plan is not a legal requirement for woodlot licences. A site plan identifies the approximate locations of cutblocks and roads, is consistent with legislation and identifies how the intended results or strategies described in the Woodlot Licence Plan apply to the site.

wildlife trees in patches and individual stems and met the obligations in the WLP. Most patches were adjacent to cutblocks.

## Road Construction, Maintenance, and Deactivation

The licensee maintained 12.3 kilometres and deactivated just over 500 metres of road during the audit period. Auditors examined over 11 kilometres of the maintained road and 170 metres of the deactivated road. The licensee did not construct any roads, or install or maintain any bridges during the audit period. Culverts were adequately sized, installed at all stream crossings, and were frequently used for cross drainage. There was no evidence of siltation or road failures, and the running surfaces were stable.

The auditors did not identify any issues with road maintenance or deactivation.



*In-block road rehabilitation/ deactivation.*

## Silviculture Obligations and Activities

The licensee planted two cutblocks and brushed one cutblock during the audit period. Auditors examined all of these activities. There were no regeneration delay or free-growing obligations due during the audit period.

There were no concerns identified with any of the silviculture activities.

## Fire Protection

The licensee generally complied with the WA. Fire tool inspections were not conducted since there were no active operations. The licensee assesses fire hazard at the completion of harvesting. Slash was piled and burned on both cutblocks just prior to the audit and the piles had completely burned.



*Brushed cutblock.*

However, in one instance, a small smouldering ground fire, estimated at less than 0.1 hectare, started beneath standing timber as a result of the slash abatement activities. This is a non-compliance with section 22 of the *Wildfire Regulation*.<sup>3</sup> However, since the licensee was monitoring the site, identified the escape, and acted promptly in extinguishing the ground fire, this is only considered an area requiring improvement.

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<sup>3</sup> **Category 3 Open Fire**

22 (3) Without limiting subsection (1) or (2), a person who lights, fuels or uses a category 3 open fire must ensure that the fire does not escape.

## Audit Opinion

In my opinion, the operational planning, timber harvesting, road maintenance and deactivation, silviculture and fire protection activities carried out under woodlot licence W0303, held by Glen Spencer McNeil, between October 1, 2012, and October 17, 2014, complied in all significant respects with the requirements of the *Forest and Range Practices Act*, the *Wildfire Act* and related regulations, as of October 2014. There is no opinion provided for road construction or fire tools.

In reference to compliance, the term “in all significant respects” recognizes that there may be minor instances of non-compliance that either may not be detected by the audit, or that are detected but not considered worthy of inclusion in the audit report.

Without qualifying my opinion, I draw attention to the *Fire Protection* section of this report, which describes an area requiring improvement.

The *Audit Approach and Scope* and the *Planning and Practices Examined* sections of this report describe the basis of the audit work performed in reaching the above conclusion. The audit was conducted in accordance with the auditing standards of the Forest Practices Board. Such an audit includes examining sufficient forest planning and practices to support an overall evaluation of compliance with FRPA and WA.



Christopher R. Mosher CA, EP(CEA)  
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Victoria, British Columbia  
January 28, 2015

# Audit Results – Woodlot Licence W1434

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## Background

Woodlot licence W1434 is held by Sierra Simmentals Ltd., and was issued in 1996. The woodlot is composed of two distinct geographic areas. The first area is about 14 kilometres southeast of Clearwater and the second area is about 45 kilometres east of Clearwater. Both areas are north of the North Thompson River, along Highway 5. The woodlot has a total area of 1205 hectares, of which 924 hectares is Crown land and 301 hectares is private land. The woodlot licence provides an allowable annual cut of 4740 cubic metres per year. During the two-year audit period, Sierra harvested about 20 700 cubic metres of timber.

## Audit Approach and Scope

This was a full scope compliance audit with a two-year timeframe. All harvesting, road, silviculture, and protection activities, carried out between October 1, 2012, and October 15, 2014, were included in the audit. All associated planning was also examined. Auditors assessed these activities for compliance with the *Forest and Range Practices Act* (FRPA), the *Wildfire Act* (WA), and applicable regulations, in particular, the *Woodlot Licence Planning and Practices Regulation*.

