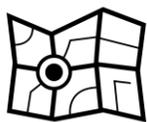




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Cameroon Risk Mitigation Guide

Timber



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COUNTRY SPECIFIC
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Cameroon Forestry Risk Mitigation Guide

This guide provides a series of mitigation options to assure low risk of illegality of timber harvested in Cameroon. The guide relates only to timber harvested in Cameroon – not to material imported into Cameroon.



Timber Source Types

To understand what risks are relevant for your supply chain, you will first need to identify the origin of your timber. In general, it is often helpful to know not only the country of origin, but also other information about the origin, such as legal ownership, management regime, forest classification and permits in order to select the Timber Source Type(s) that applies to your supply chain. Identifying the right Timber Source Type is important to detail which risks are related to your supply chain and your timber products and how you can mitigate them.

Definitions used for Timber Source Types in Cameroon:

PERMANENT FOREST DOMAIN

- | | |
|---|---|
| <p>1. State (production) Forests</p> <p><i>(usually constituted as management units - unité forestière d'aménagement, - UFA)</i></p> | <p>Forests that fall within the State's private property by way of a classification procedure.</p> <p>They are usually constituted as UFAs. Management of these forests may be allocated to the private sector through operating agreements (concession regime) for renewable 15-year periods. Logging activities can only be conducted with an annual operating permit. UFA concessions are the primary source of timber production in Cameroon.</p> |
| <p>2. Council forests</p> | <p>Council forests are forests incorporated into the private property of councils (local authorities) through a classification procedure. Timber in these forests can be harvested under various different types of permits.</p> |

NON-PERMANENT FOREST DOMAIN

- | | |
|------------------------------------|---|
| <p>3. Community Forests</p> | <p>Management of community forests is allocated by the state to a local community for a duration of 25 years through a management agreement. Timber in these forests can be harvested under various different types of permits.</p> |
| <p>4. Private forests</p> | <p>Private forests are those planted on a plot of land belonging to a person under private law.</p> |

5. National forests (all other forest areas) Natural trees in all other areas (other than classified, community and private forests) belong to the State, the exploitation of which the state may therefore assign to other parties. They are not managed forest areas.

However, local communities with user rights have a right of pre-emption, by which they may request that the area concerned be allocated as a community forest instead.

Private landowners also have a right of pre-emption over natural trees located on their land.

If there are no rights of pre-emption, the state may allocate logging titles over the forest resources, notably sales of standing timber (*vente de coupe* permits in French) for 3-year periods.

Other types of permits and licences may be issued within the national forest domain.

General Risk Level and mitigation needs

Risk	Potential mitigation actions
<p>There is a general high level of risks in Cameroon. Below we have listed specific risks that we have identified, but due to a high level of perceived corruption (CPI 22/100 in 2020¹) we generally advise for a full evaluation of legal compliance at forest and processing factory level for all aspects of law within Cameroon.</p> <p>For evaluating legal requirements of documents, please see the Cameroon Document Guide</p>	<p>For mitigating risks in Cameroon, the following types of risk mitigation measures are recommended:</p> <ul style="list-style-type: none">• Supply chain mapping back to forest level• Document Review• Onsite verification• Stakeholder consultation <p>We stress the need for thorough onsite verification to be able to effectively mitigate risks in Cameroon.</p> <p>It is recommended to seek professional advice and support from EU Monitoring Organisation and/or organisations such as Certification bodies with knowledge on the country and forest sector to conduct onsite verification.</p>

¹ CPI, 2020. Available at: <https://www.transparency.org/en/cpi/2020/index/gng>



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Legal Rights to Harvest

Risk	Applicable to	Indicator of legal compliance	Potential mitigation actions
Forest areas are allocated for logging purposes without the regulatory modalities being taken into account / land use conflicts between forestry titles and other titles or rights (1.1)	All source types	Allocation of forest areas to logging purposes shall follow regulatory modalities. There shall be no land use conflict with other titles or rights.	Consult <ul style="list-style-type: none"> • Forest Atlas of Cameroon. Online interactive map; • MINFOF mapping service; • Departments within the Ministry of State Property, Surveys and Land Tenure (MINDCAF); • Local and neighbouring communities; • Civil society organisations (WWF, FODER, RELUFA, CED, etc.).
Concessions are allocated, despite not having been classified in the permanent forest domain (1.1)	UFAs	UFA concessions shall be allocated on land legally	Review and verify documents <ul style="list-style-type: none"> • Collect the decree classifying the forest.

		classified within the permanent forest domain.	
<p>Forest areas are allocated for logging purposes without stakeholders' consultation (1.1):</p> <ul style="list-style-type: none"> Stakeholders are not consulted prior to the area being classified or the <i>vente de coupe</i> planning notice is not released to the public The geographical scope of a forest title is altered without the stakeholders being consulted or the classification/planning procedures being respected The access rights allocated are extended without the stakeholders being consulted 	<p>UFAs</p>	<p>UFAs shall be attributed on lands classified within the permanent forest domain after stakeholders' consultation.</p>	<p>Review and verify documents</p> <ul style="list-style-type: none"> Collect the minutes from the stakeholder consultation meeting prior to the classification; Check that the actual localisation of the forest title is matching the area initially attributed and relating to the procedures to classify land.
	<p><i>Vente de coupe</i> permits</p>	<p><i>Vente de coupe</i> permits shall be allocated after the planning notice is released to the public. The title shall be matching the area and the period mentioned in the public planning notice.</p>	<p>Review and verify documents</p> <ul style="list-style-type: none"> Collect the <i>Vente de coupe</i> planning document drawn up by the forest administration; Collect the <i>Vente de coupe</i> planning notice issued to the public enabling communities owning rights over these areas and wanting to erect a community forest to exercise their right of pre-emption; Check that the actual localisation of the forest title is matching the area initially attributed and relating to the planning; Check that the <i>Vente de coupe</i> permit has not been extended without prior public notice.
<p>Local communities who lose some of their rights over the areas allocated to</p>	<p>UFAs</p>	<p>In case of expropriation following the classifying of</p>	<p>Consult</p>

