



WHEN TRUST MATTERS

Management System Certification
RC Report Skog & Virke AS
ISO 14001:2015/PEFC FM

Audit Start - End date	2024/01/16 - 2024/01/16
Project Number	PRJC-581575-2018-MS
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Introduction

This report summarizes the results and conclusions from the performed audit. The audit is performed as a formal part of the certification process with the aim to obtain or maintain certification of the management system. The key objective of a management system audit is to determine the conformity of the management system with the standard. Additionally, to evaluate the effectiveness of the management system to ensure your organization is capable to achieve specified objectives and meet applicable statutory, regulatory and contractual requirements.

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As a world-leading certification body, DNV helps businesses assure the performance of their organizations, products, people, facilities and supply chains through certification, verification, assessment, and training services. Partnering with our customers, we build sustainable business performance and create stakeholder trust.

General information

Scope of certification

272226-2018-AE-NOR-NA(Issued/Current) - ISO 14001:2015, PEFC N 02, PEFC N 03:
Forest Management and trade with timber and wood for energy purposes according PEFC
Skogstandard (PEFC N 02:2022) and requirement - group certification (PEFC N 03:2022).

Scheme and Accredited Legal Entity

ISO 14001:2015, PEFC N 02, PEFC N 03:Norwegian Accreditation
DNV Business Assurance Norway AS Veritasveien
1, 1363 Høvik, Norway

Statement of confidentiality

The contents of this report, including any notes and checklists completed during the audit will be treated in strictest confidence, and will not be disclosed to any third party without your written consent, except as required by the appropriate accreditation authorities.

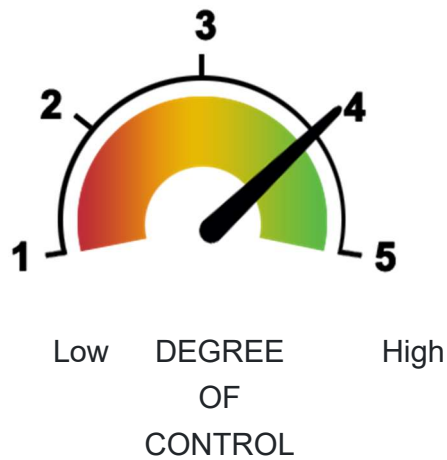
Disclaimer

A management system audit is based on verification of a sample of available information. Consequently there is an element of uncertainty reflected in the audit findings. An absence of nonconformities does not mean that they do not exist in audited and/or other areas. Prior to awarding or renewing certification this report is also subject to an independent DNV internal review which may affect the report content and conclusions. An independent DNV internal review is also executed in case of major nonconformities raised during a periodic audit which may affect the conclusion and follow-up process indicated in this report.

Focus Area results

Focus Area 1

Implementering av ny PEFC FM standard



Positive indications

- >Bedriftens leder (og eneste ansatte) har gjennomført både kurser/markdag i regi av PEFC Norge knyttet til ny PEFC Skogstandard samt gjennomført nettkurs m/eksamen
- >Med unntak av funn, er prosedyrer oppgradert/tilpasset nye krav i standarden
- > Som en "enmanns bedrift", har det vært klokt å bruke Stora Enso Norge som samarbeidspartner i implementering av nye krav

Main areas for improvement

- >Mangelfull prosess for å implementere krav t "MIS kartlegging der det er gjort nye viktige funn av arter/naturtyper"
- >Fastlegge metode for klimaregnskap som årlig skal rapporteres til PEFC Norge

Other results

Key points observed during the audit not included in the Focus Areas.

Positive indications

- Bedriften har utviklet et konsept knyttet til tynning. Dette er glimrende og til stor nytte for skogeierne i regionen
- Implementert et konsept for lukkede hogster med fokus på hele omløpet av et bestand hvor grunnlaget for en god og virkningsfull lukket hogst starter med en stedstilpasset ungskogpleie og dernest tynning.
- Gode rutiner knyttet til planlegging og gjennomføring av skogsdrifter
- En nær dobling av omsatt tømmer volum hvert år fra oppstart, er et godt bevis på et godt rykte i "markedet"
- Framlagte dokumenter viser god og effektiv kommunikasjon med interessentene når dette er aktuelt (jfr. Jelstad)

Main areas for improvement

- Det forventes at bedriften forbedrer sine prosesser knytte til avvikende hendelser og sikrer "varige forbedringer"
- Bedriften må sikre tilgang til biologisk kompetanse
- Når bedriften vurderer å etablere aktivitet i andre landsdeler betinger dette risiko analyser som imøtekommer de "geografiske betingede miljøaspekter"

Audit findings and compliance status

Number of nonconformities identified during this audit	3
Number of category 1 (major) nonconformities:	0
Number of category 2 (minor) nonconformities:	3
Number of observations identified during this audit	2
Number of opportunities for improvement identified during this audit	0
The status of corrective actions for nonconformities from previous audit was reviewed.	
Number of nonconformities still not closed from previous audits	0

Notes

1. For details of nonconformities, observations and opportunities for improvement, see List of findings
2. See definitions of findings in Annex B

Conclusions

- The audit included use of remote auditing techniques as stated in the audit plan. Due to the following technical issues the remote audit was not considered effective:
<Describe the issues>. The following mitigation measures were taken:
<explain mitigation measures>.
- The key audit objectives were not fully achieved due to the following reasons: Due the cold climate (-30 C) there were none forest operation running at the audit day. Field audit will be fulfilled when the ground are free of snow (April?)
- The general conclusions and key findings were presented, discussed and agreed at the closing meeting.
- There are no major changes affecting the management system since last audit. •
Except for the nonconformities identified and recorded, the management system was found to be effective and in compliance with the standard, based on the audit sample taken.
- The organization will be recommended for recertification by the team leader.
- Necessary immediate corrections and corrective actions for the nonconformities are required to be implemented by the organization, see conditions in Handling of findings (annex).
- According to the conditions under Handling of findings the organization must give satisfactory response to the non-conformities within the given due date set by the Team Leader: 2024/03/05
- Although not an obligation, the Team Leader recommends that the observations are considered and responded to.
- A follow-up audit to verify corrective actions is required. This will be performed as a desk review based on submitted documentation.
- The appropriateness of the certification scope (and boundaries) was evaluated by considering factors such as the organizational structure, site(s), processes and

products/services. The conclusion is that the certification scope (and boundaries) is considered appropriate.

