

Does Millworks Custom Manufacturing (2001) Inc. and MCM Acoustical Inc. meet FSC's Controlled Wood standard?

January 3, 2024

We are carrying out an audit of Millworks Custom Manufacturing (2001) Inc. and MCM Acoustical Inc. located in Toronto, Ontario, Canada to see if their operations comply with FSC's [Controlled Wood](#) standard (FSC-STD-40-005 V3-1). We are writing to you to ask if you know of any reason why their operations would not meet this standard.

Controlled Wood is wood that meets minimum requirements and that can therefore be mixed with FSC wood and used in products with an FSC Mix label. In particular, the wood must not be:

- harvested illegally.
- harvested in violation of traditional and civil rights.
- harvested from forests with a high conservation value that is threatened by management activities.
- harvested from forests being converted to plantations or non-forest use.
- from forests in which genetically modified trees are planted.

We will carry out our audit February 15th, 2024. Here is how you should comment, if you wish to do so:

- When? You should send comments to us before or during the audit.
- How? You can comment by:
 - Meeting with a Preferred by Nature staff member in person
 - Phone to James Hallworth at 249-358-9844
 - Writing to James Hallworth at
P.O. Box 1771
Chelsea, QC J9B 1A1
Canada.
 - Email to James Hallworth at jhallworth@preferredbynature.org

If you want your comments to be confidential please notify us when you submit the comments.

If you provide comments, we will provide feedback to you within 30 days of the audit.

Millworks Custom Manufacturing (2001) Inc. and MCM Acoustical Inc. has written a summary document that lists:

- the risks they have identified that they may source unacceptable wood
- the measures they implement to mitigate those risks.

We have attached this summary document to this letter.

If you wish to dispute any aspect of this forest certification process or the decision we reach as to whether this company meets the Controlled Wood standard, you can access our Dispute Resolution Policy at <https://preferredbynature.org/dispute-resolution-policy>

Thank you for any help you are able to provide.

If you have any recommendations for contacting other stakeholders that may have an interest in providing comments on this company and audit, we would also gladly receive these from you.

Yours sincerely,



Mélanie Proulx
Operations Specialist

**Internal audit report
of the controlled wood
due diligence system¹**

**MCM 2001, Toronto and MCM Acoustical, Mississauga
Ontario, Canada**

Prepared by Jamal Kazi, December 21st, 2023

Internal audit had the company verify the date of the last invoice for non-FSC input material entering FSC product groups. This last date is April 27, 2020. There is therefore no procurement to audit for the last period. Only the occurrence of complaints is re-evaluated.

Sampling:

Number of provinces and states of origin: N/A

20% of that number = 0 selected provinces/states (round up; vary the chosen jurisdictions from one year to the next, when possible)

Number of individual suppliers (do not include sub-suppliers): N/A

$0,8 * \sqrt{\text{that number if } < 100} = 0,8 * \sqrt{(\eta/\alpha)}$

$0,6 * \sqrt{\text{that number if } 100 \text{ or above}} =$

Some suppliers have sub-suppliers: no yes, total amount of:

If “yes”, the sample of suppliers must include some sub-suppliers by applying the same formula, which gives: N/A.

For the purposes of the internal audit, suppliers or sub-suppliers from the selected states or provinces have been identified. If this amounts to an insufficient number, then suppliers/sub-suppliers from other jurisdictions were chosen as well.

Select the determined number of provinces/states and suppliers and write them down in the two following tables.

¹ As per FSC-STD-40-005 v3-1, 1.7 – 1.9

Scope and Results

1. DDS audit – origin					
Province or state	The province or state is covered by the risk analysis (USNRA)?	Ecoregions concerned by the supply area	Are all ecoregions covered by the USNRA?	Does the USNRA indicate specified risk areas for the jurisdiction or an ecoregion?	If yes, evidence that identified control measures are applied
N/A					

DDS audit – supply chain					
Supplier	Does the wood arrive directly from the forest? If not, where does it come from?	Do we have documents proving origin (log hauling slips, etc.)	In the absence of documents of origin, has a plausible supply radius been calculated, and is the supplier within that radius?	If the wood does not arrive directly, was the risk of mixing of wood from unspecified risk sources evaluated for this supplier (including sub-suppliers)? Indicate the level of risk identified	In case of identified risk, evidence that the required control measures are applied
N/A					

2. Complaints	
Were complaints received in the last year?	No
Has the complaints mechanism been used and documented to the end?	N/A

3. Control Measures		
<input checked="" type="checkbox"/> All sourcing areas are of low risk (if applicable leave section blank)		
Risk category	Indicator (note indicator number and description for each)	Description of CM
Illegally harvested wood		
Wood harvested in violation of traditional and civil rights		
Wood harvested in forests where high conservation values are threatened by management activities		
Wood harvested in forests being converted to plantations or non-forest use.		
Wood from forests in which genetically modified trees are planted.		
<input checked="" type="checkbox"/> All supply chains have no risk of mixing (if applicable leave section blank)		

Risk category	Indicator <i>(note indicator number and description for each)</i>	Description of CM
Risk of mixing in supply chain		

4. Stakeholder Consultation Processes/Summary

None required (Not used for the internal audit)

5. Technical Experts Used

None required (Not used for the internal audit)

Name	Qualification	License/Registration #	Scope of Service	Source Information

6. Field Verification Summary – FMU level

None required (Not used for the internal audit)

FMU	Location	Subset
Summary of Findings		
Justification of sampling rate		
Steps Taken to address nonconformities		
<input type="checkbox"/> Summary of findings not provided due to confidential nature of information	Justification goes here.	

7. Field Verification Summary – supply chain

None required (Not used for the internal audit)

Supplier name	Supplier type
Summary of Findings	
Justification of sampling rate	
Steps Taken to address nonconformities	
<input type="checkbox"/> Summary of findings not provided due to confidential nature of information	

CONCLUSIONS

Has the internal audit identified situations where the wrong risk designation was assigned?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no
Has the internal audit identified situations where control measures were not or inadequately applied?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no
Is there risk that non eligible (uncontrolled) material enters the supply chain? Explain : If yes, material from that supply chain must be excluded from FSC product groups until the issue is resolved.	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no
Indicate below non conformant situations (add rows if required)	Resolved	Date of resolution
Problematic situation : Corrective actions to take : Evidence of resolution :	<input type="checkbox"/>	
Problematic situation : Corrective actions to take : Evidence of resolution :	<input type="checkbox"/>	
Problematic situation : Corrective actions to take : Evidence of resolution :	<input type="checkbox"/>	
Problematic situation : Corrective actions to take : Evidence of resolution :	<input type="checkbox"/>	
Problematic situation : Corrective actions to take : Evidence of resolution :	<input type="checkbox"/>	

Non-conformant situations must be resolved within 12 months of the report finalisation (page 1)		
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Signatures of staff involved:

FSC Coordinator		Date: 2023-12-21
Consultant		Date: 2023-12-21