<p>private stakeholders (classification process or development projects) do not receive compensation (1.1)</p>		<p>land, compensations shall be awarded.</p>	<ul style="list-style-type: none"> • Consult local communities on the forest classifying process and on potential related expropriations / compensations.
<p>The procedures for allocating concessions are not respected, and corrupt practices are used when allocating these titles (1.2):</p> <ul style="list-style-type: none"> • Concessions are allocated at the discretion of the state and not through a tender procedure • Concessions are allocated despite the inter-ministerial committee for title allocations not having held any meetings • Irregularities are detected on the part of the inter-ministerial committee for title allocations (for instance: inconsistent qualification of bidders, acceptance of additional documents after the deadline, conflicts of interest amongst committee members, lack of transparency or circulation of invitation to tender, unclear invitation to tender, etc.) • Concessions are allocated to replace existing ones in breach of the procedures in place: in light of 	<p>UFAs</p>	<p>Concession (UFA) allocation shall be compliant with the existing procedures and shall be done by way of a tender procedure examined by the inter-ministerial committee.</p>	<p>Review and verify documents</p> <ul style="list-style-type: none"> • Beneficiary’s professional forestry accreditation; • Invitation to tender for the forest title (excluding UFA transfers); • Minutes from the inter-ministerial committee for title allocations or transfer committee meeting, as applicable; • Award or transfer notification issued by the Ministry of Forests, referencing the committee for title allocations. <p>Consult</p> <p>Get in touch with the following entities in order to obtain information on the concession attribution:</p> <ul style="list-style-type: none"> • Independent monitor; • Local and neighbouring communities; • Civil society organisations (WWF, FODER, RELUFA, CED, etc.) and local forestry experts.

<p>constraints impacting the logging operator (financial, environmental, conflicts with communities, etc.), the Ministry of Forests may relocate a previously allocated title, derogating from the legal allocation procedure</p>			
<p>Change in the shares of a concession-holder without prior approval from the Minister in charge of forests (1.2)</p>	<p>UFAs</p>	<p>Any change in the shares of the concession-holder shall be approved beforehand.</p>	<p>Review and verify documents / Consult</p> <ul style="list-style-type: none"> • Collect the registration to the Commercial register (<i>Registre du commerce et du credit mobilier – RCCM</i>) • Compare the concession attribution date to the registration date; • If registration is subsequent to the concession attribution, enquire with the concession-holder and the Ministry in charge of forests to determine whether any change in shares happened; • If applicable, collect the prior approval from the Ministry in charge of forests.
<p>Lack of valid agreement following the expiry of the provisional agreement (the operator is not formally deemed unfit but is not either granted a definitive agreement) (1.2)</p>	<p>UFAs</p>	<p>The operator shall have a valid agreement.</p>	<p>Review and verify documents</p> <ul style="list-style-type: none"> • Agreement concluded between the beneficiary and the Ministry of Forests (provisional or not).

<p>There is no valid management agreement for community forests (1.2)</p>	<p>Community forests</p>	<p>The community shall sign a management agreement with the State.</p>	<p>Review and verify documents</p> <ul style="list-style-type: none"> • Management agreement concluded between the community and the Ministry of Forests.
<p>The preliminary studies required for the preparation of forest management plans or simplified management programmes are conducted and validated despite the fact they do not meet the established standards, notably forest resource inventories and socio-economic studies that are necessary for the micro-zoning of the area (1.3)</p>	<p>UFAs</p>	<p>The forest management plan shall be drawn based on preliminary studies meeting established standards.</p>	<p>Review and verify documents</p> <p>Collect (unless the UFA was attributed in the past 3 years and the provisional agreement is still valid):</p> <ul style="list-style-type: none"> • Results of the forest management inventory; • Notifications approving the works carried out during the forest management plan preparation phase (sampling plan, clearing of initial tracks, forest map, inventories, inventory report); • Report from the competent sub-prefecture on the local population consultation procedures conducted during the forest management plan preparation phase regarding the allocation of forest areas and user rights; • Forest management plan approval committee meeting minutes; • Forest management plan in force and ministerial order approving the forest management plan (unless the UFA was allocated less than 3 years ago and the provisional operating agreement is still in force).
	<p>Community forests Private forests</p>	<p>The simplified management programme shall be drawn based on preliminary studies</p>	<p>Review and verify documents</p> <ul style="list-style-type: none"> • Preliminary studies conducted for the drawing of the simplified management programme;

