



BPM PRE-AUDIT INTAKE CHECKLIST

Marine Services — MRO, Parts, Storage & Waterfront Operations

FOR CONSULTANT USE DURING CLIENT INTAKE INTERVIEW

Designed to surface the right information to build a quality, customized BPM Audit Program

Client Company Name	
Facility / Location	
Primary Contact	
Interview Date	
Consultant Name	
Engagement Reference	

HOW TO USE THIS CHECKLIST

This checklist is a consultant-facing interview and intake tool designed to be completed during or immediately after the initial client meeting for a marine services BPM engagement. It is not intended to be handed to the client. Its purpose is to ensure the consultant captures all information needed to scope, design, and deliver a high-quality, company-specific BPM Audit Program.

Response Formats

Format	Appearance	How to Use
NUMERIC	<i>Blue input box + unit label + yellow note field</i>	Enter the number directly. The yellow note field prompts what to look for or verify from the response.
TIERED (Yes/No/Partial)	<i>Three coloured tick boxes (green/red/yellow) + follow-up line</i>	Tick YES, NO, or PARTIAL during the interview. Use the follow-up write-in box to capture detail whenever the answer is No or Partial.
OPEN TEXT	<i>Wide blue input box</i>	Record the client's verbatim response or a paraphrased summary. Use for qualitative or narrative answers.
MULTI-ITEM	<i>Teal group header + rows with three tick columns + notes</i>	Work through each sub-item with the client. Tick each row; use the Notes column for any item needing follow-up.
CONSULTANT NOTES	<i>Dark navy label + yellow write-in area</i>	Your own observations, red flags, and follow-up actions — not dictated by the client. Complete after the interview.
PRIORITY FLAG	<i>Four coloured boxes: HIGH / MEDIUM / LOW / DEFER</i>	At the end of each section, mark the audit priority level this section warrants based on the responses gathered.

Checklist Sections

Section	Title	Primary Audit Domains Informed
A	Company Background & Ownership Structure	Governance, financial controls, partner risk, regulatory obligations
B	Financial Profile & Key Metrics	Financial audit scope, FCF levers, debt, benchmarking calibration
C	Operations — MRO, Parts, Storage & Customers	Operational audit depth, work order, inventory, customer mix analysis
D	Workforce, Safety & People Care	HR compliance, OSHA/WISHA scope, benefits, compensation benchmarking
E	Environmental & Regulatory Compliance	Environmental audit scope, permit inventory, regulatory history
F	Technology Inventory & Current Systems	Technology maturity baseline, investment roadmap, cybersecurity risk
G	Regulatory History	Compliance risk calibration, prior citations, open enforcement matters
H	Stakeholder & Community	Community impact scope, GRI materiality, CSR program

Section	Title	Primary Audit Domains Informed
	Relationships	assessment
I	Consultant Synthesis & Engagement Scoping	Audit program design, domain priorities, risk appetite, deliverables

SECTION A **Company Background & Ownership Structure**
Governance | Legal Entity | Partners | History | Strategic Goals

Complete during initial introductions. These responses shape governance audit scope, fiduciary risk, and the regulatory filing obligations that apply throughout the BPM program.

A1 — Company Identity

A1.1	Legal entity name and DBA (if any):				
A1.2	Legal structure: (LLC, C-Corp, S-Corp, Partnership, Sole Proprietor, Other)				
A1.3	Year company was founded / established:		Year	Consultant Note: <i>Establishes operational maturity; older firms may have deferred maintenance of policies and procedures.</i>	
A1.4	State of incorporation / formation and primary operating state:				
A1.5	Number of owners / partners / shareholders:		Count	Consultant Note: <i>Affects governance complexity, fiduciary obligations, and audit sign-off requirements.</i>	
A1.6	Is there a current, attorney-drafted partnership agreement, operating agreement, or shareholder agreement in place?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	PART <input type="checkbox"/>	YES / NO / PARTIAL
↳ When was it last reviewed? Is there a buy-sell provision?					

A2 — Ownership & Governance

A2.1	Are any owners also employees or managers of the business? (owner-operators)	YES <input type="checkbox"/>	NO <input type="checkbox"/>	PART <input type="checkbox"/>	YES / NO / PARTIAL
↳ Describe roles — this affects segregation of duties and internal control design.					
A2.2	Does the company have a board of directors, advisory board, or formal governance body?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	PART <input type="checkbox"/>	YES / NO / PARTIAL

↳ Describe frequency of meetings and decision-making authority.

