SA Certification Forest Certification Public Report

PEFC/16-44-917

Manager/Owner/organisation (Certificate Holder):	Statskog SF Skog
Forest Name/Group Name:	Statskog SF; Statskog sølvværket; Statsskog Meråker; Statsskog Glomma, Statskog SF Namsos
Region and Country:	Norway
Standard:	PEFC N 02:2022 Norwegian PEFC Forest Standard
Certificate Code:	SA-PEFC-FM-014941
PEFC License Code:	PEFC/03-22-15
Date of certificate issue:	27.09.2024
Date of expiry of certificate:	26.09.2029

	Assessment date	Date Report Finalised/ Updated	SA Auditor	Checked by	Approved by
MA/RA	17-21.06.2024	05-sep-24	Karina Seeberg Kitnaes	John Rogers	John Rogers
S1	03-06.06.2025	29-aug-25	Michael Koldsø, Jeppe Aaquist, Karina Kitnæs	Antonia Dunwoody	Antonia Dunwoody
S2	04.-08.05.2026	26-aug-26	Jeppe L. Aaquist (TL), Karina Kitnæs.	Cristina Laza and Antonia Dunwoody	Janette McKay
S3					
S4					

Disclaimer: auditing is based on a sampling process of the available information.

Please note that the main text of this report is publicly available on request

Soil Association Certification Ltd • United Kingdom
Telephone (+44) (0) 117 914 2435
Email forestry@soilassociation.org • www.soilassociation.org/forestry

Soil Association Certification Ltd • Company Registration No. 726903
A wholly-owned subsidiary of the Soil Association Charity No. 20686

1,0	**BASIC INFORMATION**	
1,1	**Certification Body**	**Soil Association Certification Ltd**
1.1.1	Certificate registration code	SA-PEFC-FM-014941
1.1.2	Type of certification	PEFC Only
1.1.2.1	PEFC ONLY - Norway and Sweden - it is also necessary that you have ISO 14001 certification - please provide a copy of your certificate.	E8797
1,2	**Details of forest manager/owner/contractor/wood procurement organisation (Certificate holder)**	
1.2.1	Company name and legal entity	Statskog SF Skog
1.2.2	Company name and legal entity in local language	Statskog
1.2.3	Company registration number	NO 966056258
1.2.4	Contact person	Jostein Saus; Monica Grindberg
1.2.5	Business address	Søren R. Thornæs vei 10, NO – 7800 Namsos
1.2.6	Country	Norway
1.2.7	Tel	-
1.2.8	Fax	-
1.2.9	e-mail	jns@statskog.no mgb@statskog.no
1.2.10	web page address	www.statskog.no
1.2.11	Application information completed by duly authorised representative	Jostein Saus
1.2.12	Any particular logistics for travel arrangements to the site or between the sites?	N/A
1,3	**Scope of certificate**	
1.3.1	Type of certificate	Single
1.3.1.a	Type of operation	Forest owners
1.3.1.b	Type of operation	Forest management
1.3.2a	Name(s) of the forest/organisations covered by the certificate	See Annex 7 for multiple sites
1.3.2b	Number of group members	N/A
1.3.3	Number of Forest Management Units (FMUs)	4
1.3.4	Country	Norway
1.3.5	Region	Whole country
1.3.6	Latitude	See Annex 7
1.3.7	Longitude	See Annex 7
1.3.8	Hemisphere	North
1.3.9	Forest Zone or Biome	Boreal
1.3.10b	PEFC Notification Fee:	PEFC Norway invoices the CH directly
1,4	**Forest management**	***Choose from:***
1.4.1	Type of enterprise	Government
	Tenure management	State
	Ownership	State
	Outsourced processes or consultancy by third parties	Contractors are used for the practical forest planning, surveying and harvesting, planting, soil preparation operations etc. - all uses and have direct access to the State Forest digital tools and data.

1.4.2	Total area (hectares)	4.675.245,00	
1.4.3	Forest Type	Semi-natural	
1.4.4	Forest Composition	Coniferous dominant	
	List of High Nature Values	Norwegian redlisted species; Nature types value A and B, Key habitats, Biologically important areas including dead wood, Birds of prey and owls, capercaillie leks, other breeding birds; Water protection; Wetlands and swamp forest; Forests affected by fire; Cultural monuments and cultural environments	
1.4.6	Plantation species category	N/A	
1.4.7	Principal Species	See Annex 3	
1.4.8	Annual allowable cut (cu.m.yr)	N/A (this is not applied in Norway)	
	Actual Annual Cut (cu.m.yr)	N/A	
1.4.9	Product categories	Roundwood (logs)	
1.4.10	Point of sale	Roadside	
1.4.11	Number of workers – Employees	m: 86 f: 43	
	Total:	129	
1.4.12	Contractors/Community/other workers	m: 30 f: 3	
	Total:	33	
1.4.13	Pilot Project	N/A	

1.4.16	Division of FMUs	Number	Area
	100 ha – 1000 ha	0	0
	1000 ha – 10,000 ha	0	0
	More than 10,000 ha	4	4.675.245
	Total	4	4.675.245

1,0	**Basisinformation Dansk**		
1,1	**Certificeringsfirma**	**Soil Association Certification Ltd**	
1.1.1	Certifikatkode	SA-PEFC-FM-014941	
1.1.2	Type certificering	PEFC	
1.1.2.1		E8797	
1,2	**Information om skovforvaltningen/ejeren/entreprenøren (certifikatholder)**		
1.2.1	Virksomhedsnavn	Statskog SF Skog	
1.2.2	Virksomhedsnavn på lokal sprog	Statskog	
1.2.3	Registreringsnr.	NO 966056258	
1.2.4	Kontaktperson	Jostein Saus; Monica Grindberg	
1.2.5	Adresse	Søren R. Thornæs vei 10, NO – 7800 Namsos	
1.2.6	Land	Norway	
1.2.7	Tlf.	-	
1.2.8	Fax	-	
1.2.9	E-mail	jns@statskog.no mgb@statskog.no	
1.2.10	Hjemmeside	www.statskog.no	
1.2.11	Ansøgningsinformationer udfyldt af	Jostein Saus	
1.2.12	Information om særlige logistiske forhold?	N/A	
1,3	**Certifikatets dækning**		
1.3.1	Certifikattype	Enkelt	
1.3.1.a	Type operation	Skogeier	
1.3.1.b		Skogsforvaltning	
1.3.2a	Navn på skoven dækket af certifikatet	Se vedleg 7 for organisasjoner/eiendommer	
1.3.2b	Antal gruppemedlemmer		
1.3.3	Antal skovenheder	4	
1.3.4	Land	Norge	
1.3.5	Region	Alle	
1.3.6	Bredegrad	Se vedlegg 7	
1.3.7	Længdegrad	Se vedlegg 7	
1.3.8	Hemisfære	Nordlig	
1.3.9	Skovzone eller -biome	Boreal	
1.3.10b		PEFC Norge fakturerer direkte	
1,4	**Skovforvaltningen**		
1.4.1	Type foretagende	Stat	
	Forvaltning	Stat	
	Ejerskab	Stat	
	Underleverancer ved tredjepart	Entreprenører brukes til al praktisk planlegging, overvåkning, hogst, plantning, ungskogpleie, gødsling, markberedning.	*Skogressource prognose, resultat volumen 5 års perioder, identificere bestande, disse gives adgang til entreprenørerne: praktisk planlægning af driften, maskinfører osv. genopretning, registrerer avvik i Statskog system, opfølgende tiltak: fx plantning, markberedning.*

1.4.2	Total areal (hektarer)	4.675.245,00	
1.4.3	Skovtype	Semi-naturlig	
1.4.4	Skovkomposition	Bartredominert	
	Liste over høye naturverdier	Norske rødlistede arter, Naturtype A og B verdi, nøkkelbiotoper, Biologisk viktige områder; Hensyn til rovfugler og ugler; tiurleik; hekkende fugler; Vannbeskyttelse; Myr og sumpskog; Brannpåvirket skog; Kulturminner og kulturmiljøer	
1.4.6	Plantage artskategori	Ikke relevant	
1.4.7	Primære træarter	Se vedlegg 3	
1.4.8	Årlig tilladte hugst (m3/år)	N/A (this is not applied in Norway)	
	Faktiske årlig produktion (m3/år)	N/A	
1.4.9	Produktkategorier	Rundvirke, tømmer	
1.4.10	Salgssted	Veiside	
1.4.11	Antal medarbejdere	m: 86 f: 43 129	
1.4.12	Antal entreprenører/andre	m: 30 f: 3 33	
1.4.13	Pilotprojekt	N/A	

