

Private Managed Forest Land Council

Five Year Review

November 2009

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Introduction

Background and Scope

The Private Managed Forest Land Council is a public-private agency established under legislation in the summer of 2004 to regulate forest activity on private land designated as Managed Forest. Under the current private managed forest model, owners may apply for private managed forest land status (property assessment class), and pay less property tax than in the residential class, but must submit to regulation by the Council, including payment of a fee.

Council's mandate is to protect key public values on private Managed Forest class land and to protect landowners' rights to harvest. The Council is accountable to government, managed forest owners and the public.

I was asked by the Council to perform a review of its operations, with the focus on the Council and its operations and activities, rather than of the private managed forest itself, or of the current model. The focus was also to be on structure and processes - Is the Council doing the right things, rather than on the accomplishments of the five years of operation.

Review Approach

To conduct the review, I constructed a set of criteria to examine the activities of Council itself, its business operations, its management processes and its financial and administrative processes. The criteria are based on the governance criteria set now becoming quite widely used for public sector entities, which I tailored to reflect the scope and scale of the entity and operations. I developed criteria to assess the business processes of Council – such as the handling of additions to the managed forest, deletions, audits and inspections. Finally I adapted commonly used criteria for management systems and processes, and for accepted financial and administrative processes and controls.

In considering the Council's systems and activities against the criteria, the challenge was to identify the design of processes appropriate for the organization. That meant using current thinking on management, identifying what was relevant and reasonable, resisting the overly bureaucratic or elaborate, but also settling on more than minimums.

The review involved interview and discussion with the Chair, Executive Director and the technical/administrative support, interview with all Council members and three stakeholders: - representatives of the Ministry of Agriculture and Lands (MAL or the Ministry), the Private Forest Landowners' Association (PFLA) and BC Assessment (BCA). It also involved review of legislation and regulations, policy, plans, communication material including the web-site,

Council minutes, business systems and processes, financial and administrative processes and records, and audit and inspection documentation.

Overall Results

While my task was to focus on structure, systems and processes rather than on accomplishments, it is worth providing some comments on the Council's overall performance.

The design of Council and its mandate is fairly unique, as an arm's length entity with regulatory powers. The Council's role is to provide regulation of private managed forest land in the context of the principles of private land ownership and established public values that can be said to be a substantial but partial set of the values applied to the Crown forest.

Owners want their property rights to be respected and to be fairly treated, but they also recognize the need for credible regulation, and so are supportive of a rigorous program of audits and inspections. The Private Forest Landowners' Association and the owner representatives on Council were satisfied with Council's performance and noted that they do not hear complaints from private forest owners.

Senior representatives of the Ministry felt that Council had done a very good job, serving both private and public interests well and being responsive to issues. They noted the well balanced group on Council, and the leadership shown in strengthening forest management by adding standards in the regulations. It was also noted that Council listens to government very well.

Overall, Council has done a good job of developing its activities and business processes, within the context of its mandate. My review did not identify any major problems with the Council's regulation of the private managed forest or with its business processes. There is an ongoing need to fine-tune and improve the model to increase the likelihood that the public finds it a credible model. I found that Council is aware of the issues it faces and is well placed to face this challenge.

One of Council's objectives has been to be a low cost organization, and this has been achieved. There is a downside to this, and much of the content of this report is about adding structure to operations by introducing or strengthening certain processes and by adding controls.

One of the main points made is about planning processes, which are largely informal, and the main product of planning has been the annual budget. The Council has responded to my comments made on this topic early in the assignment, and has developed a strategic planning process and a draft three year plan. I am also making suggestions for integrating stakeholder analysis and risk management into the planning process. Council also needs to consider its

information management strategy and how it can demonstrate its performance through the use of further performance measures.

Council has also framed itself as a low-key organization, but low visibility has the potential to cause suspicion, and there is an opportunity for Council to increase its profile.

On the administration side, I have some suggestions for improving control of financial processing and reporting, data management and systems and physical security.

Mandate – Clarity and Performance

While it was not my task to examine the Council's mandate, the clarity of the mandate and stakeholders' understanding and acceptance will have a large impact on the Council's performance in achieving its objectives. Council members and stakeholders interviewed also had lots to say about this.

I found the Council's mandate to be really quite clear. The Council's role in regulating forest management, which involves public values on private forest land, with the attendant rights of private land ownership, will inevitably cause some misunderstanding of the current private forest model and Council's role, and disagreement as to what the values regulated should be.