The standards and procedures used to carry out this audit are set out in the Board's *Compliance Audit Reference Manual, Version 7.0, September 2012*.

One professional forester, a professional engineer and a chartered accountant made up the audit team. Fieldwork took place on October 15, 2014.

## Planning and Practices Examined

The following describes the activities and obligations audited and the findings.

### Operational Planning

The approved woodlot licence plan (WLP) covered the period 2008-2018.

The audit team evaluated site plans through office reviews and fieldwork to ensure that they accurately identified site conditions and met legal requirements.

The WLP and site plans for W1434 were consistent with legislated requirements, and site plans were consistent with the WLP.

### Timber Harvesting

The licensee harvested six cutblocks during the audit period and the auditors field reviewed all of them. The auditors observed that all cutblocks were harvested as planned, and no concerns were noted.

Soil disturbance was minimized and below the limits required by regulation. There were several small dry gullies on the lower portion of the woodlot. The licensee did a good job of managing these areas and avoided constructing excavated trails on the gully side-slopes.

There are few streams within the woodlot and none within the cutblocks. Harvesting did not impact any of the streams. The licensee retained wildlife trees in patches and individual stems and met the obligation in the WLP. Much of the retention was inside the cutblocks and consisted of small complexes of large and small trees of coniferous and deciduous species.

### **Road Construction, Maintenance, and Deactivation**

The licensee maintained 14.7 kilometres of road and the auditors field reviewed 9.8 kilometres. The licensee did not construct or deactivate any roads, or install or maintain any bridges during the audit period. There was no evidence of siltation or road failures, running surfaces were stable, and natural drainage patterns were maintained.

The auditors did not identify any issues with road maintenance.

### **Silviculture Obligations and Activities**

The licensee site prepared six cutblocks, planted eight, and brushed two during the audit period. The auditors reviewed all of the site prepared cutblocks and six of the planted cutblocks. Most site preparation involved preparing areas for planting where slash piles had been burned. Deer browsing on seedlings is an issue on this woodlot. The licensee has been diligent in monitoring the deer browse, and fill planting where required. There were no regeneration delay or free-growing obligations due during the audit period.

The auditors did not identify any concerns with silviculture activities.

### **Fire Protection**

The licensee complied with the WA. Fire tool inspections were not conducted since there were no active operations. Fire hazard was assessed at the same time as the waste survey and slash was piled and burned on all cutblocks.



*Internal wildlife tree retention.*



*A slash pile that has been burned and site prepared for planting.*

## Audit Opinion

In my opinion, the operational planning, timber harvesting, road maintenance, silviculture, and fire protection activities carried out under woodlot licence W1434, held by Sierra Simmentals Ltd., between October 1, 2012, and October 15, 2014, complied in all significant respects with the requirements of the *Forest and Range Practices Act*, the *Wildfire Act* and related regulations, as of October 2014. There is no opinion provided for road construction, road deactivation or fire tools.

In reference to compliance, the term “in all significant respects” recognizes that there may be minor instances of non-compliance that either may not be detected by the audit, or that are detected but not considered worthy of inclusion in the audit report.

The *Audit Approach and Scope* and the *Planning and Practices Examined* sections of this report describe the basis of the audit work performed in reaching the above conclusion. The audit was conducted in accordance with the auditing standards of the Forest Practices Board. Such an audit includes examining sufficient forest planning and practices to support an overall evaluation of compliance with FRPA and WA.



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# Audit Results – Woodlot Licence W1591

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## Background

Woodlot licence W1591 is held by J2K Resource Management Ltd., and was awarded in 1997. The woodlot is located about seven kilometres north of Adams Lake and borders the south boundary of Upper Adams River Park. The woodlot has a total area of 648 hectares, of which 603 hectares is Crown land and 45 hectares is private land. The woodlot licence provides an allowable annual cut of 3260 cubic metres per year. During the two-year audit period, the licensee harvested about 13 000 cubic metres of timber.

## Audit Approach and Scope

This was a full scope compliance audit with a two-year timeframe. All harvesting, road, silviculture and protection activities, carried out between October 1, 2012, and October 14, 2014, were included in the audit. All associated planning was also examined. Auditors assessed these activities for compliance with the *Forest Practices Code of British Columbia Act*, the *Forest and Range Practices Act (FRPA)*, the *Wildfire Act (WA)* and applicable regulations, in particular, the *Woodlot Licence Forest Management Regulation* and the *Woodlot Licence Planning and Practices Regulation*.