		meeting established standards.	<ul style="list-style-type: none"> Simplified management programme.
Logging operations are conducted in absence of a harvesting inventory (1.3)	<i>Vente de coupe</i> permits	Logging activities shall be conducted after the harvesting inventory.	Review and verify documents <ul style="list-style-type: none"> Results of the harvesting inventory.
	Community forests	Logging activities shall be conducted after the inventory of the annual plot. It must be approved by the forest authorities.	Review and verify documents <ul style="list-style-type: none"> Results of the inventory of the annual plot. Check that they are approved.
Logging activities are conducted in the absence of a forest management plan or simplified management programme (1.3)	UFAs	At the expiry of the provisional agreement (maximum 3 years), the concession holder shall have an approved forest management plan.	Review and verify documents <ul style="list-style-type: none"> If the UFA is covered by a provisional operating agreement, check that the 3 years deadline (36 months) has not been exceeded; If the UFA is covered by a definitive operating agreement, collect the applicable forest management plan.
	Community forests Private forests	A simplified management programme shall be approved.	Review and verify documents <ul style="list-style-type: none"> Approved simplified management programme.
	Council forests (except UFAs)	A forest management plan shall be in place.	Review and verify documents

			<ul style="list-style-type: none"> Valid Forest management plan.
<p>The Ministry of Forests approves modifications to the forest management plan (modifications to the plots of land, modifications to the minimum management diameter (DMA) or minimum harvesting diameter (DME), authorisation of the harvesting of specific species) without seeking the opinion of the forest management plan approval committee (1.3)</p>	UFAs	<p>Any modification to the forest management plan shall be approved by the management plan approval committee.</p>	<p>Review and verify documents</p> <ul style="list-style-type: none"> Check the date of the latest version of the current forest management plan; If the initial forest management plan has been modified, collect the prior approval from the management plan approval committee.
<p>Logging activities are conducted without a five-year management programme and/or an annual operations plan having been drawn up or validated (1.3)</p>	UFAs	<p>The five-year management programme and the annual operations plan shall be drawn and approved prior to the start of logging activities.</p>	<p>Review and verify documents</p> <ul style="list-style-type: none"> The five-year management programme and its validation notification; Annual operations plan. Check that it is approved.
	Community forests	<p>The annual operations plan shall be drawn and notified to the forest administration.</p>	<p>Review and verify documents</p> <ul style="list-style-type: none"> The annual operations plan. Check that it has been notified to the forest administration.
	UFAs	<p>The management provisions shall be implemented.</p>	<p>Review and verify documents</p> <ul style="list-style-type: none"> Management plan

<p>The management provisions are not implemented or are only partially implemented (1.3)</p>		<p>The annual operations plan shall be compliant with the management plan and the five-year management programme.</p>	<ul style="list-style-type: none"> • Five-year management programme • Annual operations plan <p>Check that the provisions of the annual operations plan are in conformity with those of the management plan and the five-year management programme. In particular, check that the rotation order of the five-year blocks and annual cuttings provided for in the Management Plan is respected.</p> <p>Check that the provisions of the management plan, the five-year management programme and the annual operations plan are implemented.</p>
	Community forests	<p>The management provisions shall be implemented.</p>	<p>Review and verify documents</p> <ul style="list-style-type: none"> • Simplified management programme • Annual operations plan <p>Read the simplified management programme and the annual operations plan and check that their provisions are implemented.</p>
	Private forests	<p>The management provisions shall be implemented.</p>	<p>Review and verify documents</p> <ul style="list-style-type: none"> • The simplified management programme <p>Read the simplified management programme and check that its provisions are implemented.</p>
	<i>Vente de coupe</i> permits	<p>The management provisions shall be implemented.</p>	<p>Review and verify documents</p>

			<ul style="list-style-type: none"> Annual operations plan <p>Read the annual operations plan and check that its provisions are implemented.</p>
<p>Unauthorised harvesting is carried out, either outside of an area designated for logging purposes, or within a forest but by an entity other than the beneficiary (1.4)</p>	All cases	Wood shall originate from a legal source type.	<p>Review and verify documents</p> <ul style="list-style-type: none"> Map the full supply chain back to the area of harvest; Collect relevant harvest, trade and transport documents (for instance field log books and waybills) (see 1.16); Ensure that traceability is maintained between specific trees and the final product or, at the minimum, that volumes indicated on harvest, trade and transport documents are sufficient to cover the product. <p>Onsite verification</p> <ul style="list-style-type: none"> Consider evaluating onsite that timber is not mixed with unknown sources. Each point of storage / processing of the timber shall be considered.
<p>Permits/authorisations are issued or supporting documents are submitted prior to the permit/authorisation being issued in breach of the allocation procedure (1.4):</p> <ul style="list-style-type: none"> Titles are awarded by non-authorized authorities. As a consequence, said titles do not 	<p>Council forests</p> <p>Community forests</p> <p>National forests</p>	The allocation procedure for permits/authorisations shall be enforced.	<p>Review and verify documents</p> <ul style="list-style-type: none"> The list of valid titles issued by the Ministry of Forests (check that it does list the title); Documents relating to the involvement of the committee for title allocations. Check elements concerning its composition, meeting dates, elements taken into account, etc. For <i>Vente de coupe</i> permits, check elements relating to the tendering process;

appear on the list of valid titles kept by the Ministry of Forests;

- No tender procedure is implemented;
- The composition of the committee for title allocations is non-compliant (absence of representatives from the required ministries, regional rather than national meetings);
- Irregularities are detected on the part of the inter-ministerial committee for title allocations: inconsistent qualification of bidders, acceptance of additional documents after the deadline, conflicts of interest amongst committee members, lack of transparency or circulation of invitation to tender, unclear invitation to tender, etc.;
- No effective checks that harvesting inventories have been properly carried out on the ground are conducted (permits may be issued without the inventory works provided for having been conducted);

- The declaration/certificate of conformity of inventory works.