	Division af skovenheder	Antal	Areal
1.4.16	100 - 1000 ha	0	0
	1000 ha – 10,000 ha	0	0
	Mere end 10,000 ha	4	4.675.245
	Total	4	4.675.245

3	**THE CERTIFICATION ASSESSMENT PROCESS**
3,1	**Assessment dates**
	Pre-assessment dates N/A (this is a reassessment) **Main Assessment dates** **17-21.06.2024** **Itinerary** 17.06.2024 Opening meeting; Jostein, Monica, Andreas, Kjell Anders, Ola, Håvard, Wiggo, Rune, Morten 17.06.2024 Audit: Review of documentation and systems, staff interviews 18.06.2024 Site visits; Statskog SF; Meraker Bruk 19.06.2024 Document review 20.06.2024 Site visit; Børresen, Glomma 21.06.2024 Document review and Closing meeting: Jostein, Andreas, Kjell Anders, Ola, Håvard, Wiggo, Rune, Morten **Estimate of person days to implement assessment** 8 person days including time spent on preparatory work, actual audit days, consultation and report writing (excluding travel)
3.1a	Any deviation from the audit plan and their reasons? N If Y describe issues below):
3.1b	Any significant issues impacting on the audit programme N (If Y describe issues below):
3,2	**Assessment team** - See also A15 Checklist for Opening and Closing Meeting
	The assessment team consisted of: (give names and organisation) Karina S. Kitnaes, auditor, TL, and business manager at WSP Danmark. M.Sc. biologist from Aarhus University. More than 25 years of professional experience as expert on forest ecology and Natura 2000 implementation in Eastern and Northern Europe and with EUTR, SBP, FSC/PEFC FM and COC certification. Since 2001, she has performed countless biomass verifications and evaluations of forest managements, chain-of-custodies against applicable and qualifying standards in Denmark, Belarus, England, Estonia, Finland, Latvia, Lithuania, Malaysia, Norway, Poland, Scotland, Russia (Siberia), Slovakia and Sweden. Team members' c.v.'s are held on file at the SA office.
3.2.1	**Report author** Karina Seeberg Kitnaes
3,3	**Report Peer review**
	Not relevant
3,4	**Certification decision**
	See annex 11
3,5	**Rationale for approach to assessment**
	The assessment involved review of relevant group and management planning documentation and records, site visits, discussion with forest managers and workers and completion of the group and forest management checklists. The number of sites selected was based on the sampling calculation given in Annex 8. Sites were selected to include areas of recent or on-going operations, areas of public access, areas of conservation value and to include group members not previously visited by Soil Association Certification.

3,6	**Justification for selection of items and places inspected**
	a) 232 final harvest, sheltertree harvest; 270 final harvest, retention trees, buffer zones towards moist zones, along water stream; 268 åpen final harvest, soil preparation, planting, 268 final harvest, buffer zones towards key biotope and towards open peatland b) 227 final harvest, crossing by creating bridge to ward damage to water stream, 934 final harvest of contorta pine to replant native spruce, 361 final harvest with buffer zone towards steep rock edge with protected zone. c) 306 young seedling stand with tending; 264; final harvest, sheltertree and seed trees for natural regeneration, 268 thinning of spruce, 267 final harvest sheltertree harvest; 269 final harvest and shelter tree harvest. d) 262 sheltertree harvest, replaning, buffer zones towards multiple cultural heritage zones, final harvest with protection and buffer zone towards key biotop, edge zones towards mires and peatlands, final harvest, with buffer zones towards moist zones.
3,7	**Audit Objectives, Criteria and Standards used (inc version and date approved)**
3.7.1	**Audit Objectives for Soil Association Certification are to assess the Organisation against the relevant PEFC Scheme and associated PEFC normative documents, and relevant ISO Standards and shall include the following:** a) determination of the conformity of the client's management system, or parts of it, with audit criteria; b) determination of the ability of the management system to ensure the client meets applicable statutory, regulatory and contractual requirements; c) determination of the effectiveness of the management system to ensure the client can reasonably expect to achieving its specified objectives; d) as applicable, identification of areas for potential improvement of the management system.
3.7.2	**The Audit Criteria are contained in the relevant PEFC Scheme and normative documents, and are effectively reprodcued through the checklists and other elements of this Report Template and Soil Association Certification's Management system.** The forest management was evaluated against the PEFC-endorsed national standard for Norway, entitled PEFC N 02:2022 Norwegian PEFC Forest Standard. A copy of the standard is available at www.pefc.org
and	The ISO 14001 Standard
3.7.1	**Adaptations/Modifications to standard** None
3,8	**Stakeholder consultation process**
3.8.1	**Summary of stakeholder process** 47 consultees were contacted 0 responses were received Consultation was carried out on 03.05.2024 4 visits/interviews were held by phone/ in person during audit.. See A2 for summary of issues raised by stakeholders and SA response
3,9	**Observations**
	Each non-compliance with the forestry standard is described in detail in Section 2 together with a description of the proposed corrective action (Pre-Condition, Condition, Observation) This section also provides details of any actions taken to close out Conditions. The Conditions identified are to be completed within the identified timescales and will be subject to assessment and reporting at subsequent surveillance visits – see sections 6-9 of report for details of surveillance visits and Section 2 of report for close out details.

3,10	**ISSUES**
	Where an issue was difficult to assess or contradictory evidence was identified this is discussed in the section below and the conclusions drawn given.
Ref	**Issue**
	None
3,11	**RESULTS, CONCLUSIONS AND RECOMMENDATIONS**
	On the basis of the observations recorded on the attached standard and checklist annex 1 and subject to the corrective actions in section 2 of this report, it is considered that the certificate holder's system of management, if implemented as described is capable of ensuring that all requirements of the applicable standard(s) are met over the whole forest area covered by the scope of the evaluation. And, the certificate holder has demonstrated that subject to the specified corrective actions detailed in Section 2 of this report, that the specified system of management is being implemented consistently over the whole forest area covered by the scope of the certificate. Note that this audit is based on a sampling process of the available information. A certificate has been issued for the period given on the cover page and will be maintained subject to successful performance at surveillance assessments.

3	**Certificeringsprocessen (dansk)**
3,1	**Dato for evaluering**
	For-evaluering **Re-certificeringsdato** **Plan** 17.06.2024 Opening meeting; Jostein, Monica, Andreas, Kjell Anders, Ola, Håvard, Wiggo, Rune, Morten 17.06.2024 Audit: Review of documentation and systems, staff interviews 18.06.2024 Site visits; Statskog SF; Meraker Bruk 19.06.2024 Document review 20.06.2024 Site visit; Børresen, Glomma 21.06.2024 Document review and Closing meeting: Jostein, Andreas, Kjell Anders, Ola, Håvard, Wiggo, Rune, Morten **Estimerede antal persondage anvendt til at gennemføre auditten** 8 arbejdsdage inkl forberedelse, felt inspektion, kontorbesøg, gennemgang af documentation, transport, interessentkonsultation og afrapportering.
3.1a	Afvigelser fra auditplanen og begrundelse herfor: Nej (hvis Ja, forklar)
3.1b	Væsentlige forhold som påvirker auditprogrammet: Nej (hvis Ja, forklar)
3,2	**Auditteamet**
	Auditteamet bestod af: Karina S. Kitnaes, revisor og business manager hos WSP Danmark. Biolog M.Sc. fra Aarhus Universitet. Mer enn 25 års profesjonell erfaring som ekspert innenfor skogøkologi og Natura 2000 implementering i Øst- og Nordeuropa og med EUTR, SBP FSC/PEFC FM og COC sertifisering. Siden 2001 har Karina gjennomført en utallige biomasseverifikasjoner og evalueringer av bl.a. skogforvaltninger og chain-of-custodies mot gjeldende og kvalifiserende standarder i Danmark, England, Estland, Finland, Hviterussland, Latvia, Litauen, Malaysia, Norge, Polen, Skottland, Russland (Sibirien), Slovakia og Sverige. Teammedlemmernes CVs findes tilgængelige på SA Certs kontor. **Rapportskrivning**
3.2.1	Karina Seeberg Kitnaes
3,3	**Rapport Peer review**
	Ikke relevant, dette er en re-certificering
3,4	**Certification decision**
	See annex 11
3,5	**Rationale for evalueringen**
	Auditten involverede gennemgang af relevante gruppe- og forvaltningsdokumentation og registreringer, feltbesøg, diskussion med skovforvaltere og arbejdere og udfyldelse af gruppe og skovforvaltningstjeklister. Antallet af gruppemedlemmer som blev besøgt, var baseret på stikprøveberegningen givet i bilag 8. Besøgte lokaliteter blev udvalgt til at inkludere områder med fornyligt gennemførte eller igangværende skovoperationer, områder med offentlig adgang, områder med bevaringsværdi og gruppemedlemmer ikke tidligere besøgt af Soil Association Certification.