The standards and procedures used to carry out this audit are set out in the Board's *Compliance Audit Reference Manual, Version 7.0, September 2012*.

One professional forester, a professional engineer and a chartered accountant made up the audit team. Fieldwork took place on October 14, 2014.

## Planning and Practices Examined

The following describes the activities and obligations audited and the findings.

### Operational Planning

The licensee operated under two operational plans: a forest development plan (FDP) for the period 2002 to 2014, and a woodlot licence plan (WLP) for the period 2014 to 2024. The licensee harvested seven cutblocks under the FDP and one cutblock under the WLP.

The audit team evaluated site plans through office reviews and fieldwork to ensure that they accurately identified site conditions and met legal requirements.

The FDP, WLP and site plans for W1591 were consistent with legislated requirements, and site plans were consistent with the FDP and WLP.

### Timber Harvesting

The licensee harvested eight cutblocks during the audit period and auditors field reviewed six of them. The auditors observed that all six cutblocks were harvested as planned, and no concerns were noted.



*Gullies were well managed.*

Auditors found that soil disturbance was minimized and below the limits required by regulation. There were several S6 streams within or adjacent to the cutblocks. The licensee maintained natural drainage patterns, and machine traffic did not disturb the stream banks. The licensee retained wildlife trees in patches and individual stems and met the obligations in the FDP and WLP.

### **Road Construction, Maintenance, and Deactivation**

The licensee constructed 1.6 kilometres of road and maintained 12.6 kilometres. Auditors examined all of the road construction and 10.4

kilometres of the road maintenance. The licensee did not deactivate any roads, or install or maintain any bridges during the audit period. There was no evidence of siltation or road failures, running surfaces were stable, and natural drainage patterns were maintained.

The auditors did not identify any issues with the road construction or road maintenance.

### **Silviculture Obligations and Activities**

The licensee planted three cutblocks and brushed one cutblock during the audit period. Auditors examined all of these activities. There were two cutblocks where late free growing came due during the audit period. These cutblocks were declared free growing in 2006 and 2010. There were no regeneration delay obligations due during the audit period.

The auditors did not identify any concerns with the planting or brushing activities, or the free-growing obligations.

### **Fire Protection**

The licensee complied with the WA. Fire tool inspections were not conducted, since there were no active operations. Fire hazard was assessed at the completion of harvesting. The auditors observed that slash was piled in a manner that would facilitate burning. Where burning had taken place, the piles had completely burned.

No concerns were noted with respect to fire protection activities.



*Slash piled to facilitate burning.*

## Audit Opinion

In my opinion, the operational planning, timber harvesting, road construction and maintenance, silviculture, and fire protection activities carried out under woodlot licence W1591, held by J2K Resource Management Ltd., between October 1, 2012, and October 14, 2014, complied in all significant respects with the requirements of the *Forest Practices Code of British Columbia Act*, the *Forest and Range Practices Act*, the *Wildfire Act* and related regulations, as of October 2014. There is no opinion provided for road deactivation or fire tools.

In reference to compliance, the term “in all significant respects” recognizes that there may be minor instances of non-compliance that either may not be detected by the audit, or that are detected but not considered worthy of inclusion in the audit report.

The *Audit Approach and Scope* and the *Planning and Practices Examined* sections of this report describe the basis of the audit work performed in reaching the above conclusion. The audit was conducted in accordance with the auditing standards of the Forest Practices Board. Such an audit includes examining sufficient forest planning and practices to support an overall evaluation of compliance with FRPA and WA.



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January 19, 2015

# Audit Results – Woodlot Licence W2070

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## Background

Woodlot licence W2070 was awarded in 2010 and is held by NMR Resource Management Ltd. The woodlot is located about 10 kilometres north of Adams Lake and borders the north boundary of Upper Adams River Park. The woodlot has a total area of 912 hectares of Crown land. The woodlot licence provides an allowable annual cut of 3690 cubic metres per year. During the two-year audit period, the licensee harvested about 13 500 cubic metres of timber.