Consult

Consult the following stakeholders to obtain information on the issuance of the title:

- Independent monitor;
- Civil society organisations (WWF, FODER, RELUFA, CED, etc.);
- Local forestry experts.

<ul style="list-style-type: none"> Corruption. 			
<p>Logging is conducted by an operator that is not in possession of a professional forestry accreditation (1.4)</p>	<p>Council forests Community forests National forests</p>	<p>The title or authorisation holder shall be in possession of a professional forestry accreditation.</p>	<p>Review and verify documents</p> <ul style="list-style-type: none"> Collect the professional forestry accreditation of the logging entity.
<p>The title borders are not clearly delineated or the title is unlawfully relocated (1.4)</p>	<p>National forests</p>	<p>The title shall be clearly delineated in a way that is not modified.</p>	<p>Review and verify documents</p> <ul style="list-style-type: none"> Check geographic information on the initial logging title; <p>Onsite verification</p> <ul style="list-style-type: none"> Check that the title is clearly delineated on the field and that it has not been relocated; <p>Consult</p> <ul style="list-style-type: none"> Collect information from local populations, etc.
<p>No annual logging authorisation exists or logging operations are commenced before the it is issued (1.4)</p>	<p>UFAs</p>	<p>Logging activities shall start after the issuance of the annual operating permit.</p>	<p>Review and verify documents</p> <ul style="list-style-type: none"> Collect the annual operating permit; Check that logging activities did not start prior to its approval (for instance by cross-checking site log books and waybills).
	<p><i>Vente de coupe</i> permits</p>	<p>Logging activities shall start after the issuance of the <i>Vente de coupe</i> certificate.</p>	<p>Review and verify documents</p> <ul style="list-style-type: none"> Collect the <i>Vente de coupe</i> certificate;

			<ul style="list-style-type: none"> • Check that logging activities did not start prior to its approval (for instance by cross-checking site log books and waybills).
<p>The specifications for logging (or the development project if applicable) are not respected, with no consequences on the renewal of the existing permit or allocation of a new permit (1.4)</p>	<p>Community forests</p>	<p>Logging activities shall start after the issuance of the annual logging certificate.</p>	<p>Review and verify documents</p> <ul style="list-style-type: none"> • Collect the annual logging certificate; • Check that logging activities did not start prior to its approval (for instance by cross-checking site log books and waybills).
<p>Permits are used fraudulently (1.4), for example:</p>	<p><i>Vente de coupe pour projet de développement</i> permits</p>	<p>The cause for issuing the title shall be authentic and the title provisions shall be complied with.</p>	<p>Review and verify documents</p> <ul style="list-style-type: none"> • Collect any documents relating to the development project in question attesting to its effective implementation.
	<p>Council forests Community forests National forests</p>	<p>The specifications for logging shall be complied with. Otherwise, the permit shall not be renewed or followed by the issuance of a new permit.</p>	<p>Review and verify documents</p> <ul style="list-style-type: none"> • Collect the title specifications. Check that its provisions are complied with. <p>Consult</p> <p>Consult the following stakeholders to obtain information on the title renewal / the issuance of new title to the operator:</p> <ul style="list-style-type: none"> • Independent monitor; • Civil society organisations (WWF, FODER, RELUFA, CED, etc.); • Local forestry experts.

<ul style="list-style-type: none"> - Permits issued where the development project is never actually implemented, or; - An AEB issued to evacuate logs left on an old <i>vente de coupe</i> permit area is used to conduct new felling operations). 	<p>Timber removal licences (AEB) Salvage licences (ARB)</p>	<p>The cause for issuing the title shall be authentic and the title provisions shall be complied with.</p>	<p>Review and verify documents / Onsite verification / Consult</p> <ul style="list-style-type: none"> • Check that there are no new felling operations, e.g. by checking dates on site/wood transport documents, by asking local people for information, etc.
<p>Permits are exploited beyond the regulatory period, particularly for <i>vente de coupe</i> permits that have a strict regulatory 3-year limit (1.4)</p>	<p><i>Vente de coupe</i> permits</p>	<p>Logging activities within a <i>Vente de coupe</i> shall not exceed the regulatory 3-year period.</p>	<p>Review and verify documents / Onsite verification / Consult</p> <ul style="list-style-type: none"> • Compare the title attribution date with dates recorded on site log books and waybills.