3,6	**Liste over udvalgte objekter og sites besøg under auditten**
	a) 232 final harvest, sheltertree harvest; 270 final harvest, retention trees, buffer zones towards moist zones, along water stream; 268 åpen final harvest, soil preparation, planting, 268 final harvest, buffer zones towards key biotope and towards open peatland b) 227 final harvest, crossing by creating bridge to ward damage to water stream, 934 final harvest of contorta pine to replant native spruce, 361 final harvest with buffer zone towards steep rock edge with protected zone. c) 306 young seedling stand with tending; 264; final harvest, sheltertree and seed trees for natural regeneration, 268 thinning of spruce, 267 final harvest sheltertree harvest; 269 final harvest and shelter tree harvest. d) 262 sheltertree harvest, replaning, buffer zones towards multiple cultural heritage zones, final harvest with protection and buffer zone towards key biotop, edge zones towards mires and peatlands, final harvest, with buffer zones towards moist zones.
3,7	**Auditens formål, kriterier og standarder anvendt (inkl. version og dato for godkendelse)**
3.7.1	**Audit Objectives for Soil Association Certification are to assess the Organisation against the relevant PEFC Scheme and associated PEFC normative documents, and relevant ISO Standards and shall include the following:** a) determination of the conformity of the client's management system, or parts of it, with audit criteria; b) determination of the ability of the management system to ensure the client meets applicable statutory, regulatory and contractual requirements; c) determination of the effectiveness of the management system to ensure the client can reasonably expect to achieving its specified objectives; d) as applicable, identification of areas for potential improvement of the management system.
3.7.2	**Auditkriterier er taget fra den relevante nationale PEFC ordning og normative dokumenter, og effektivt omdannet til tjeklister og andre elementer i denne rapport** Skogsforvaltningen ble vurdert i forhold til PEFC N 02:2022 den norske PEFC skogstandard. En kopi av standarden er tilgjengelig på www.pefc.org
og	ISO 14001 standard
3.7.1	**Tilpasninger/Modifikationer til standarderna** Ingen
3,8	**Interessentkonsultation**
3.8.1	**Resume af interessentkonsultationsprocessen** 47 interessenter kontaktet 0 svar modtaget Konsultationen blev gennemført 03.05.2024 4 besøg/interviews blev afholdt in persona under auditten. Se A2 for resumë af emner rejst af interessenter og SA Certs svar.
3,9	**Observationer**
	Each non-compliance with the forestry standard is described in detail in Section 2 together with a description of the proposed corrective action (Pre-Condition, Condition, Observation) This section also provides details of any actions taken to close out Conditions. The Conditions identified are to be completed within the identified timescales and will be subject to assessment and reporting at subsequent surveillance visits – see sections 6-9 of report for details of surveillance visits and Section 2 of report for close out details.

3,10	**Kritiske forhold**
	Hvor et forhold var vanskeligt at evaluere eller hvor modstridende oplysninger blev identificeret, diskuteres dette i sektionen nedenfor og dragede konklusioner gives.
Ref	**Forhold**
	Ingen
3,11	**RESULTATER, KONKLUSIONER OG ANBEFALING**
	På baggrund af de registerede observation i den vedhæftede standard og tjekliste i Annex 1 og afgivelserne i afsnit 2 af denne rapport, anses det for, at certifikatholderens system for forvaltning, hvis implementeret som beskrevet, er i stand til at sikre at alle krav i de pågældende standarder mødes over hele skovarealer, som er dækket ind under evalueringen. Og certifikatholderen har demonstreret at udover de specificerede korrigerende handlinger beskrevet i afsnit 2 i denne rapport bliver det specificerede forvaltningssystem implementeret konsistent over hele skovarealer som er dækket af certifikatet.
	Bemærk at denne audit er baseret på en stikprøveproces for tilgængelig information
	Et certifikat er blevet udstedt for den periode, som er angivet på forsiden, og vil blive opretholdt ved succesfuld gennemførsel ved de årlige inspektioner.

5	THE FOREST
5.5	SUMMARY OF ISO 14001 BASED SYSTEM ***(this is a specific requirement for Sweden for groups and for Norway for both single-sites and groups, but could be useful for all).***
5.5.1	Description of System Statskog SF Skog has ISO Based system with documented and Centralised policies and procedures. The organisation has developed procedures and templates covering the 30 criteria in the Norwegian FM standard. The management system is ISO 14001 certificeret. ISO 14001 certificate since 25.01.2001, current ISO certificate no. E8797, latest issued 01.05.2024. The scope of the ISO 14001 is: *Management of forest resources in accordance with the Norwegian PEFC Forest Standard for sustainable forestry* The organisation uses IT based solutions such as Weksak+, tiltaksportalen, MKS,, SEIL mv. The organisation has set of procedures coupled to system flowcharts.

5	SKOVEN
5.5	
5.5.1	Statskog SF Skog har et ISO basert system med doumenterte og Centraliserte policies og rutiner. Organisationen har utviklet prosedyre og formater, som dekker de 30 kriterier i den norske skogstandard. Ledelsessystemet er ISO 14001 sertifisert. ISO 14001 sertifikat siden 25.01.2001, nuværende ISO sertifikat nr.. E8797, senest utstedt 01.05.2024. Dekningen av ISO 14001 serifikatet er: *Management of forest resources in accordance with the Norwegian PEFC Forest Standard for sustainable forestry* Organisasjonen bruker IT baserte løsninger, som Websak+, tiltaksportalen, MKS, SEIL mv. Organisasjonen har rutiner og prosedyrer koplet til flowcharts.

6.0	**FIRST SURVEILLANCE**
6.1	**Surveillance Assessment dates**
	03-06.06.2025 **Itinerary** 03.06 Opening meeting - Jostein, Rune, Karl, Olav, Torkel, Kjell, Trysil and the auditors 03.06 Day 1 Site visit FMU Børresen and Statskog SF Sølvverket 04.06 Day 2 Site visit Gausdal/Torpa under Meraker Bruk and Statskog SF 05.06 Day 3 Site visit Elverum region under Statskog SF and Statskog Glomma 06.06 Audit: Review of documentation, staff interviews 06.06 Closing meeting - Jostein, Rune, Torkel, Kjell, Trysil and the auditors
6.1a	Any deviation from the audit plan and their reasons? N
6.1b	Any significant issues impacting on the audit programme N
6.2	**Estimate of person days to complete surveillance assessment**
	10 person days including time spent on preparatory work, actual audit days, consultation and report writing (excluding travel)
6.3	**Surveillance Assessment team**
	The assessment team consisted of: 1) Michael B. Koldsø, TL and Auditor at WSP Danmark. B.Sc. forester from the Danish forestry school. More than five years of professional experience as a forester, and with wood procurement with focus on tree species and legality in Central- and Eastern Europe. Since 2022, Michael has performed many biomass verifications and evaluations of chain-of-custodies and forest managements against applicable and qualifying standards in Denmark, Latvia, Polen and Georgia. He is currently being trained as ISCC auditor and as FM auditor for auditing in Denmark. 2) Karina Kitnæs, Auditor and business manager at WSP Danmark. M.Sc. biologist from Aarhus University. More than 25 years of professional experience as expert on forest ecology and Natura 2000 implementation in Eastern and Northern Europe and with EUTR, SBP, FSC/PEFC FM and COC certification. Since 2001, she has performed countless biomass verifications and evaluations of forest managements, chain-of-custodies against applicable and qualifying standards in Denmark, Belarus, England, Estonia, Finland, Latvia, Lithuania, Malaysia, Norway, Poland, Scotland, Russia (Siberia), Slovakia and Sweden. 3) Jeppe L. Aaquest, Auditor at WSP Denmark. B.Sc. in Forestry and Landscape Engineering from the University of Copenhagen (The Forestry School) and M. Sc. in Forest and Nature Management from the University of Copenhagen (KU) and Georg-August University, Göttingen. More than 5 years of professional experience in green management and consulting within forestry and the timber industry, focusing on management, communication, and FSC/PEFC FM and COC certification. Jeppe has experience with certification in Denmark and Norway. Team members' c.v.'s are held on file.
6.3.1	**Report author** Michael Koldsø; Karina Kitnaes