## Audit Approach and Scope

This was a full scope compliance audit with a two-year timeframe. All harvesting, road, silviculture and protection activities, carried out between October 1, 2012, and October 16, 2014, were included in the audit. All associated planning was also examined. Auditors assessed these activities for compliance with the *Forest and Range Practices Act* (FRPA), the *Wildfire Act* (WA), and applicable regulations, in particular, the *Woodlot Licence Planning and Practices Regulation*.

The standards and procedures used to carry out this audit are set out in the Board's *Compliance Audit Reference Manual, Version 7.0, September 2012*.

One professional forester, a professional engineer and a chartered accountant made up the audit team. Fieldwork took place on October 16, 2014.

## Planning and Practices Examined

The following describes the activities and obligations audited and the findings.

### Operational Planning

The approved woodlot licence plan (WLP) covered the period 2011 to 2021.

The audit team evaluated site plans through office reviews and fieldwork to ensure that they accurately identified site conditions and met legal requirements.

The WLP and site plans for W2070 were consistent with legislated requirements, and site plans were consistent with the WLP.

### Timber Harvesting

The licensee harvested timber from 17 cutblocks during the audit period, of which auditors examined 10. The auditors observed that the cutblocks were harvested as planned, and no concerns were noted.

The licensee had pre-poled<sup>4</sup> several cutblocks. The harvesting in these areas was done carefully with minimal damage to retained stems, and the area was fully stocked with mature stems following pre-poling. Soil disturbance was minimized and below the limits required by regulation. There were

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<sup>4</sup> The licensee removed the cedar poles only and retained all other stems.



*Stand following pre-poling.*

numerous streams with and adjacent to the cutblocks. Natural drainage patterns were maintained and machine traffic did not disturb the stream banks. The licensee retained wildlife trees in patches and individual stems and met the obligations in the WLP.

### **Road Construction, Maintenance, and Deactivation**

The licensee constructed 1.2 kilometres and maintained 2.6 kilometres of road during the audit period. Auditors examined all road construction and 2 kilometres of road maintenance. The licensee did not deactivate any roads, or install or maintain any bridges during the audit period.

There was no evidence of siltation or road failures, running surfaces were stable, and natural drainage patterns were maintained.

The auditors did not identify any issues with road construction or maintenance.

### **Silviculture Obligations and Activities**

The licensee planted two cutblocks during the audit period and auditors examined both of them. The licensee also fill planted small openings less than 0.02 hectares that resulted from pre-poling activities, even though there is no legal obligation to do so. There were no regeneration delay or free-growing obligations due during the audit period.

No concerns were noted in either of the planted cutblocks.

### **Fire Protection**

The licensee complied with the WA. Fire tool inspections were not conducted, since there were no active operations. Fire hazard was assessed at the completion of harvesting. The auditors observed that slash was piled in a manner that would facilitate burning. Where burning had taken place, the piles had completely burned.

No concerns were noted with respect to fire protection activities.



*Licensee snipped deciduous stems in an attempt to minimize suckering.*

## Audit Opinion

In my opinion, the operational planning, timber harvesting, road construction, maintenance and deactivation, silviculture and fire protection activities carried out under woodlot licence W2070, held by NMR Resource Management Ltd., between October 1, 2012, and October 16, 2014, complied in all significant respects with the requirements of the *Forest and Range Practices Act*, the *Wildfire Act* and related regulations, as of October 2014. There is no opinion provided for road deactivation or fire tools.

In reference to compliance, the term “in all significant respects” recognizes that there may be minor instances of non-compliance that either may not be detected by the audit, or that are detected but not considered worthy of inclusion in the audit report.

The *Audit Approach and Scope* and the *Planning and Practices Examined* sections of this report describe the basis of the audit work performed in reaching the above conclusion. The audit was conducted in accordance with the auditing standards of the Forest Practices Board. Such an audit includes examining sufficient forest planning and practices to support an overall evaluation of compliance with FRPA and WA.