Taxes and fees

Risk	Applicable to	Indicator of legal compliance	Potential mitigation actions
False guarantees are produced when submitting tender files (1.5)	UFAs <i>Vente de coupe</i> permits	Guarantees submitted with tender files shall be authentic.	Review and verify documents <ul style="list-style-type: none"> • Bank guarantee certificate of deposit.
The felling tax is not paid within prescribed deadlines (1.5)	All source types	Felling taxes shall be paid within prescribed deadlines.	Review and verify documents <ul style="list-style-type: none"> • Debt clearance certificate issued by the competent authorities; • Proof of payment (<i>quittance</i>) of all forest taxes for the current and previous year; • Operating agreements and <i>vente de coupe</i> permits: RFA and felling tax, as well as transfer and abandonment tax if a transfer has taken place; • AEBs, ARBs, logging permits, personal logging licences: sale price.
Transactions do not comply with trade regulations (1.6)	All source types	Wood transactions shall comply with trade regulations.	Review and verify documents

			<ul style="list-style-type: none"> • Invoices from the supply chain (check that VAT is included and that withholding tax on wood purchases is included for logs and sawn timber); • Debt clearance certificate issued by the tax administration.
<p>Fraudulent declarations are made regarding income and profits to reduce the amount of taxes payable (1.7)</p>	<p>All source types</p>	<p>Declarations on income and profits shall be authentic.</p>	<p>Review and verify documents</p> <ul style="list-style-type: none"> • Receipt of payment of corporate income tax; • If possible, the logging company or processing company's balance sheet; <p>Consult</p> <p>Consult the Directorate General of Taxes to obtain confirmation that all taxes on income and profits have been paid.</p>



Timber Harvesting Activities

Risk	Applicable to	Indicator of legal compliance	Potential mitigation actions
<p><i>For all risks of this legal category – Timber harvesting Activities</i></p> <p><i>See more details on specific risks below.</i></p>			<p>Review and verify documents</p> <ul style="list-style-type: none"> • If available, collect reports of field checks and inspections carried out by representatives from the Ministry of Forests; • If available, collect independent monitor reports on the logging title (IM reports from the pool of external independent monitors SNOIE can be accessed on this website); • Check that there is no documented legal noncompliance.
<p>Species that are banned under the provisions of management and operating documents are harvested (1.8 and 1.9)</p>	<p>All source types</p>	<p>Species not provided for logging shall not be felled.</p>	<p>Review and verify documents</p> <p>Collect and verify the following documents:</p> <ul style="list-style-type: none"> • Depending on cases and if applicable, the forest management plan or the simplified management programme. Check that any felled species is indeed provided for logging; • Depending on cases and if applicable, the valid annual operating permit or the logging certificate or the <i>Vente</i>

			<i>de coupe</i> certificate. Check that any felled species is indeed provided for logging.
The number of trees and volumes authorised by the permit / authorisation is exceeded (1.8)	All source types	The authorised number of trees and / or volume shall be complied with.	Review and verify documents Cross-check the volumes on the site log books and/or waybills with the volumes authorised by the current annual operating permit or <i>Vente de coupe</i> certificate or logging certificate or the applicable title/authorisation.
Minimum diameters are not respected (DME and DMA) (1.8)	All source types	Minimum diameters shall be respected	Review and verify documents / Onsite verification Check that the prescribed minimum diameters are respected in relation to the stumps and / or the information on the site log books / waybills.
Species are harvested outside of the defined areas (1.8)	All source types	There shall be no logging activities outside the defined harvesting area.	Onsite verification Check that the limits of the logging area are respected (annual allowable cuts for State forests (UFAs) and council forests, annual plots for community forests, and logging perimeters for <i>Vente de coupe</i> permits and other permits / authorisations).
The applicable rules for marking stumps, logs and blocks are not complied with (1.8)	All source types	The applicable rules for marking stumps, logs and blocks shall be complied with.	Onsite verification Check at the felling site and at the sawmill that the marking standards are met.

<p>The applicable rules for operating in forest areas regarding skidding, the construction of roads and infrastructure, and the creation of log yards, etc. are not complied with (1.8)</p>	<p>All source types</p>	<p>The rules for operating in forest areas regarding skidding, the construction of roads and infrastructure, and the creation of log yards, etc. shall be complied with.</p>	<p>Onsite verification</p> <p>Check that skidding activities, the creation of log yards and the construction of infrastructure (bridges, roads) respect the standards in force.</p>
<p>Wood is irregularly abandoned (1.8)</p>	<p>All source types</p>	<p>Wood shall not be irregularly abandoned.</p>	<p>Onsite verification</p> <p>Check on the felling site that wood is not irregularly abandoned.</p>
<p>The information kept in the site documents does not comply with the regulations or is false (1.8)</p>	<p>All source types</p>	<p>Site log books shall be kept following standards.</p>	<p>Review and verify documents</p> <ul style="list-style-type: none"> • Collect site log books and check their good standing.
<p>The areas and species to be protected are not identified during the management phase (1.9)</p>	<p>All source types</p>	<p>Areas and species to be protected shall be identified during the management phase.</p>	<p>Review and verify documents</p> <p>Collect the following documents:</p> <ul style="list-style-type: none"> • Depending on cases and if applicable, the forest management plan or the simplified management programme. Check the presence of protection/conservation/research areas within the forest and/or species to be protected (list of species excluded from logging); • For harvesting in conservation or research areas, if applicable: obtain the documents/protocols/data relating to the research in the forest areas;
<p>Harvesting is conducted in protected areas (1.9)</p>	<p>All source types</p>	<p>Harvesting shall not be conducted in protected areas.</p>	