6.4 Audit Objectives, Audit Criteria and Assessment process

6.4.1 Audit Objectives for Soil Association Certification are to assess the Organisation against the relevant PEFC Scheme and associated PEFC normative documents, and relevant ISO Standards and shall include the following:

a) determination of the conformity of the client's management system, or parts of it, with audit criteria;

b) determination of the ability of the management system to ensure the client meets applicable statutory, regulatory and contractual requirements;

c) determination of the effectiveness of the management system to ensure the client can reasonably expect to achieving its specified objectives;

d) as applicable, identification of areas for potential improvement of the management system

6.4.2 The Audit Criteria are contained in the relevant PEFC Scheme and normative documents, and are effectively reprodcued through the checklists and other elements of this Report Template and Soil Association Certification's Management system.

Criteria assessed at audit

Criteria were selected for assessment based on •areas of potential weakness /related to previous CARs or issues, • related to stakeholder comments received, • where there have been changes in management/scope, • relating to key objectives and on going activities and • to ensure that all principles are assessed at least once during the 4 surveillance visits.

The following criteria were assessed: 1-8, 12.4, 13, 15.2, 22, 27

6.4.3 Assessment Process

The assessment involved review of relevant group and management planning documentation and records, site visits, discussion with forest managers and workers and completion of the group and forest management checklists. The number of sites selected was based on the sampling calculation given in Annex 8. Sites were selected to include areas of recent or on-going operations, areas of public access, areas of conservation value and to include group members not previously visited by SA Certification

6.5 Stakeholder consultation

77 consultees were contacted

0 responses were received

Consultation was carried out on 11/02/2025

3 visits/interviews were held in person during audit…

See A2 for summary of issues raised by stakeholders and SA Certification response

6.6 Review of corrective actions

Action taken in relation to previously issued conditions is reviewed given in Section 2 of this report.

6.7 Justification for selection of items and places inspected

Main sites visited in each FMU

Day 1

Final fellings in various comparments in two MUs w/ life cycle trees in groups along the edge, avoided driving in moist zone, special trees left behind. Interview with contractor, check of felling machine, checked work instructions and cards, as well as competence - course.

Nature reserve - untouched, breakfast, lake, old forest on steep terrain, mixed forest, old not in use tiurleik on the other side of the lake.

Forest road system good road system, maintained roads, road along stream with natural course, where the vegetation was cleared away to keep the road open. Planned new bridges over the stream.

Logging road into the logging field, far in the old track therefore all the way down to the stream. Kantzone vek for a short distance, but considered necessary. No felling in the stream but again right on the border.
Thinnings in various compartments in two MU: no damage to standing trees, watercourses avoided and driven on both sides with a good distance. Interview of contractor, confirmed receipt of ethical guidelines, application of root stop on stakes, machine HSE checked. load carrier interview - not permanent but only verbal agreement. Interview of group member and group leader's operations manager: Positive reaction from stakeholders regarding thinning felling.

Use of FeltApp with digital work instructions and cards with all values worked well for the contractors and were accessible.

Day 2
Final felling with smal driving damage to skidding tracks (which has already been registered and planned restoration) felling area subdividied into smaller parts, resulting in good landscape considerations. Planned soil preparation and replanting with spruce.

Closed harvest for the main part, with smaller damage in the forest track, which has been registered by the contractor and planned restoration. Small felling areas, with natural regeneration.

Final felling of contorta, edge zone along river partially removed due to contorta withdrawal, edge zone otherwise intact. During an internal audit, deviations were registered at the edge zone along the small mire.

Area with established wind power and concentration of key biotopes, partial wind power in key biotopes and alternating untouched/protected key biotope and windmill. The infrastructure runs parallel key biotopes but legislation and permission in place. Preserved larger mires. No other activities.
Final harvesting of Contorta pine on dry areas surrounded by mires. Contractor interview and check of machine and diesel tank, which probably has a three-year service by external service. Courses/competence in order

Special harvest of sheltertrees after successful natural regeneration. Sheltertrees to be retained as retention and life-cycle trees marked, including large and special trees, this is resulting in a fine mosaic of different ages and different tree species. Basvegen into the logging site with approx. 15 meter long road with potential runoff from the mire area on the right further down into the mire area lower down. Interview of contractor, HSE, work instructions and maps on the iPad in good order.

Day 3
Closed fellings/small scale harvesting in 9 sub-areas in mountain forest, obligation to report to the forest authorities at the municipality. One sub-area where the felling machine has crossed lying dead wood in 2 places. Another sub-area with the machine track built close to a mire, which is cause some run-off into the mire.

Forest roads solid and maintained by road guilds.

Compartments with replanting of Spruce after final harvest and soil preparation.

Young forest stand tending and thinnings in various compartments, which has been thinned to distance-regulated Spruce and remove Birch which impact the regeneration of spruce and pine. The timber stack placed at roudside, but tipping into mire area.

Compartments with final harvest and retaining set aside zones and retention trees.

6.8	**Confirmation of scope**
	The assessment team reviewed the current scope of the certificate in terms of certified forest area and products being produced. There was no change since the previous evaluation.
6.9	**Changes to management situation- results of management review/internal audit** **Effectiveness of management system** **Description of any continual improvement activities**
	The assessment team reviewed the management situation. No material changes to the management situation were noted.
6.10	**Results of surveillance assessment**
	Results of the surveillance assessment are recorded in the standard and checklist Annex 1 and any Non-compliances identified are given in Section 2 of this report. See also Issues arising below. Note that this audit is based on a sampling process of the available information.
6.11	**Review of complaints or Issues arising**
	Where an issue was difficult to assess or contradictory evidence was identified this is discussed in the section below as an Issue and the conclusions drawn given.
Ref	**Issue**
	None

6.0 Første årlige revisjon

6.1 Revisjonsdatoene

03-06.06.2025

Revisjonsplan

03.06 Opening meeting - Jostein, Rune, Karl, Olav, Torkel, Kjell, Trysil and the auditors
03.06 Day 1 Site visit FMU Børresen and Statskog SF Sølvverket
04.06 Day 2 Site visit Gausdal/Torpa under Meraker Bruk and Statskog SF
05.06 Day 3 Site visit Elverum region under Statskog SF and Statskog Glomma
06.06 Audit: Review of documentation, staff interviews
06.06 Closing meeting - Jostein, Rune, Torkel, Kjell, Trysil and the auditors

6.1a Avvik fra revisionsplanen og begrunnelse: Nej
6.1b Væsentlige forhold som påvirker revisjonsprogrammet: Nej

6.2 Estimat over antal persondager brukt til at gjennomføre revisjonen

10 arbeidsdager inkl forberedelse, felt inspeksjon, kontorbesøk, gjennomgang av documentasjon, transport, interessentkonsultasjon og avrapportering.

6.3 Revisorteamet

Revisorteamet bestod av:

1) Michael B. Koldsø, TL og Auditor hos WSP Danmark B.Sc. Skov- og Landskabsingeniør fra Københavns universitet (Skovskolen). Mere end 5 års profesionel erfaring som skovfoged og indkøber af træ, med fokus på forskellige træarter og lovlig oprindelse i Central- og Østeuropa. Siden 2022 har Michael arbejdet med biomasseverfikationer og evalueringer af bla. skovforvaltninger, chain-of-custodies imod gældende og kvalificerende standarder i Danmark, Letland, Polen og Georgien. Michael er i øjeblikket under uddannelse som ISCC-revisor.