There is a need for Council to be clear as to both the model and its own role, to stay within its mandate, and to develop its own activities and owners' forest management to serve both private and public interests within the confines of its mandate. The stakeholders interviewed believe that the Council is meeting this need, and doing it well.

There will inevitably be areas of tension and opportunities to fine-tune the model, and Council is considering its position and pursuing some of these. For instance, section 21 of the Act protects an owner from some newly enacted local government bylaws applying to them, and new land brought into the managed forest is subject to the by-laws of the time. But this creates a lack of continuity in rules because owners of private managed forest land, who may be immediately adjacent to each other, may be subject to different regulatory constraints. There is also the issue of differences between private and Crown forest rules and the pressure to harmonize the rules, and those areas, if any, that Council should push to change. A good example of such a difference is that there are rules for streams but not for lakes and wetlands in the managed forest. Council is taking an appropriately cautious approach to such matters.

The Council's object to encourage¹ forest management practices on private managed forest land has two meanings: - one to improve forest practices within the managed forest, and the other is to encourage more private land to become part of the managed forest. Respondents agreed that the main focus must be on achieving credible forest management practices, but they also agreed that seeking to increase the managed forest was also appropriate.

On the question of whether the Council should be an advocate for the program versus simply administering it, I think it is fair to say that the Council has been cautious. Council has been looking at ways for more land to come in to the managed forest, such as potential reduction from the current minimum size requirement of 25 hectares. However, many respondents agreed that Council does not actively promote the managed forest, and more could be done. If the minimum hectare issue is pursued, then promotion could be conducted as part of such an initiative. If not, then further consideration should be given to analysing the opportunities for attracting more members into the managed forest.

I recommend that Council consider the need for, and direction of, additional promotion of the private managed forest.

Leadership, Ethics & Culture

Council leadership has the skills and knowledge to lead effectively. The Chair, as both a forester and lawyer, is uniquely qualified to provide effective leadership. The Council members representing the private land owners and government have the interest and experience to serve both public and private interests. Council interaction is cordial and respectful and a high level of consensus is achieved in its decisions and business. The quite unique model has achieved a good balance in the conduct of its business.

On the structural side, Council has both a code of conduct and a statement of values in place, and which include conflict of interest requirements. I also noted that Council members had on two occasions declared their conflict and removed themselves from the discussion of the matter at hand. There is an opportunity to improve this area through introduction of annual self-reporting by Council members of their compliance with the code of conduct and specifically the conflict provisions.

¹ The object of Council is to encourage forest management practices on private managed forest land, taking into account the social, environmental and economic benefits of those practices.

I recommend that Council introduce annual self-reporting by Council members attesting to their compliance with the code of conduct.

Planning

Planning has been conducted on both an annual and ongoing basis. It is largely conducted by the Chair and Executive Director, with interaction with the full Council. Operational planning is evident in some of the business functions, but although some elements of strategic planning can be seen, there is no clear strategic planning process.

The planning processes are, therefore, largely informal, and the main product of planning has been the annual budget. The Council has responded to my comments made on this topic early in the assignment, and has developed a strategic planning process and a draft three year plan. Once plans are put in place, they should also be formally tracked, and reported to Council.

This report identifies a number of elements that should be considered in the plan. One of these relates to regulatory filings, such as the annual report and declaration of surplus. The Council needs to develop a list of its regulatory filing requirements (and dates) and other key deliverables.

I recommend that Council:

- *Implement the strategic and annual planning process with links, as appropriate, to the budget process*
- *Include in the plan the regulatory filing requirements*
- *Formally track progress against the annual and strategic plans and report progress in Council meetings.*

Stakeholder Relationships

On the whole, response from stakeholders was positive. This relates both to the current private forest model, which is preferred over the prior Private Forest Land Reserve, and to Council's performance. The PFLA and the owners' representatives on Council reported that they do not receive complaints from owners about Council activities. Workshops for owners on forest management practices and the *Private Managed Forest Land Council Regulation, 2007* were well received.

I found that there is active communication. The annual report, submitted to the Minister of Agriculture and Lands, and the web-site were informative. There are also periodic newsletters, and further communication takes place as required, including attendance at the annual

meeting of the Union of BC Municipalities, and discussion with local governments concerning private forest ‘hot spots’ as issues arise.