			<ul style="list-style-type: none"> For forest not under a forest management plan or simplified management programme, any document attesting to the prior identification of sites / species to be protected. <p>Onsite verification</p> <ul style="list-style-type: none"> Check that no harvesting is taking place in protection/conservation/research areas. <p>Consult</p> <p>Consult the following stakeholders to verify that there is no conflict around harvesting on or of sacred/protected sites and species:</p> <ul style="list-style-type: none"> Local communities; Independent monitors and civil society organisations.
<p>Felling operations are conducted in national parks or wildlife reserves (1.9)</p>	<p>All cases</p>	<p>Wood shall originate from a legal source type.</p>	<p>Review and verify documents</p> <ul style="list-style-type: none"> Map the full supply chain back to the area of harvest; Collect relevant harvest, trade and transport documents (for instance field log books and waybills) (see 1.16); Ensure that traceability is maintained between specific trees and the final product or, at the minimum, that volumes indicated on harvest, trade and transport documents are sufficient to cover the product. <p>Onsite verification</p>

			<ul style="list-style-type: none"> Consider evaluating onsite that timber is not mixed with unknown sources. Each point of storage / processing of the timber shall be considered.
The rules for operating in forest areas are not respected, particularly for the protection of water bodies (1.10)	All source types	Rules for operating in forest areas shall be respected.	<p>Onsite verification</p> <p>Conduct field checks on compliance with the rules for operating in forest areas. In particular, verify that no harvesting is carried out on sloping land or near watercourses.</p>
No environmental impact assessments are carried out (EIA) (1.10)	All source types	Environmental impact assessments shall be developed and complied with.	<p>Review and verify documents</p> <p>Collect the following documents:</p> <ul style="list-style-type: none"> Environmental impact assessment report; Environmental management plan; If applicable, a follow-up report from the administration on the implementation of the environmental and social management plan.
The environmental and social management plans arising from the EIAs are not implemented (1.10)			
Regulatory provisions related to health and safety (illness or accidents) are not implemented (1.11);	All source types	Workers shall be declared to the CNPS and shall benefit from appropriate care in the event of an accident or illness.	<p>Review and verify documents</p> <p>Collect the following documents:</p> <ul style="list-style-type: none"> Certificate (<i>Attestation pour soumission</i>) delivered by CNPS ; Document providing proof that workers are registered with the CNPS;
<ul style="list-style-type: none"> Workers are not declared to the National Social Insurance Fund (CNPS); 			

<ul style="list-style-type: none"> • Accidents at work are not declared; • Workers are not provided with the appropriate care in the event of an accident or illness. 			<ul style="list-style-type: none"> • An up-to-date record of all accidents at work. <p>Consult</p> <p>Interview workers to check that they have appropriate care in the event of an accident or illness.</p>
<p>Regulatory provisions related to occupational health are not implemented (available medical service, annual medical check-ups, available personal protective equipment, available first aid kits, decent accommodation in forest camps, etc.) (1.11)</p>	<p>All source types</p>	<p>Regulatory provisions related to occupational health shall be implemented.</p>	<p>Review and verify documents</p> <p>Collect the following documents:</p> <ul style="list-style-type: none"> • Documents indicating the existence of a dedicated occupational health service (declaration of an infirmary to the administration, partnership contract with a health centre, nurse employment contract, contract with a doctor specialising in occupational health, etc.); • Samples from reports of medical check-ups conducted annually or upon recruitment; • Document indicating that personal protective equipment for workers has been provided and is being used effectively (invoices, photos, internal procedures relating to protective equipment, etc.). <p>Onsite verification / Consult</p> <p>Check that personal protective equipment is available and that decent housing is provided to workers within forest camps, if applicable.</p>
<p>Employment contracts are not registered with the labour administration (1.12)</p>	<p>All source types</p>	<p>Workers shall have an employment contract</p>	<p>Review and verify documents</p> <p>Collect the following documents:</p>

		<p>registered with the labor administration.</p>	<ul style="list-style-type: none"> • Declaration of establishment to the labour administration; • Proof that workers are registered with the National Social Security Fund (CNPS); • A sample of employment contracts and/or proof of declaration of the contract with the labour administration. <p>Onsite verification / Consult</p> <p>Interview workers to check that they have an employment contract, a social security booklet, etc. Review those documents.</p>
<p>The minimum wage or wage provided for by the collective bargaining agreement based on workers' categories is not respected (1.12)</p>	<p>All source types</p>	<p>Workers shall benefit from minimum wage provided for by law or by the collective bargaining agreement based on their category.</p>	<p>Review and verify documents</p> <ul style="list-style-type: none"> • Sample of workers payslips. Check that the wage is not below prescribed minimum wage. <p>Onsite verification / Consult</p> <p>Interview workers to check that they benefit from minimum wage.</p>
<p>The regulatory work-related provisions (rest days, leave, internal regulations, etc.) are not respected (1.12)</p>	<p>All source types</p>	<p>Regulatory work-related provisions (rest days, leave, internal regulations, etc.) shall be respected.</p>	<p>Review and verify documents</p> <ul style="list-style-type: none"> • Collect documents relating to the election of staff representatives (minutes from elections and meetings, list of requests (<i>cahier de doléances</i>), etc.). <p>Onsite verification / Consult</p>

Interview workers to check that they benefit from rest days and annual leave, are over the minimum legal age, and are being paid within the regulatory time frame, etc.



