

**2024-05-28**

---

---

## **Checklist for Internal Audits**



**PEFC Austria**

Marxergasse 2, 4. floor, 1030 Vienna

Tel: +43 676 3440118

E-Mail: [office@pefc.at](mailto:office@pefc.at), Web: [www.pefc.at](http://www.pefc.at)

**Copyright notice**

© PEFC Austria 2024

This document of PEFC Austria is copyright-protected. The document is freely available from the PEFC website or upon request.

No part of the document covered by the copyright may be changed or amended. It must not be reproduced or copied in any form or by any means for commercial purposes without the permission of Austria.

Official language of the document is German. When there is inconsistency between versions, the English version of the document as endorsed by the PEFC Council is the reference document.

**Document name:** Checklist for Internal Audits

**Document title:** PEFC AT RL 3003:2024

**Approved by:** PEFC Austria General Assembly

**Date:** 27.05.2024

**Issue date:** 28.05.2024

**Date of entry into force:** 27.04.2025

INDEX

<b>1</b>	<b>DECLARATION AND PURPOSE.....</b>	<b>2</b>
<b>2</b>	<b>TOPICS.....</b>	<b>2</b>
2.1	Targets for Region X - Target indicators.....	2
2.2	PEFC-Standard for Sustainable Forest Management in Austria.....	2
2.3	Legal principles.....	3
<b>3</b>	<b>PEFC INTERNAL AUDIT - MINUTES.....</b>	<b>4</b>

## 1 Declaration and Purpose

An audit is a "systematic, independent and documented process for obtaining audit evidence and evaluating it objectively to determine the extent to which audit criteria are met" (ÖNORM EN ISO 9000).

The PEFC internal audit is an element of the system stability and is to ensure compliance with requirements as well as to identify potential improvements or changes, which may then be resolved by appropriate corrective action if necessary.

This audit focuses on the measures to achieve the goals that were set for the region and summarized in the region fact sheet. These will be given particular attention. Furthermore, the compliance with the legal requirements for forest management (in particular the Forest Act) and with the PEFC-Standard for Sustainable Forest Management in Austria (PEFC AT ST 1001) is to be reviewed.

It is therefore useful to gain an on-site overview and to address local and current conditions (e.g. recent usage: topics such as reforestation, crop damage, etc.; planned usage: personal protective equipment, temporarily restricted areas, type of use, stand structure, etc.; hiking through the woods: liability issues, use of forests for recreation, etc.). Because of the abundance of the requirements, it is useful to set priorities that should be addressed with precedence. These points can be changed or adapted at any time. In principle, the focus should encompass all three pillars of sustainability - ecology, economy and socio-economics.

This checklist is not an exhaustive list of the requirements. It serves as a summary and support document and lists key points that the internal audits should particularly address. In any event, on-site interviews should be conducted with people who can relate to the recent activities determined, or who are affected by future/planned activities. That way the forest owners may also benefit from extra, useful information or advice, in addition to the certification requirements.

The topics may partially overlap and can be found at all three levels (regional objectives, guidelines, Forest Act); some of them may not always apply (e.g. protection forest, avalanches).

## 2 Topics

### 2.1 Targets for Region X - Target indicators

List of target indicators (at least 10 system-related indicators) according to PEFC AT ST 1003, 4.2.3.2.3.

### 2.2 PEFC-Standard for Sustainable Forest Management in Austria

Particularly:

- a) Forest damage (game, man - primarily by management, biocides, fertilizers)
- b) Management measures, conservation measures, thinning
- c) Road construction
- d) Diversity of structures, stand structure, older stands, deadwood
- e) Endangered species, habitats, protected forests
- f) Soil and Water Conservation

- g) Personal training and education, health and safety in forestry work (personal protective equipment, tools and machinery)

## 2.3 Legal principles

Particularly, Forest Act:

- § 13 Reforestation
- § 16 Forest depredation
- § 17 and 17a Clearing
- § 21 ff protection forest (treatment, restoration)
- § 33 ff use of forests for recreation
- § 40 ff forest protection (logging debris burning, forest pests)
- § 58 ff hauling (planning, construction of hauling equipment - reporting requirements, approval processes)
- § 62 and 64 Forest roads
- § 80 ff use of forests (premature felling, clearing, felling that is subject to authorization)
- § 82 para. 2 Large-scale clear-cutting