2) Karina Kitnæs, Revisor og business manager hos WSP Danmark. Biolog M.Sc. fra Aarhus Universitet. Mer enn 25 års profesjonell erfaring som ekspert innenfor skogøkologi og Natura 2000 implementering i Øst- og Nordeuropa og med EUTR, SBP FSC/PEFC FM og COC sertifisering. Siden 2001 har Karina gjennomført en utallige biomasseverifikasjoner og evalueringer av bl.a. skogforvaltninger og chain-of-custodies mot gjeldende og kvalifiserende standarder i Danmark, England, Estland, Finland, Hviterussland, Latvia, Litauen, Malaysia, Norge, Polen, Skottland, Russland (Sibirien), Slovakia og Sverige.

3) Jeppe L. Aaquist, Revisor i WSP Danmark, skogmester (M.Sc. skogbruk) fra Københavns Universitet. Eg har 5 års erfaring innanfor skogbruk og treindustri, både i Danmark og i utlandet. Her har eg stått for drift og planlegging samt utføring. Eg er under opplæring til å bli revisor for Soil Association innan PEFC og FSC COC og FM.

Teammedlemmenes CV finns tilgjengelige på SA Certs kontoret.

6.3.1 Rapportskriver

Michael Koldsø; Karina Kitnaes

6.4

6.4.1 **Audit Objectives for Soil Association Certification are to assess the Organisation against the relevant PEFC Scheme and associated PEFC normative documents, and relevant ISO Standards and shall include the following:**

a) determination of the conformity of the client's management system, or parts of it, with audit criteria;
b) determination of the ability of the management system to ensure the client meets applicable statutory, regulatory and contractual requirements;
c) determination of the effectiveness of the management system to ensure the client can reasonably expect to achieving its specified objectives;
d) as applicable, identification of areas for potential improvement of the management system.

6.4.2 Revisjonskriterier er tatt fra den relevante nationale PEFC ordning og normative dokumentene, og effektivt omdannet til sjekklister og andre elementer i denne rapport

Kriterier evaluert under revisjonen

Kriterier utvalgt til revisjonen er basert på: områder med potentielle svakheter/relatert til tidligere CARs eller kritiske forhold, relatert til interessent kommentarer mottat, hvor det har vært endringer i forvaltningen/sertifikatets dekning, relatert til målsettningene og igangværende aktiviteter, og for at sikre at alle prinsippene blir evalueret mindst én gang i løpet av de 4 årlige revisjonene.

Følgende skogstandard kriterier blev evaluert: 1-8, 12.4, 13, 15.2, 22, 27

6.4.3 **Revisjonsprosessen**

Revisjonen bestod av gjennomgang av relevante forvaltnings-/planleggingsdokumentasjon og registreringer, feltbesøk, diskussjon med skogforvaltere og ansatte og utfyldelse av sjekklistene. Antallet av besøgte enheter var basert på stikkprøveberekningen angitt i bilag 8. Besøkte lokalitetene blev utvalgt til å inkludere områder med fornylig gjennomførte eller igangværende aktivitetene, område med offentlig adgang, område med bevaringsverdi, ikke tidligere besøkt av Soil Association.

6.5 **Interessentkonsultasjon**

77 interessenter er blevet konsultert
0 svar er modtatt
Konsultationen blev gjennomført den 11/02/2025
3 intervju av entreprenører og ansatte blev gjennomført under revisjonen.
Se A2 for sammendrag av kommentarer fra interessentene og svar fra Soil Association

6.6 **Review af udstedte korrigerende handlinger/tiltag**

Tiltak gjennomført for tidligere utstedte avvik ble gjennomgått i seksjon 2 av denne rapport.

6.7 **Liste over utvalgte objekter og enheter besøkt under revisjonen**

Day 1

Slutavverkning m/ livsløpstrær i grupper langs kanten, undgået kørsel i fugtigt drag, ingen kørespor, efterladt spesielle træer. Interview med entreprenør, check af skovningsmaskine, checkede arbejdsinstruks og kort, samt kompetence - kurs.

Naturreservat - urørt, frokost, sø, gammel skog på stejl terræn, blandet skov, gammel ikke i brug tiurleik på anden side af søen.

Skovveger system godt vejsystem, vedlikeholdte veger, veg langs bekk med naturligt forløp, hvor vegetationen var ryddet væk for at holde vegen åpen. Planlagt nye broer over bekken.

Hogstveg ind til hogstfelt, langt i det gamle spor så derfor helt ned til bekken. Kantzone væk på et kort stykke, men anset for nødvendig. Ingen hogst i bekken men igen lige på grensen.

Tyndingshogst: ingen skader på stående træer, vanndrag undviget og kørt på begge sider med god afstand. Interview af entreprenør, bekræftet modtagelse af etiske retningslinjer, anvendelse af rotstop på stød, maskinen HMS checket. lastebærer interview - ikke fastansat men kun mundtlig aftale. Interview af gruppemedlem og gruppeleders driftsansvarlig: Positiv reaktion fra interessenter vedr. tyndingshogst.

Digitale arbejdsinstruktioner og kort med alle verdier fungerede godt for entreprenøren og var tilgjennelige.

Day 2
Slutavverkning med kørespor (som allerede er registert og planlagt pusning) med avsat bestand som bryder størrelsen og fremmer godt landskapsbilde. Planlagt markberedning og plantning med gran.

Lukket hogst, med køreskade i basvegen som er registreret af entreprenør og planlagt pudsning. Fine små hogstflader, med naturlig selvforyngelse.

Slutavverkning af contorta, kantzone langs elv delvist fjernet pga contorta uttak, kantzone i øvrigt intakt. Ved intern revisjon registreret avvik ved kantzone langs lille myr.

Område med etablert vindkraft med koncentration av nøkkelbiotoper, delvist vindkraft i nøkkelbiotoper og skiftevist urørt/beskyttet nøkkelbiotop og vindmølle. Infrastrukturen skærer igennem nøkkelbiotoper. Bevaret større myr. Ingen øvrige aktiviteter.

Avverkning av contorta på høytliggende arealer omgitt av myr. Entreprenør interview og sjekk av maskine og dieseltanke, der sandsynlig har tre-års service ved ekstern service. Kurser/kompetence i orden.

Speciel-opgave med at hugge skærmtræer efter succesfull naturlig foryngelse, med markert de skærmtræer som skal forblive livsløpstrær, entreprenøren sætter også selv videre, herunder store og specielle træer. Resulterende i fin mosaik af forskellige aldre og forskellige træarter. Basvegen ind til hugsten med ca. 15 meter for dybe spor) med avrenning fra højreliggende myrområde videre ned i fugtigt/myrområde. Interview af entreprenør, gjennomgang av HMS, arbejdsinstruks og kort på ipaden i orden.

Day 3
Lukkede hogster, 1-9 delområder, i fjellskog, småflatehogst, meldepligt til kommune, udført Glommen Mjøsen Skog. Et delområde hvor hogstmaskinen har kørt over liggende dødt ved, 2 steder. Et delområde med rapporterede køreskader, som er blevet pudset op. Et delområde med basisveg anlagt tæt på myr, hvor der sker mindre avrenning.

Skogveger solide og vedligeholdes av veilaug.

Compartments with replanting of Spruce after final harvest and soil preparation.

Ungskogpleie, som har afstandsregulert gran og taget lidt for mye bjørk væk, også hvor det ikke er til gene for granen. En velteplass placeret forkert: Virke er blevet lagt i kanten af myr, som har forårsaget skade på myrkanten-

Compartments with final harvest and retaining set aside zones and retention trees.