Third Parties ' Rights

Risk	Applicable to	Indicator of legal compliance	Potential mitigation actions
<p>The local communities are not informed or consulted before forest titles are exploited and/or before the zoning operations are completed during the forest management plan / programme preparation phase (1.13)</p>	<p>All source types</p>	<p>Local communities shall be informed or consulted before forest titles are exploited and, if applicable, before the zoning operations are completed during the forest management plan / programme preparation phase.</p>	<p>Review and verify documents</p> <p>Collect:</p> <ul style="list-style-type: none"> • The minutes from the information meeting(s) prior to the start of logging activities; • The forest management plan or simplified management programme depending on the case.
<p>The provisions of the specifications of the logging title relating to local communities (social obligations) are not complied with (1.13)</p>	<p>All source types</p>	<p>Provisions relating to local communities shall be implemented.</p>	<p>Review and verify documents</p> <p>Collect:</p> <ul style="list-style-type: none"> • The specifications of the logging title; • Documents that prove that the socio-economic infrastructure provided for has been completed. <p>Onsite verification</p> <ul style="list-style-type: none"> • Check that the socio-economic infrastructure is being or has been completed.

<p>Local communities do not receive the percentage of the Annual Forestry Royalty (RFA) they are owed, or the funds allocated to local communities are embezzled (1.13)</p>	<p>UFAs <i>Vente de coupe</i> permits</p>	<p>Local communities shall receive the RFA share they are entitled to.</p>	<p>Review and verify documents</p> <p>Collect proof of payment and documents relating to the management of the percentage of the RFA or felling tax reserved for the local community (local management committee).</p>
<p>Local communities do not participate in the management of the permanent forest domain (UFAs, council forests), and in particular that no functioning Forest-Farmer Committee is in place (1.13)</p>	<p>State (UFAs) and council forests</p>	<p>Local communities shall participate to the forest management, in particular through Forest-Farmer Committees.</p>	<p>Review and verify documents</p> <ul style="list-style-type: none"> Obtain documents that prove that the forest-farmer committee is up and running and that the community is taking part in the management activities.
<p>The user rights in force are not respected and/or local communities are unlawfully banned from accessing the forest (1.13)</p>	<p>UFAs</p>	<p>Local communities shall have access to the forest in line with their users' rights.</p>	<p>Consult</p> <p>Verify local communities' access to the forest on the exercise of their users' rights.</p>
<p>The forest is managed and logged without any real implication of local communities (1.13)</p>	<p>Community forests</p>	<p>Community forests shall be managed and logged with the effective implication of local communities.</p>	<p>Consult / Onsite verification</p> <p>Verify the implication of local communities as prescribed by the applicable regulatory framework.</p>



Trade and Transport

Risk	Applicable to	Indicator of legal compliance	Potential mitigation actions
<p>False declarations are made on the wood transport documents facilitated by inadequate checks and a high risk of corruption by the officials in charge of the checks (1.16)</p>	<p>All source types</p>	<p>Declarations recorded on wood transport documents shall be authentic.</p>	<p>Review and verify documents</p> <ul style="list-style-type: none"> • Collect: <ul style="list-style-type: none"> ○ Annual operating permit (UFAs) or annual logging certificate (community forests) or Vente de coupe certificate; ○ Site log books (DF10) (samples); ○ Waybills for the transportation of logs and processed wood (samples). • Carry out the following checks: <ul style="list-style-type: none"> ○ That the information presented on the various transport documents for logs and sawn timber is coherent; ○ That the species stated in the export/export sale documents are the same as those that appear on the transport document; ○ That the species sold are the same as the species declared in the transport and sale documents (conduct a microscopic analysis of the wood if necessary).

<p>No waybill exists for wood harvested without a permit (1.17)</p>	<p>All cases</p>	<p>Wood shall originate from legal source types.</p>	<p>Review and verify documents</p> <ul style="list-style-type: none"> Waybills for the transportation of logs and processed wood (samples).
<p>Wood transport documents obtained illegally are used (non-authentic documents, documents not authenticated by the forest authorities, documents belonging to another logging operator, documents used for multiple truckloads, etc.) (1.17)</p>	<p>All source types</p>	<p>Wood transport documents shall be obtained and used as legally prescribed.</p>	<p>Review and verify documents</p> <ul style="list-style-type: none"> Collect waybills for the transport of logs and processed wood, as applicable; Check that the waybills are initialled by the forest administration. <p>Consult</p> <ul style="list-style-type: none"> Consult the forest authorities so that they can confirm the authenticity of the waybills used; If necessary consult forest experts and civil society/independent monitor for advanced checks into traceability from the logging site.
<p>Unlawful transfer pricing practices are used via subsidiaries based abroad in order to minimise profits made in Cameroon (1.18)</p>	<p>All source types</p>	<p>Transfer pricing used between subsidiaries shall be legal and shall not lead to unlawful minimising of profit taxes.</p>	<p>Review and verify documents</p> <p>Carry out the following checks:</p> <ul style="list-style-type: none"> That the importer purchasing the wood products originating from Cameroon does not own subsidiaries in Cameroon; That the prices stated on the export invoices correspond to international market prices (see FOB values for example on the ITTO website);