### 3 PEFC Internal Audit - Minutes

<b>1. Data Forest Owner/Audit</b>		Region (Number):	
Name of the participant (A5):		Audit-No. (A1):	<i>[is created when the audit is registered in the database, the no needs to be entered here subsequently]</i>
Address of the participant (A6):		Name of the auditor (A2):	
Membership-No. (A4):		Date (A3):	
Forest area [ha] (A8):		Date of the last audit (A10):	
Political district (A7):		Randomly determined? (A9):	<i>[yes/no]</i>
Comments (A11):	<i>[general comments, e.g. references to the last audit]</i>		

<b>2. Objectives of the region addressed (the region fact sheet)</b>	Yes/No (A15)	Comments (A16):
based on the list of targets in the region fact sheet for forest owners		

<b>3. Forest management measures of the forest owner</b>	
implemented / planned (A13)	
Description of the measures (A12):	<i>[Cuttings, Tending, thinning]</i>

Other measures (if applicable) (A14)	<i>[Non-wood forest products, wood pasture, hiking paths, bicycle tracks...]</i>
Reference to objectives (A17)	<i>[information, proposals for improvement (e.g. handed out leaflet forest soil), refer to objective]</i>

<b>4. Requirements of the PEFC Standard / other specifications</b>		
Topics:	Addressed Yes/No	Comments
Working safety (personal protective equipment (PPE))		
Application of chemically synthesised plant protection products		
Preparation with certificate of competence		
Application with instruction		
Personal education and training (attended courses, trainings)		
Seeds and seedlings that are appropriate to their origin and location		
Information on climate-adapted tree species (dynamic forest typing or similar)		
Information on suitable origins (herkunftsberatung.at, BFW, FVG...)		
Application of forest entrepreneurs		
Forest entrepreneurs certification		
Use of machinery		
Fitness for use of the machinery (including safeguards)		
On-site availability of oil binding agents		

Application of readily-biodegradable hydraulic oils (for new machinery or extended measures for hazard defence)		
Establishment of logging trails (principally 20m, except existing trails, particular situation on-site, requirements due to the working technique)		
Using logging trails		
Damages through harvesting		
Application of pesticides and insecticides		
Application of fertilisers		
Situation of game damage		
Road construction		
Soil and water protection		
Biodiversity		
Deadwood (lying, standing)		
Structural diversity (structural support measures)		
Habitat, biotope and veteran trees		
Groups of old-growth trees		
Shaping of border areas (bushes)		
Other: ponds, habitat for wood grouse...		
Information on biodiversity in managed forests (BIMUWA, WÖP catalogue of measures, etc.)		
Stepping stone biotopes or similar		
Protected areas (contractual agreements, legal requirements)		
Non-conformities regarding the PEFC-standards or other specifications observed?	Yes/No (A18)	Comments / Description (A19)



5. Violations of the Forest Act or other applicable legal requirements	Yes/No (A20)	Comments / Description (A21)
particular:		
§ 13 Reforestation		
§ 16 Forest depredation		
§ 17 and 17a Clearing		
§ 21 ff Protection forest (treatment, restoration))		
§ 33 ff Use of forests for recreation		
§ 40 ff Forest protection (logging debris burning, forest pests)		
§ 58 ff Hauling (planning, construction of hauling equipment - reporting requirements, approval processes)		
§ 62 and 64 Forest roads		
§ 80 ff Use of forests (premature felling, clearing, felling that is subject to authorization)		
§ 82 para. 2 Large-scale clear-cutting		

6. Measures to follow-up:		
Description (A23):	<i>[Deliver document xy, re-audit...]</i>	
To do until (date) (A24):		
Result:	done/open (A25)	Comments / Descriptions (A26)

<b>7. Contents of the audit, key issues, result and comments (A22)</b>	
Contents of the audit, key issues, result of the audit and comments (if applicable, reference to previous audits, observed non-conformities and preventive or corrective measures)	<i>[e.g. topic risk of bark beetles or safety in forestry work addressed...]</i>

<b>8. On-site activities including recommendations and advices (A27)</b>	
Advice and recommendations, particularly based on the result of the audit, activities of the regional representative or the regional committee	<i>[e.g. Personal protective equipment addressed, leaflet 'bark beetles' of the Austrian forest cooperative explained]</i>

<b>9. Use of the PEFC-Trademarks (if applicable)</b>	
Trademarks license contract [yes/no] (A 28)	Comments (A 30)
Correct use of the PEFC-Trademarks [yes/no] (A29)	<i>[Comments]</i>

Signature Forest Owner \_\_\_\_\_

Signature Auditor \_\_\_\_\_