6.8	**Bekreftelse av sertifikatets dekning**
	Revisor gjennomgik den nuværende dekning av certifikatet i forhold til sertifisert skogareal og produkter. Ingen endringer siden siste revisjon
6.9	**Endringer til forvaltningen**
	Revisor gjennomgik forvaltningssituasjonen. Ingen grundleggende endringer til forvaltningen blev notert
6.10	**Resultatene av den årlige revisjon**
	Resulterne av revisjonen blev registrert i standard sjekklistene i bilag A1 og A6. Identifiserte avvik er givet i seksjon 2 av denne rapport. Se også nedenfor under kritiske forhold.
6.11	**Kritiske forhold**
	Hvor et forhold var vanskelig at evaluere eller hvor motstridende opplysningene blev identifisert, diskuteres dette i seksjonen nedenfor og konklusjoner gives.
Ref	**Forhold**
	Ingen

6.0 FIRST SURVEILLANCE

6.1 Surveillance Assessment dates

04.-08.05.2026

Itinerary

05.05 Opening meeting - Jostein, Rune, Karl, Olav, Torkel, Kjell Anders, Erik and the auditors
05.05 Day 1 Review of docmentation for group/multisite standards and ISO 14001 and interviews with starff.
06.05 Day 2 Site visit Statskog SF Namsos
07.05 Day 3 Site visit Statskog Meråker
08.05 Day 4 site visit Statsskog SF Sølvverket and Statsskog Glomma
08.05 Closing meeting - Jostein, Rune, Erik Torkel, Kjell Anders, and the auditors

6.1a Any deviation from the audit plan and their reasons? N

6.1b Any significant issues impacting on the audit programme N

6.2 Estimate of person days to complete surveillance assessment

10 person days including time spent on preparatory work, actual audit days, consultation and report writing (excluding travel)

6.3 Surveillance Assessment team

The assessment team consisted of:

1) Karina Kitnæs, Auditor and business manager at WSP Danmark. M.Sc. biologist from Aarhus University. More than 25 years of professional experience as expert on forest ecology and Natura 2000 implementation in Eastern and Northern Europe and with EUTR, SBP, FSC/PEFC FM and COC certification. Since 2001, she has performed countless biomass verifications and evaluations of forest managements, chain-of-custodies against applicable and qualifying standards in Denmark, Belarus, England, Estonia, Finland, Latvia, Lithuania, Malaysia, Norway, Poland, Scotland, Russia (Siberia), Slovakia and Sweden.

2) Jeppe L. Aaquest, Auditor at WSP Denmark. B.Sc. in Forestry and Landscape Engineering from the University of Copenhagen (The Forestry School) and M. Sc. in Forest and Nature Management from the University of Copenhagen (KU) and Georg-August University, Göttingen. More than 5 years of professional experience in green management and consulting within forestry and the timber industry, focusing on management, communication, and FSC/PEFC FM and COC certification. Jeppe has experience with certification in Denmark and Norway.

Team members' c.v.'s are held on file.

6.3.1 **Report author**

Jeppe L. Aaquist & Karina Kitnæs

6.4	**Audit Objectives, Audit Criteria and Assessment process**
6.4.1	**Audit Objectives for Soil Association Certification are to assess the Organisation against the relevant PEFC Scheme and associated PEFC normative documents, and relevant ISO Standards and shall include the following:** a) determination of the conformity of the client’s management system, or parts of it, with audit criteria; b) determination of the ability of the management system to ensure the client meets applicable statutory, regulatory and contractual requirements; c) determination of the effectiveness of the management system to ensure the client can reasonably expect to achieving its specified objectives; d) as applicable, identification of areas for potential improvement of the management system.
6.4.2	**The Audit Criteria are contained in the relevant PEFC Scheme and normative documents, and are effectively reprodcued through the checklists and other elements of this Report Template and Soil Association Certification's Management system.** **Criteria assessed at audit** Criteria were selected for assessment based on •areas of potential weakness /related to previous CARs or issues, • related to stakeholder comments received, • where there have been changes in management/scope, • relating to key objectives and on going activities and • to ensure that all principles are assessed at least once during the 4 surveillance visits. The following criteria were assessed: 5, 7, 11-17, 22-23, 27
6.4.3	**Assessment Process** The assessment involved review of relevant group and management planning documentation and records, site visits, discussion with forest managers and workers and completion of the group and forest management checklists. The number of sites selected was based on the sampling calculation given in Annex 8. Sites were selected to include areas of recent or on-going operations, areas of public access, areas of conservation value and to include group members not previously visited by SA Certification
6.5	**Stakeholder consultation**
	78 consultees were contacted 0 responses were received Consultation was carried out on 24/03/2026 4 visits/interviews were held in person during audit… See A2 for summary of issues raised by stakeholders and SA Certification response
6.6	**Review of corrective actions**
	Action taken in relation to previously issued conditions is reviewed given in Section 2 of this report.
6.7	**Justification for selection of items and places inspected**
	Main sites visited in each FMU
	Day 2 ID 11678 Thinning and sanitation felling in windthrow area in various comparments. Case with driving in moist zone leading to a minor CAR, special trees left behind and deadwood was perserved. Interview with contractor, check of felling machine, checked work instructions and cards, as well as competence - course.

ID 11673 Thinning and final harvest and planting ID 80302. Building of forest road was accepted by Fylkenen. Thinning in G17 norway spruce and less than 5 % damage to existing trees. Buffer zones was maintained and preserved.

ID 11681 Windthrow. 85 year old norway spruce. Retentiontrees was missing in the area and was missing marking on maps. Not chose of rentationtress as well. Tracks was looking good.
Research area with close to nature felling. Diskussion about thinning regimes.

Road building. Interview with contractors and talk about drainage under the road. Documentation seen of dispensation for building the road.

ID 11683 Final harvest and planting. Bridge was not removed after final harvest and planting. Bufferzones was maintained along the shore of the lake, but we had a diskussion about small creeks and bufferzones along these. Drainage of water was running in tracks and could have been avoided in contractors had led it away from tracks after final harvest.

Day 3

ID 11775 Windthrow. Close to nature thinning and removal of Contorta pine. Bufferzones intact and preserved. Bridge had been build and removed again. Logging waste needed to be removed in the bufferzone along the creek. Walking tracks was preserved. Retentiontrees was marked. Tank of not approved for containing diesel.

ID 11741 Windthrow. Misjudgement in a finalharvest in the southern end of the compartment and thinning right after in the rest of the compartment. This led to unstability in the compartment and now this windfelling was cleaned up. The forest manager was aware of the mistake. Retentiontrees was marked and broadleaf trees was preserved. Wet area was also preserved and had no tracks through the area.

ID 10826 Dispensation for cutting in bufferzone and the rest was final harvest. Final harvest in Norway spruce. Marking of retentiontrees was missing in this compartment.

ID 11692 purificationin in norway spruce and scots pine. Key biotope was preserved. Finding of drums in the compartment, with needed to be cleaned up.

ID 10148 Final harvest in Norway spruce. Retention trees marked and preserved. No Key biotopes. Harvest waste blocked the entrance to the forest compartment.

Day 4

ID 11808: Undergoing thinning operations in Scots pine. Talked with the contractor about H&S, as well as the planning and execution of the operation.

ID 10295: Planting of birch and Norway spruce. Buffer zone intact and retention trees marked in groups. Plants were alive but heavily browsed.

ID 102532 Kampenhaug: The capercaillie lek (tiurleik) was preserved and opened up to maintain its value. It has been observed by a local birdwatcher.

ID 736 Braunschweig Gruve: Seen as a cultural heritage site.

ID Hannibalbakken: Ski resort functioning as a recreational area used by many visitors and locals. Discussed that Statskog only plans forestry operations during the summer to avoid conflicts.

6.8	**Confirmation of scope**

	The assessment team reviewed the current scope of the certificate in terms of certified forest area and products being produced. There was no change since the previous evaluation.
6.9	**Changes to management situation- results of management review/internal audit** **Effectiveness of management system** **Description of any continual improvement activities**
	The assessment team reviewed the management situation. No material changes to the management situation were noted.
6.10	**Results of surveillance assessment**
	Results of the surveillance assessment are recorded in the standard and checklist Annex 1 and any Non-compliances identified are given in Section 2 of this report. See also Issues arising below. Note that this audit is based on a sampling process of the available information.
6.11	**Review of complaints or Issues arising**
	Where an issue was difficult to assess or contradictory evidence was identified this is discussed in the section below as an Issue and the conclusions drawn given.
Ref	**Issue**
	None

6.0 Første årlige revisjon

6.1 Revisjonsdatoene

04.-08.05.2026

Revisjonsplan

05.05 Opening meeting - Jostein, Rune, Karl, Olav, Torkel, Kjell Anders, Erik and the auditors
05.05 dag 1 Gennemgang af dokumentasjon for gruppe/multisite standarderne og ISO 14001.

06.05 Dag 2 feltbesøg hos Statsskog SF Namsos
07.05 Dag 3 feltbesøg Statsskog Meråker
08.05 Dag 4 Feltbesøg Statsskog SF Sølvverket and Statsskog Glomma
08.05 Afslutningsmøde - Jostein, Rune, Erik, Torkel, Kjell Anders and the auditors

6.1a Avvik fra revisionsplanen og begrunnelse: Nej
6.1b Væsentlige forhold som påvirker revisjonsprogrammet: Nej

6.2 Estimat over antal persondager brukt til at gjennomføre revisjonen

10 arbeidsdager inkl forberedelse, felt inspeksjon, kontorbesøk, gjennomgang av documentasjon, transport, interessentkonsultasjon og avrapportering.