However, while there are quite extensive communication processes, there is not a defined communication process, and it was not clear to me that all stakeholders or potential stakeholders had been identified, or that all Council members had similar views as to who were the stakeholders and the type of interaction or communication that was warranted.

In my view, the Council would benefit from a formal process in which it identifies its stakeholders (and potential stakeholders), document the relationships and the interaction warranted by the relationship, and compare this to the current communications activity. This process would be conducted as one of the first steps in the strategic planning process, and while this represents a commitment in the initial exercise, the annual update process could be efficiently completed.

I recommend that Council identify its stakeholders, document each stakeholder relationship, and base its stakeholder interaction and communication based on this analysis.

With respect to interaction with government, while the Ministry of Agriculture and Lands reported a high level of satisfaction with Council activity and performance, there is room for improvement in each party’s knowledge of the other – specifically MAL would benefit from a regular bi-annual operations update. Council would benefit from an understanding of MAL’s minister letter process and when Council is to be involved.

My discussion with a representative of BC Assessment indicated that BCA is comfortable with the interaction and communication, noting a recent meeting with the Chair and Executive Director and that contact takes place as required. However, he also noted that there is an opportunity for the organizations to better understand each others’ operations and legislative restrictions, and suggested that BCA would welcome an opportunity to present an overview to Council of BCA’s mandate and principles of operation.

Discussions with both MAL and BCA raised the topic of the Council’s visibility. From my perspective, Council presents a low-key image, possibly through a desire to remain low-cost, but also because it is not the sole regulator of the forest ‘footprint’, where other persons operate in the forest and the rules of general application, such as the Water Act, apply. The disadvantage of a low level of visibility is that it may cause suspicion in the eyes of those who do not understand the mandate or disagree with the limits to the values regulated by Council. The Council wants to be transparent, but this may require becoming more visible.

I recommend that Council:

- *conduct regular semi-annual meetings with the Ministry of Agriculture and Lands*
- *consider the need to conduct promotion and become more visible, in the context of its strategic plan.*

Performance and Risk Management

Performance Management

Performance measures represent a quite significant challenge for regulatory agencies, and the Council is no exception. Much of Council's business is responsive: - it does not control the number of additions and deletions to/from the managed forest. These are determined largely by the economic incentives of the managed forest classification compared to other property assessment classes, and by changes in land values. It therefore does not make sense to target the number of additions to the forest, and any measure that uses the number of managed forests or the overall hectares in the managed forest as the denominator would be less meaningful due to the absence of control.

The number of investigations² undertaken is also outside of Council's control, as these are made in response to complaints and potentially from audits and inspections. The activities over which Council has control are audits and inspections, and Council has established the measure of the number of years by which each managed forest will be visited through audit or inspection, which has been targeted at five years.

There is, however, an opportunity for exploration of further measures. For instance, timeliness of response could be considered for the handling of complaints, from triage through to investigation and determination. The Council appears to have a very cost-effective operation, and needs to demonstrate this through a measure. There was a valid reluctance to use cost per hectare for comparison to Crown land regulation, but this measure for use over time to reflect stable or increasing costs to private forest owners has some merit. Other niche measures, such as the cost of each inspection, also have potential.

There are areas for which performance must be assessed through means other than performance measures, such as through periodic evaluation. An example is stakeholder satisfaction, which can be assessed through periodic survey. Similarly, it is difficult to establish

² It is also worth noting that Council operations are funded entirely by private forest land owners. A case could be made for government funding of a portion of the investigation program, as these often involve public values and the matters investigated can be initiated upstream or on adjacent public land.

measures for quality, so for activities such as audits and inspections quality could be demonstrated through a formal quality assurance process.

I recommend that Council conduct an exercise to consider and select further measures to demonstrate its performance in relation to its objectives.

Risk Management

Risk management has over the last decade become a generally accepted business process in both the public and private sectors. It is a set of processes to identify the key strategic, operational and financial risks associated with the organization's objectives, decide on appropriate responses, and then provide assurance that the chosen responses are effective. Large organizations tend to develop quite comprehensive risk management frameworks. The Council would need something more straightforward.

It was clear that risk was being considered in the annual audit planning process, in determining the scope of audits or inspections for the year. It also appeared through discussion with the Chair that risk was being considered in the planning process, for example in considering potential regulatory change. However, much of this is being done at the level of the Chair, and it is not clear how much other Council members are involved. Risk management activities are therefore quite informal.