- The audit did not identify any issues that impact the periodic audit programme for the current certification cycle.
- Based on consideration of the status of relevant factors such as number of personnel, geographical locations, processes and products, and complexity level of the organization, the conclusion is that there is no need to review the audit time.

Next audit

Audit start date: TBD

Annex A - Auditor statements

Verified elements of the standard	Objective evidence and result
Effectiveness of processes for management review	The minutes from the management review 21.11.2023 and associated documentation were assessed. The process is considered to be effective and no nonconformities towards the requirements of the standard were identified.
Effectiveness of processes for internal audits	The programme for internal audits for the period 19.09.2023 , and records from performed audits were assessed. The process is considered effective and no nonconformities towards the requirements of the standard were identified. The following records were assessed as basis for the conclusion: Intern revisjon Stora Enso og Skog & Virke 19.09.2023. In total 5 field controls performed. Well done
Effectiveness of processes for handling of nonconformities (including incidents and customer and/or stakeholder complaints)	Records of non conformities including related corrections, cause analysis and corrective actions were assessed. The process is considered effective and in compliance with the standard, with the exceptions noted in the List of findings. The following records were assessed as basis for the conclusion: NC 18, NC 21, NC 20. Improve corrective actions to be decided and implemented to ensure improvement.

Effectiveness of process for determining and addressing risks and opportunities relevant for the management system

The process is considered to be effective and in compliance with the requirements of the standard, with the

exceptions noted in the List of findings. The conclusion is based on interviews with relevant managers and verification of the following activities and records: MR with risk analyses + risk aspects included into PEFC FM Standard

Effectiveness of the processes to establish objectives, planning of actions and evaluation of progress and results

The process is considered to be effective and in compliance with the requirements of the standard, with the exceptions noted in the List of findings. The conclusion is based on interviews with relevant managers and verification of the following records: projects forest operations, checklists of databases and reports from operations fulfilled. Improvement areas: see findings

Effectiveness of the management system to ensure the organization is capable to meet applicable legal and contractual requirements

The processes established to ensure fulfilment of requirements is considered effective and no nonconformities towards the requirements of the standard were identified. The conclusion is based on interviews with relevant personnel, and verification of the following activities and records: forest operations projects verified by records/documents and field visits.

Effective control of the use of certification marks and reference to certification

The customer currently makes no use of certification marks.

Additional for multi-site certification based

Not applicable due to single site.

on a site sampling approach: Effectiveness
of the central unit's ability and authority to
collect and analyse key data from all sites
and to initiate change if required

Annex B - Handling of findings

Definition of findings

Major nonconformity (Category 1)

A nonconformity that affects the capability of the management system to achieve the intended results.

Nonconformities could be classified as major in the following circumstances:

- if there is a significant doubt that effective process control is in place, or that products or services will meet specified requirements
- a number of minor nonconformities associated with the same requirement or issue that demonstrates a systemic failure and thus constitute a major nonconformity

Minor nonconformity (Category 2)

A nonconformity that does not affect the capability of the management system to achieve the intended results

Observation

An observation is not a non-conformance, but something that could lead to a nonconformance, if allowed to continue uncorrected; or an existing condition without adequate supporting evidence to verify that it constitutes a non-conformance.

Opportunity for improvement

Opportunities for improvement relates to areas and/or processes of the organization which may meet the minimum requirement of the standard, but which could be improved.

Conditions for handling of nonconformities

The standard deadline to respond to nonconformities is maximum 90 days. Within this timeframe the following is expected to be performed by the organization:

- Immediate action(s) to eliminate the non-conforming situation (if relevant for the nonconformity).
- Root cause analysis to identify corrective actions to prevent recurrence of the nonconformity.

- Implement corrective actions and verify the effectiveness of action(s).

- Fill in the pertinent part of the “List of Findings” and submit to DNV’s team leader with relevant supporting documentation as evidence (when applicable).

Within the maximum timeframe and as a prerequisite before a certificate can be issued the following conditions apply:

- Major nonconformities: Evidence of root cause analysis and effectively implemented corrections and corrective actions shall be provided.
- Minor nonconformities: Preferred and normal status is the same as for major nonconformities. However, DNV's team leader may also accept a plan for implementing identified corrective actions. The implementation of planned actions will at latest be verified during next audit.

There is no obligation to investigate or respond formally to an observations or opportunity for improvement. However, to support an effective certification process DNV recommends that observations are also considered and responded to by the organization.

DNV will normally perform an on-site follow-up when major nonconformities are issued. For minor nonconformities follow-up is normally performed as a desk review based on received documentation.

Insufficient response to nonconformities or lack of corrective actions may result in suspension or withdrawal of a certificate.

Response deadline for re-certification

Where the certificate expires within the 90 day period a shorter deadline will be set to ensure proper follow-up and renewal of the certificate within the expiry date. This is to provide for the continual validity of certification. If the expiry date is exceeded without the process being finalised, the current certificate is not allowed to be extended and will in effect be suspended until renewal of the certificate.

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