6.3 Revisorteamet

Revisorteamet bestod av:

1) Karina Kitnæs, Revisor og business manager hos WSP Danmark. Biolog M.Sc. fra Aarhus Universitet. Mer enn 25 års profesjonell erfaring som ekspert innenfor skogøkologi og Natura 2000 implementering i Øst- og Nordeuropa og med EUTR, SBP FSC/PEFC FM og COC sertifisering. Siden 2001 har Karina gjennomført en utallige biomasseverifikasjoner og evalueringer av bl.a. skogforvaltninger og chain-of-custodies mot gjeldende og kvalifiserende standarder i Danmark, England, Estland, Finland, Hviterussland, Latvia, Litauen, Malaysia, Norge, Polen, Skottland, Russland (Sibirien), Slovakia og Sverige.

2) Jeppe L. Aaquist, Revisor i WSP Danmark, skogmester (M.Sc. skogbruk) fra Københavns Universitet. Eg har 5 års erfaring innanfor skogbruk og treindustri, både i Danmark og i utlandet. Her har eg stått for drift og planlegging samt utføring. Eg er under opplæring til å bli revisor for Soil Association innan PEFC og FSC COC og FM.

Teammedlemmenes CV finns tilgjengelige på SA Certs kontoret.

6.3.1 Rapportskriver

Jeppe L. Aaquist & Karina Kitnæs

6.4

6.4.1 **Audit Objectives for Soil Association Certification are to assess the Organisation against the relevant PEFC Scheme and associated PEFC normative documents, and relevant ISO Standards and shall include the following:**

a) determination of the conformity of the client's management system, or parts of it, with audit criteria;
b) determination of the ability of the management system to ensure the client meets applicable statutory, regulatory and contractual requirements;
c) determination of the effectiveness of the management system to ensure the client can reasonably expect to achieving its specified objectives;
d) as applicable, identification of areas for potential improvement of the management system.

6.4.2 Revisjonskriterier er tatt fra den relevante nationale PEFC ordning og normative dokumentene, og effektivt omdannet til sjekklister og andre elementer i denne rapport

Kriterier evaluert under revisjonen

Kriterier utvalgt til revisjonen er basert på: områder med potentielle svakheter/relatert til tidligere CARs eller kritiske forhold, relatert til interessent kommentarer mottat, hvor det har vært endringer i forvaltningen/sertifikatets dekning, relatert til målsettningene og igangværende aktiviteter, og for at sikre at alle prinsippene blir evalueret mindst én gang i løpet av de 4 årlige revisjonene.

Følgende skogstandard kriterier blev evaluert: 5, 7, 11-17, 22-23, 27

6.4.3 **Revisjonsprosessen**

Revisjonen bestod av gjennomgang av relevante forvaltnings-/planleggingsdokumentasjon og registreringer, feltbesøk, diskussjon med skogforvaltere og ansatte og utfyldelse av sjekklistene. Antallet av besøgte enheter var basert på stikkprøveberekningen angitt i bilag 8. Besøkte lokalitetene blev utvalgt til å inkludere områder med fornylig gjennomførte eller igangværende aktivitetene, område med offentlig adgang, område med bevaringsverdi, ikke tidligere besøkt av Soil Association.

6.5 **Interessentkonsultasjon**

78 interessenter er blevet konsultert
0 svar er modtatt
Konsultationen blev gjennomført den 24/03/2026
4 intervju av entreprenører og ansatte blev gjennomført under revisjonen.
Se A2 for sammendrag av kommentarer fra interessentene og svar fra Soil Association

6.6 **Review af udstedte korrigerende handlinger/tiltag**

Tiltak gjennomført for tidligere utstedte avvik ble gjennomgått i seksjon 2 av denne rapport.

6.7 **Liste over utvalgte objekter og enheter besøkt under revisjonen**

Dag 2

ID 11678 Tynning og sanitær hogst i vindfallsområde i ulike bestand. Tiltaket innebærer kjøring i fuktig sone som førte til en mindre CAR, spesielle trær ble etterlatt og død ved ble bevart. Intervju med entreprenør, kontroll av hogstmaskin, gjennomgang av arbeidsinstrukser og kort, samt kompetanse – kurs.

6.7 (cont.)	ID 11673 Tynning og sluttavvirkning og planting ID 80302. Bygging av skogsbilvei ble godkjent av fylket. Tynning i G17 gran med mindre enn 5 % skader på gjenværende trær. Buffersoner ble opprettholdt og bevart. ID 11681 Vindfall. 85 år gammel gran. Livsløpstrær manglet i området, og markering på kart manglet også. Det var heller ikke gjort utvalg av livsløpstrær. Kørespor så fine ud. Forskningsområde med naturnær hogst. Diskusjon om tynningsregimer. Veibygging. Intervju med entreprenører og samtale om drenering under veien. Dokumentasjon på dispensasjon for bygging av veien ble gjennomgått. ID 11683 Sluttavvirkning og planting. Bruen ble ikke fjernet etter sluttavvirkning og planting. Buffersoner ble opprettholdt langs innsjøens strand, men det var en diskusjon om små bekker og buffersoner langs disse. Drenering av vann gikk i kjøresporene og kunne vært unngått dersom entreprenøren hadde ledet vannet bort fra sporene etter sluttavvirkning. **Dag 3** ID 11775 Vindfall. Naturnær tynning og fjerning av contortafuru. Buffersoner var intakte og bevart. Bru var bygget og deretter fjernet igjen. Hogstavfall måtte fjernes i buffersonen langs bekken. Turstier ble ivaretatt. Livsløpstrær var merket. Tank var ikke godkjent for lagring av diesel. ID 11741 Vindfall. Feilvurdering ved en sluttavvirkning i den sørlige delen av bestandet og påfølgende tynning i resten av bestandet. Dette førte til ustabilitet i bestandet, og dette vindfallet ble nå ryddet opp. Skogforvalter var klar over feilen. Livsløpstrær var merket, og løvtrær ble bevart. Fuktig område ble også bevart og hadde ingen kjørespor gjennom området. ID 10826 Dispensasjon for hogst i buffersone, og resten var sluttavvirkning. Sluttavvirkning i gran. Merking av livsløpstrær manglet i dette bestandet. ID 11692 Ungskogpleie i gran og furu. Nøkkelbiotop ble bevart. Funnet av tønner i bestandet, som måtte ryddes opp. ID 10148 Sluttavvirkning i gran. Livsløpstrær var merket og bevart. Ingen nøkkelbiotoper. Hogstavfall blokkerte inngangen til bestandet. Dag 4 ID 11808: Under tynning i furu (Scots pine). Snakket med entreprenøren om HMS, samt planlegging og gjennomføring av tiltaket. ID 10295: Planting av bjørk og gran. Buffersone intakt og livsløpstrær merket i grupper. Plantene var i live, men sterkt beitet. ID 102532 Kampenhaug: Tiurleiken ble bevart og åpnet opp for å opprettholde dens verdi. Den har blitt observert av en lokal fuglekikker. ID 736 Braunschweig Gruve: Anses som et kulturminne. ID Hannibalbakken: Skianlegg som fungerer som et rekreasjonsområde brukt av mange besøkende og lokale. Det ble diskutert at Statskog kun planlegger skogsdrift om sommeren for å unngå konflikter.
6.8	**Bekreftelse av sertifikatets dekning**

	Revisor gjennomgik den nuværende dekning av certifikatet i forhold til sertifisert skogareal og produkter. Ingen endringer siden siste revisjon
6.9	**Endringer til forvaltningen**
	Revisor gjennomgik forvaltningssituasjonen. Ingen grundleggende endringer til forvaltningen blev notert
6.10	**Resultatene av den årlige revisjon**
	Resulterne av revisjonen blev registrert i standard sjekklistene i bilag A1 og A6. Identifiserte avvik er givet i seksjon 2 av denne rapport. Se også nedenfor under kritiske forhold.
6.11	**Kritiske forhold**
	Hvor et forhold var vanskelig at evaluere eller hvor motstridende opplysningene blev identifisert, diskuteres dette i seksjonen nedenfor og konklusjoner gives.
Ref	**Forhold**
	Ingen