A risk management approach that would be suitable for Council is to integrate a risk identification and analysis phase into the strategic planning process, and develop a policy that describes its risk management approach and activity. Risk management thinking should also be applied to the operations area, and finance and administration function.

I recommend that Council adopt risk management through:

- *integrating a risk identification and analysis phase into the strategic planning process*
- *developing a policy that describes its risk management approach and activity*
- *applying risk management thinking to the operations and finance functions.*

Council Information and Decisions

I have no concerns with Council's purview. There is appropriate separation of Council activity from operations. The whole Council is involved in processes requiring Council decision, such as determinations, and Council as a whole approves the annual budget and audit plans. Council members (other than the Chair) recognize the limits of their operational involvement, and were comfortable with their role and that of the Chair and Executive Director.

With respect to Council decisions, my review of a small sample of determinations indicated that they were properly researched and supported, and the communication was thorough and well presented. Council members indicated that they receive sufficient information, both with respect to information for their decisions, such as investigations, and with respect to operational information. They also indicated that information was sometimes not received on a timely basis prior to Council meetings, that this had improved, but that there was still room for improvement.

I recommend that Council consider introducing a standard minimum period for review of information prior to Council meetings, so that members may receive information packages on a timely basis.

Business Processes and Infrastructure

Infrastructure

The infrastructure of the organization is intentionally small, comprising the Chair, the Executive Director and an individual providing technical and administrative support, all of whom provide their services on a part-time basis, under contract. Specialists are used as required, such as accounting services and the foresters, biologists and engineers who conduct the audits and investigations. The key personnel provide a highly qualified and experienced capability, and there has been a good degree of organizational stability to date. There is a risk relating to the corporate knowledge vested in the Chair and Executive Director. Part of the response to this risk is to document more things, consistent with many of the points made in this report that address adding more structure to operations. Another response would be for the Vice-Chair to be more directly involved in, or informed of, operations and the Chair's activities.

I was informed that the Executive Director's time is stretched at times, particularly when there is a high investigation workload. I received comments about the Executive Director not always being immediately available, but this is a necessary aspect of the part-time construct. In considering the response to the recommendations of this report, Council may need to further consider the sufficiency of the operational capability. One advantage of the current approach is the low-cost of operations, and adding structure will increase costs.

I recommend that Council carefully consider options for enhancing the organization's infrastructure.

Audits and Inspections

A major part of Council's activity is the delivery of an audit and inspection program each year. The program has evolved since inception and each year addresses various risks associated with

the managed forest units. There is an audit manual, and there have been training workshops for auditors and inspectors, including in the current year. The audits I reviewed were conducted in accordance with the manual and the audit findings appeared to be reasonably supported. A program of inspections was introduced over the last two years to address the smaller private managed forests, and work on the inspection manual is nearing completion. I have a number of suggestions for improvement.

The rationale for the audits and inspections is not documented. A rationale would state the objectives and scope of each tool, and the differences between them, why each is used and what risks are being addressed in each. For example, the question of compliance in relation to reforestation obligations cannot be concluded upon until the time limit for achieving the standard for the new stand has expired. Nevertheless checking reforestation could be, and has been, included in an audit or inspection program as an early warning system rather than as a compliance finding mechanism.

I briefly reviewed the audit manual. There were no obvious gaps, aside from the rationale, although it is a number of years old and could be updated to reflect current practices, in particular the relationship with inspections. There also appears to be the question of whether the intent was to conduct compliance or effectiveness audits.

I also performed a brief review of the draft inspection manual, and have a number of comments, the main points being:

- the purpose statement is incomplete – it should be about inspections being adequately completed in relation to the objectives, being completed in a fair and consistent manner, and being clearly documented and reported
- there is not much information on the conduct of inspections, or on documentation standards
- there is insufficient information on the required elements of an investigation report.

The objectives of inspections are currently three-fold: - to examine compliance with the regulations, to assess the adequacy of the management commitment and the accuracy of annual declarations, and where possible to provide extension information and gauge the owner's knowledge of the regulations. However, the inspection reports do not identify all the objectives, and the inspection findings are not stated in relation to all the objectives, which will likely cause inconsistency in inspection work and incomplete findings. Council also needs to consider performing inspections prior to completion of deletions, to ensure that owners leaving the managed forest have no outstanding compliance issues.

There are quality assurance processes, but these could be further used to ensure a consistently high standard in the conduct and reporting of audits and inspections. There is also a need to record the results of, and information obtained during, audits and inspections to update the management information relating to the managed forest units.