			<ul style="list-style-type: none"> That the tax administration can confirm that the company has communicated all documents and information required by the law on transfer prices.
Wood is exported without a wood exporter accreditation/the specific export procedures applicable to wood are not respected (for instance wood is exported as other goods) (1.19)	All source types	Export procedures applicable to wood shall be respected.	<p>Review and verify documents</p> <p>Collect the following documents and check they are duly signed and stamped by the administrative authorities:</p> <ul style="list-style-type: none"> Sawn wood or log exporter accreditation, as applicable; Phytosanitary certificate; Export declaration; Domiciliation of export transactions; Receipt of payment of export taxes.
The procedures applicable to wood exports checks are not respected or the checks carried out are not effective (1.19)	All source types	Export checks procedures for wood shipments shall be implemented.	<p>Review and verify documents</p> <p>Contact SGS to request their inspection report, if available.</p>
Fraudulent declarations are made regarding species and quantities on the export documents (1.19)	All source types	Declarations made on export documents are authentic.	<p>Review and verify documents</p> <p>Check that the volumes and species stated on the export declaration are consistent with the imported volumes.</p>
Wood is exported unlawfully in logs (species banned from export in the	All source types	Wood exported as logs shall be compliant with the	<p>Review and verify documents</p>

<p>form of logs or in excess of the established quotas) (1.19)</p>		<p>regulation on species and quotas.</p>	<ul style="list-style-type: none"> • Check that the species sold are not in the list of species that are banned from being exported in the form of logs; • Collect any document relating to the log export quota attributed to the exporter.
<p>Wood is exported that does not comply with the provisions relating to processing (maximum 15 cm thickness for square-edged timber) (1.19)</p>	<p>All source types</p>	<p>Sawn timber shall be compliant with wood processing provisions.</p>	<p>Review and verify documents</p> <p>For sawn wood, verify the dimensions stated on the export documents and that the product processing stages are coherent with the final product after export.</p>
<p>CITES species are harvested without authorisation or in excess of the applicable harvesting/export quotas (1.20)</p>	<p>All source types</p>	<p>Exported CITES species shall comply with awarded authorisations and quotas.</p>	<p>Review and verify documents</p> <ul style="list-style-type: none"> • Collect the following documents: <ul style="list-style-type: none"> ○ Non-detriment finding published by the scientific authority for the harvesting year; ○ Annual operating permit or annual logging certificate or <i>Vente de coupe</i> certificate, as applicable; ○ CITES export permit; ○ Sample of site log books, waybills and plant entry booklets stating the CITES species; • Verify the following: <ul style="list-style-type: none"> ○ That the non-detriment finding does actually grant the logging company a harvesting quota for the year in which the harvesting has taken place; ○ That the annual operating permit or annual logging certificate or <i>Vente de coupe</i> certificate does actually

state the species sold and that the volumes have not been exceeded.



Processing

Risk	Applicable to	Indicator of legal compliance	Potential mitigation actions
<p>No environmental and social impact assessments are carried out (ESIA) (1.23)</p>	<p>All source types</p>	<p>Environmental impact assessments shall be drawn and complied with.</p>	<p>Review and verify documents</p> <p>Collect:</p> <ul style="list-style-type: none"> • The processing unit’s environmental impact assessment report; • The environmental and social management plan (PGES); • If applicable, a follow-up report from the administration on the implementation of the environmental and social management plan.
<p>The environmental and social management plans arising from the ESIA are not implemented (1.23)</p>	<p>All source types</p>		<p>Onsite verification</p> <ul style="list-style-type: none"> • Verify that processing waste and sewage is compliant with the applicable regulations.
<p>The standards for processing waste and sewage are not respected (1.23)</p>	<p>All source types</p>	<p>Processing waste and sewage shall comply with applicable regulations.</p>	<p>Review and verify documents</p> <p>Collect the authorisation or declaration as classified hazardous establishment, depending on cases.</p>

<p>Workers are not declared to the National Social Insurance Fund (CNPS), accidents at work are not declared and workers are not provided with the appropriate care in the event of an accident or illness (1.25)</p>	<p>All source types</p>	<p>Please see indicator 1.11 Health and Safety. Legislation and risks related to the processing sector are similar to what has been identified for the forest level in indicator 1.11.</p>
<p>The regulatory provisions related to occupational health are not implemented (available medical service, annual medical check-ups, available personal protective equipment, available first aid kits, etc.) (1.25)</p>		
<p>Employment contracts are not registered with the labour administration (1.26)</p>	<p>All source types</p>	<p>Please see indicator 1.12 Legal employment. Legislation and risks related to the processing sector are similar to what has been identified for the forest level in indicator 1.12.</p>
<p>The minimum wage or wage provided for by the collective bargaining agreement based on workers' categories is not respected is not respected (1.26)</p>		
<p>The regulatory work-related provisions (rest days, leave, internal regulations, etc.) are not respected (1.26)</p>		

About LIFE Legal Wood

[LIFE Legal Wood](#) is an initiative that aims at supporting timber-related companies in Europe with knowledge, tools and training in the requirements of the EU Timber Regulation. Knowing your timber's origin is not only good for the forests, but good for business. The initiative is funded by the LIFE Programme of the European Union.



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