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January 28, 2015

# Appendix 1: Forest Practices Board Compliance Audit Process

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## Background

The Forest Practices Board conducts audits of government and agreement-holders under the *Forest and Range Practices Act* (FRPA), section 122, and the *Wildfire Act* (WA). Compliance audits examine forest or range planning and practices to determine whether or not they meet FRPA and / or WA requirements.

### Selection of Auditees

The Board conducts about eight or nine compliance audits annually. Most of these are audits of agreement holders. The Board also audits the government's BC Timber Sales Program (BCTS). This section describes the process for selecting agreement holders to audit.

To begin with, auditors randomly select an area of the Province, such as a district. Then the auditors review the forest resources, geographic features, operating conditions and other factors in the area selected. These are considered in conjunction with Board strategic priorities (updated annually), and the type of audit is determined. At this stage, we choose the auditee(s) that best suits the selected risk and priorities. The audit selections are not based on past performance.

For example, in 2010, the Board randomly selected the Mackenzie district as a location for an audit. After assessing the activities within that area, we discovered that a large licensee had recently closed operations due to financial problems. As the Board has expressed concern in the past about financially strapped companies failing to meet outstanding obligations, such as reforestation and road maintenance, and we knew that some of the licence area is very remote, the new licensee was selected for audit.

For BCTS audits, a district within 1 of the 12 business areas within the province is selected randomly for audit.

## Audit Standards

Audits by the Board are conducted in accordance with the auditing standards developed by the Board. These standards are consistent with Canadian generally accepted auditing standards. The standards for compliance audits are described in the Board's *Compliance Audit Reference Manual*.

## Audit Process

### Conducting the Audit

Once the Board randomly selects an area or district and determines the scope of audit to be conducted and the licensee(s) to be audited, all activities carried out during the period subject to audit are identified (such as harvesting or replanting, and road construction or deactivation activities). Items that make up each forest activity are referred to as a population. For example, all sites harvested form the timber harvesting population and all road sections constructed form the road construction population.

A separate sample is then selected for each population (e.g., the cutblocks selected for auditing timber harvesting). Within each population, more audit effort (i.e., more audit sampling) is allocated to areas where the risk of non-compliance is greater.

Audit fieldwork includes assessments of features using helicopters and ground procedures, such as measuring specific features like riparian reserve zone width. The audit teams generally spend one week in the field.

## **Evaluating the Results**

The Board recognizes that compliance with the many requirements of FRPA and WA is more a matter of degree than absolute adherence. Determining compliance, and assessing the significance of non-compliance, requires the exercise of professional judgment within the direction provided by the Board.

The audit team, composed of professionals and technical experts, first determines whether forest practices comply with legislated requirements. For those practices considered to not be in compliance, the audit team then evaluates the significance of the non-compliance, based on a number of criteria, including the magnitude of the event, the frequency of its occurrence and the severity of the consequences.

Auditors categorize their findings into the following levels of compliance:

**Compliance** – where the auditor finds that practices meet FRPA and WA requirements.

**Not significant non-compliance** – where the auditor, upon reaching a non-compliance conclusion, determines that one or more non-compliance event(s) is not significant and not generally worthy of reporting. However, in certain circumstances, events that are considered not significant non-compliance may be reported as an area requiring improvement.

**Significant non-compliance** – where the auditor determines a non-compliance event(s) or condition(s) is or has the potential to be significant, and is considered worthy of reporting.

**Significant breach** – where the auditor finds that significant harm has occurred, or is beginning to occur, to persons or the environment as a result of one or many non-compliance events.

If it is determined that a significant breach has occurred, the auditor is required by the *Forest Practices Board Regulation* to immediately advise the Board, the party being audited, and the Minister of Forests, Lands and Natural Resource Operations.

## **Reporting**

Based on the above evaluation, the auditor then prepares a draft audit report. The party being audited is given a draft of the report for review and comment before it is submitted to the Board.

Once the auditor submits the draft report, the Board reviews it and determines if the audit findings may adversely affect any party or person. If so, the party or person must be given an opportunity to make representations before the Board decides the matter and issues a final report. The representations allow parties that may potentially be adversely affected to present their views to the Board.

The Board then reviews the draft report from the auditor and the representations from parties that may potentially be adversely affected before preparing its final report. Once the representations have been completed, the report is finalized and released: first to the auditee and then to the public and government.



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