I recommend that Council:

- *document in policy the rationale for the conduct of audits and inspections, the relationship between them and the risks addressed in each process*
- *update the audit manual*
- *ensure that the inspection manual includes a complete statement of objectives, information on the conduct and reporting of inspections, and the required elements of an investigation report*
- *ensure that inspection reports present findings in relation to all objectives*
- *conduct inspections as part of the deletion process when land is removed from the managed forest*
- *enhance the quality assurance process to assure the consistent conduct of inspections*
- *record the results of audits and inspections as management information relating to the managed forest units.*

Business processes

I had no major concerns with the design of business processes, which were logical and reflected the needs of legislation with the necessary components. Processes for dealing with additions to, and deletions from, the private managed forest were logical and satisfactory. Annual declarations were adequately controlled.

There is an ongoing issue related to the timing of additions to the managed forest. After Council approval of applications to become managed forest, the application is then sent to BC Assessment for its decision as to whether the land will be designated as managed forest under the Assessment Act. If applications are received by BCA by September 30th, then upon approval the land will become classed as managed forest on January 1 of the following year. An application received in early October can therefore wait 15 months to become managed forest. This leaves the Council to decide whether to regulate a managed forest that has not yet received its managed forest designation and reduced property assessment. Aside from this question, business processes were clear.

I have a number of moderate to minor suggestions for improvement in business processes. The first is to strengthen the reconciliation with BCA data. The reconciliation was performed, but was not well labelled, and it was not clear as to whether the annual reconciliations are retained. This is an example of a control that should be fully documented and the documentation retained. I also found that the recording of information in the complaint log could be improved – the necessary fields were present but some of the information was incomplete or inconsistently recorded.

I was informed that the Council had missed a deadline for completion of a determination, and that the cause was felt to be a delay in completion of the investigation. I also note that there is no standard timeline for completion of investigations.

Some of Council's business processes are documented in policy and procedures, but there is more to complete. One advantage of documenting processes is that it establishes expectations for how transactions will be processed, the control procedures to be performed, and the timelines for their completion.

I recommend that Council:

- *strengthen its reconciliation to BCA data and its recording of complaints*
- *create a timeline for the conduct of investigations*
- *complete the documentation of its business processes.*

Data and Information Management

The Council practices data management in an informal fashion. It is aware of its key data, such as the managed forest database, and information relating to additions and deletions to/from the managed forest, annual declarations and inspections. However, Council has not formalized this. There is not a list of key data and the retention practices for each. Nor is there an information management strategy to direct the data management activities. Data management is therefore ad hoc. The information management strategy would identify Council's key data and information, and prescribe for each key information set the means by which it will be filed (electronic and/or paper), and the retention period. As part of this exercise, it is worth considering such questions as whether management commitments should be periodically updated, and the need to provide reports on the state of the private managed forest, involving roll-up and even spatial information.

The hard drive is backed up on a weekly basis, but the copy is not taken off site. The information management strategy needs to include provisions for data security, including off-site storage and disaster recovery.

I recommend that Council:

- *develop an information management strategy to direct its data management and retention activities and to further explore its future information needs*
- *commence security improvements by removing back-ups of the hard drive to an off-site location.*

Finance and Administration

The administration capacity of the Council is comprised of the part-time Executive Director, part-time technical and administrative support, and an external accountant, with additional specific functions performed by the Chair. Within such a small organization, it is a challenge to establish robust and reasonable internal controls.

Essential financial processes were in place, but there is a need to add structure to the financial management processes as a whole and improve certain specific processes and controls.

Financial Processing and Reporting

I found that there is an annual budget approved by Council, and progress is reported to Council each month. There is good control of billings and follow-up of unpaid accounts was done well. There is also an annual independent audit of the financial statements. There are, however, a number of areas where internal control improvements are warranted.

Procurement is performed by the Executive Director, who also approves invoices before being passed to the accountant for processing. The Executive Director and Chair are the regular cheque-signing authorities, and the Chair reviews the Executive Director's invoices and periodically a sample of other expenditure invoices. Due to the limited segregation of duties, it is advisable for the Chair to regularly review all invoices, and initial the invoices during the cheque-signing process.