2,0 CORRECTIVE ACTION REGISTER 0 SA-PEFC-FM-014941

No.	Grade	Non-compliance (or potential non-compliance for an Observation)	Std ref	Corrective Action Request ENGLISH	Krav Korrigerende Tiltak NORSK	Root Cause analysis proposed by client at closing meeting	Corrective Action proposed by client at closing meeting	Deadline	Date & Evaluation of Root Cause & Corrective action evidence	Status	Date Closed
CARs from MA/RA											
2024.1	Obs	In some of the forests of the CH, the military is having field trainings and other activities. Examples seen of such training areas, where the forest management still meets the PEFC requirements.	PEFC N 02:2022; 1.1	Manager responsibility: The organisation should ensure that anyone carrying out activities in the forest has knowledge of the forest's known environmental and cultural values.	Forvalteransvar: Skogeier er også ansvarlig for at den som utfører aktivitet i skogen har kunnskap om skogens kjente kulturminner og miljøverdier.	There is a dialoug with the military, but it is not clear what knowledge and competences that are available within the military in regard of forest operations.	I should be more clear how the responsiblities are dispersed in the military and in Statssskog and that knowlegde each one have.	12 months after receipt of report	S2 2026: Documentation confirms: - for the areas where the military perform training, the State Forest and the Defence shares common IT afdeling, which secures safe sharing of data, including forestry data. - forest management planning by the forest managers in Skogresursdatabasen and tiltaksportalen. - special SEIL proproti records solution, where all rights and agreements are recorded, this is shared by relevant authorities and e.g. kartinnsynet, as well as being connected to WebSak, where all incidents are recorded. - Policy on content of SEIL, which includes all land areas owned by State Forest. Interview confirms: - with SEIL unit, who demonstrated the system. Though the criteria is met, there is still some unclarity on how the state forest monitors the use of the specific training forest units used by the military. Observation maintained.	Open	
2024.3	Obs	The CH has procedures in place to notify the reindeer	PEFC N	The organisation should make sure to document when	Skogeier bør sikre at det dokumenteres når det gis varsel	There should be a procedure of this	A procedure should be implemented.	12 months	One harvest operation was carried out in a reindeer herding district	Closed	05.05.2026.
2024.4	Obs	During field visits to ongoing and completed forest	PEFC N	The organisation should secure that priority in selecting	Skogeier bør sikre at følgende trær prioriteres ved				S1 2025: Documentation confirms:	Closed	05.05.2026.
2024.5	Obs	Field visits to Forest owner and planners confirm that	PEFC N	Juvenile stand tending	Ungskogpleie: Når ungskogpleie gjøres, bør skogeier sikre				S1 2025: Documentation confirms:	Closed	05.05.2026.
2024.6	Obs	Although buffer zones were seen in line with requirements,	PEFC N	Buffer zones along waterways	Kantsoner langs vassdrag: Skogeier bør sikre at kravene				S1 2025: Documentation confirms:	Closed	05.05.2026.
CARs from S1											
2025.1	Obs	During field visits to ongoing and completed forest	PEFC N	The organisation should secure that … fallen dead wood	Skogeier bør sikre at … liggende død ved av lauvtrær og	The contractors did not have the correct	All contractors should have relevant	12 months	Contractors are educated in PEFC and this is controlled by internal audits.	Closed	05.05.2026.
2025.2	Obs	Field visits and interview of contractors, planners and	PEFC N	The organisation should also for sub-contractors ensure	Skogeier skal påse at skogbrukstiltak utført som bestilling	All contractors and sub-contractors shall	All contractors shall have a written	12 months	All contractors and sub-contractors did have a written agreement and could show	Closed	05.05.0206.
2025.3	Minor	During field visits to two harvesting sites after harvest, it	PEFC N	When planning and building forest roads, the	Ved planlegging og bygging av skogsveger skal skogeier	The managers are aware and the	Further training and instructions	12 months	Tender material has to describe how to avoid these non-conformities for the	Closed	05.05.2026.
2025.4	Major	Since January 2025, it has been a Norwegian legal requirement that diesel tanks have to be checked by a third party control unit and further have to be tested every 2,5 years. The company was not aware and could not show records of having had a third party control.	PEFC N 02:2022, 12.4	The organisation shall make sure to document that diesel tanks are being controlled by third party control unit.	Skogeier må sikre at egne og inleide entreprenørers dieseltanke blir kontrollert av tredjeparts controlorgan.	The managers didn't know the Norwegian legislation on diesel tanks had changed.	Check the new requirements with authorities, get contact with control unit to get own diesel taks	Minor = 12 months after receipt of report Major = 3 months after finalisation of	The CH could not prove that all contractors had proved and confirmed that diesel tanks had been controlled and certificed following norwegian legislation. This is Minor 2025.4 is raised to a major due to lack of evidence to proff of third party control.	Open	
CARs from S2											
2026.1	Minor	At harvesting, at least 10 retention trees per hectare of the harvested area should be set aside. 26 retention trees were missing after final harvest in ID. 116821	PEFC N 02:2022, 13.2	The forest manager shall make sure that contractors follow the procedure for set off of enough retention trees after final harvest.	Skogforvalteren skal sørge for at entreprenører følger prosedyren for å sette av tilstrekkelig med livsløpstrær etter sluttavvirkning.	The forest manager think this is a mistake made of the contractor.	Before harvest operations a discussion of retention trees could by held. Contractors should have up to date courses on Skovskolen.no and be aware of the requirement.	12 months after receipt of report			
2026.2	Minor	Retention trees shall be mapped in connection to the harvest. Mapping of retention trees was missing at ID 11681 and 11678	PEFC N 02:2022, 13.7	Forest manager shall make sure that contractors follow the procedure for mapping retention trees after final harvest.	Skogforvalteren skal sørge for at entreprenører følger prosedyren for å markere livsløpstrær etter sluttavvirkning.	The forest manager think this is a mistake made of the contractor.	Before harvest operations a discussion of retention trees could by held. Contractors should have up to date courses on Skovskolen.no and be aware of the requirement.	12 months after receipt of report			
2026.3	Minor	During off-road transport, the contractor did not avoid damage to the soil in a vet spot on the skidding track. This led to a run off to a mire.	PEFC N 02:2022, 14. 1	Contractors shall stop the operation then damage is made to the soil which in this case led to run off to a mire and take action to prevent further damage.	Entreprenørene skal stanse arbeidet dersom det oppstår skader på jordsmonnet, som i dette tilfellet førte til avrenning til et myrområde, og iverksette tiltak for å hindre ytterligere skade.	Forest manager think this have happend due to the sub-contractor being new in the forest industry.	A procedure should be implemented and discussed with new fforest contractors before forest operations are started.	12 months after receipt of report			
2026.4	Minor	Harvesting waste shall be cleared away from streams, rivers and water, cf. Regulations. requirement 11 "Harvesting". In ID 11741 old bridge building material was left on the shoulder of the stream which could potentially drop into the stream.	PEFC N 02:2022, 27.5	Contractors shall remove old bridge material from the shoulder of the stream.	Entreprenørene skal fjerne gammelt bro-materiale fra bredden av vassdraget.	Forest manager think this have happend due to the contractor not caring enough about it.	The procedure needs to be follow in regards of forest waste along streams.	12 months after receipt of report			

Soil Association Certification Decision

Description of client / certificate holder	
Name:	Statskog SF Skog
Code:	SA-PEFC-FM-014941
Country	Norway
# of sites:	4
# of ha:	4671025
Presence of indigenous people:	Yes

Summary of audit	
Type	S2
Names of auditors:	Jeppe Aaquist, Karina Kitnæs
Report Reviewer	Cristina Laza and Antonia Dunwoody
SA Certification staff member recommending certification decision	

Report summary	
# of pre-conditions	0
# of MAJOR conditions	1
# of Minor conditions	4
# of observations	1
Describe any potentially contentious issues.	None
Location of report	Filed under: Forestry/Certification records

Recommendation	
I have reviewed the report of this assessment (including stakeholder consultation and peer review summary as appropriate) and	I recommend that the certification decision for approval by SA Cert subject to compliance with the CARs listed above.
Date:	

Approval	
Certification Decision:	Approved: Maintain /grant certification
Name:	Antonia Dunwoody
Certification Decision made on behalf of Soil Association Certification Ltd:	Antonia Dunwoody
Date:	26-08-2026