My review of the monthly reports showed that the management fee category is very broad, including Chair and Council fees, Executive Director and technical support costs and also the audit and inspection contractor costs. Financial reports would be more informative if the main cost types were presented separately. I also found the minutes relating to discussion of financial reports to be brief. The information package seemed, subject to the above comments on cost categories, to have sufficient detail, but in discussion Council members clearly shared my view that the report format could be improved.

I recommend that the Chair periodically review all expenditure invoices during the cheque-signing process.

I also recommend that Council:

- *Reconsider the chart of accounts (expense categories) used for recording and financial reporting*
- *Redesign the monthly financial report format to provide more useful information.*

Financial Policy

The Council has established a number of financial processes and informally applies its financial policies, but little of this has been documented. There is no formal policy manual addressing financial and administrative activities. Informal policy can lead to inconsistency in application.

I recommend that Council document its financial policies and its financial systems and processes.

Insurance and taxes

The Council maintains public liability insurance covering its operations, but there is a specific exclusion for data. The Executive Director also has coverage for his home office and consulting business, which includes fire insurance, but it is not clear if this covers Council operations. It is important for the insurance policies to be clear as to the specific aspects covered, the exclusions and the boundaries between the policies.

The Council has an informal policy of requiring contractors to have workers' compensation coverage, but some contractors do not have such coverage. This is an important policy to apply consistently.

The Council needs to clarify its position with respect to GST, in the advent of the harmonized sales tax.

I recommend that Council:

- *clarify its insurance coverage, and consider obtaining coverage for its important data*
- *ensure that all contractors have the required workers compensation coverage*
- *Review its position on sales tax (GST/HST).*

Security

Council's electronic and paper files are maintained at the home office of the Executive Director. Some of the filing cabinets are locking, but visitors to the house may have access to the computer and paper files. While there may not be anything of real value to outsiders, some of the information is private, and the cost of recovering from loss would be great.

Security arrangements can be improved by adding locks to office doors, and ensuring that the office doors and key filing cabinets are locked when the office is closed.

I recommend that Council immediately improve office security by the addition and use of locking doors and cabinets.

Summary of Recommendations

Mandate – Clarity and Performance

Consider the need for, and direction of, additional promotion of the private managed forest

Leadership, Ethics & Culture

Introduce annual self-reporting by Council members attesting to their compliance with the code of conduct

Planning

Implement the strategic and annual planning process with links, as appropriate, to the budget process

Include in the plan the regulatory filing requirements

Formally track progress against the annual and strategic plans and report progress in Council meetings

Stakeholder Relationships

Identify stakeholders, document each stakeholder relationship, and base stakeholder interaction and communication based on this analysis

Conduct regular semi-annual meetings with the Ministry of Agriculture and Lands

Consider the need to conduct promotion and become more visible, in the context of the strategic plan

Performance and Risk Management

Conduct an exercise to consider and select further measures to demonstrate performance in relation to objectives

Adopt risk management through:

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- integrating a risk identification and analysis phase into the strategic planning process
- developing a policy that describes its risk management approach and activity
- applying risk management thinking to the operations and finance functions

Council Decisions and Information

Consider introducing a standard minimum period for review of information prior to Council meetings, so that members may receive information packages on a timely basis

Business Processes and Infrastructure

Carefully consider options for enhancing the organization's infrastructure

For Audits and Inspections:

- document in policy the rationale for the conduct of audits and inspections, the relationship between them and the risks addressed in each process
- update the audit manual
- ensure that the inspection manual includes a complete statement of objectives, information on the conduct and reporting of inspections, and the required elements of an investigation report
- ensure that inspection reports present findings in relation to all objectives
- conduct inspections as part of the deletion process when land is removed from the managed forest
- enhance the quality assurance process to assure the consistent conduct of inspections
- record the results of audits and inspections as management information relating to the managed forest units

For Business Processes:

- strengthen the reconciliation to BCA data and the recording of complaints
- create a timeline for the conduct of investigations
- complete the documentation of business processes

For Information Management:

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- develop an information management strategy to direct data management and retention activities and to further explore future information needs
- commence security improvements by removing back-ups of the hard drive to an off-site location

Finance and Administration

The Chair periodically review all expenditure invoices during the cheque-signing process

Reconsider the chart of accounts (expense categories) used for recording and financial reporting

Redesign the monthly financial report format to provide more useful information

Document all financial policies and financial systems and processes

Clarify insurance coverage and taxes and ensure compliance with workers' compensation requirements

Improve office security by the addition and use of locking doors and cabinets.