A2.3	Is there a current succession plan or key-man policy in place?	YES	NO	PART	YES / NO / PARTIAL
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↳ Absence is a risk flag — note for risk register.

A2.4	Are there any pending or recent partner / ownership disputes, changes, or buy-out negotiations?	YES	NO	PART	YES / NO / PARTIAL
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↳ Describe — affects engagement sensitivity and information access.

A3 — Strategic Goals & Priorities

A3.1 What are the company's top 3 strategic priorities for the next 1–3 years?

A3.2 Are there any planned expansions, acquisitions, new service lines, or facility changes?

A3.3	Has the company articulated a formal mission, vision, or values statement?	YES	NO	PART	YES / NO / PARTIAL
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↳ If yes — obtain copy. If no — note for governance recommendations.

A3.4	Has the company ever engaged a business consultant, auditor, or management advisor previously?	YES	NO	PART	YES / NO / PARTIAL
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↳ What was the scope? What were the findings? Were recommendations implemented?

Section A — Consultant Observations

Section A Audit Priority	HIGH	MEDIUM	LOW	DEFER
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SECTION

B

Financial Profile & Key Metrics

Revenue | Costs | Margin | Debt | Cash Flow | Tax | Benchmarking

These numeric data points calibrate the entire BPM audit program. They inform risk thresholds, FCF lever analysis, benchmark comparisons, and internal control depth. Request financial statements in advance if possible.

B1 — Revenue

B1.1	Total gross revenue — most recent fiscal year:		\$ USD	Consultant Note: If unavailable, ask for a 3-year average. Note seasonal variation if mentioned.
B1.2	Total gross revenue — prior 3-year average (if available):		\$ USD	Consultant Note: Used to identify revenue trend — growing, flat, or declining.
B1.3	Approximate % of revenue from Marine Repair & Maintenance:		% of rev	Consultant Note:
B1.4	Approximate % of revenue from Parts Sales:		% of rev	Consultant Note:
B1.5	Approximate % of revenue from Vessel Storage:		% of rev	Consultant Note:
B1.6	Approximate % of revenue from Other services (detailing, transport, etc.):		% of rev	Consultant Note: Ensure all revenue lines are captured and sum to 100%.

B2 — Costs & Margin

B2.1	Total operating costs — most recent fiscal year:		\$ USD	Consultant Note: Allows immediate net margin calculation. Flag if >90% of revenue.
B2.2	Approximate labor cost as % of total revenue:		% of rev	Consultant Note: Marine services benchmark: typically 35–50%. Flag if outside this range.
B2.3	Approximate materials / parts cost as % of total revenue:		% of rev	Consultant Note:
B2.4	Approximate overhead (rent, utilities, insurance, admin) as % of revenue:		% of rev	Consultant Note: Target <25% for profitable marine service operations.

B2.5	Approximate net profit margin % (after all costs, before owner draws/distributions):		%	Consultant Note: Key anchor for the audit program. <10% signals margin compression risk.
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B3 — Cash Flow & Debt

B3.1	Estimated average monthly free cash flow (after all obligations, before distributions):		\$/ month	Consultant Note: Critical metric. Below \$10K/month on \$500K+ revenue is a concern.
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B3.2	Total long-term debt outstanding:		\$ USD	Consultant Note:
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B3.3	Total short-term debt / lines of credit outstanding:		\$ USD	Consultant Note:
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B3.4	Annual debt service (principal + interest payments):		\$/ year	Consultant Note: Compare against annual FCF. Coverage ratio should be >1.2x.
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B3.5	Does the company have a revolving line of credit for working capital?	YES	NO	PART	YES / NO / PARTIAL
↳ What is the limit? Current balance? Has it been fully drawn in the past 24 months?					

B3.6	Are there any outstanding loan covenants, lender-required financial ratios, or reporting obligations?	YES	NO	PART	YES / NO / PARTIAL
↳ Obtain copy of loan agreement covenants — flag for financial audit scope.					


B4 — Accounting & Tax

B4.1	Does the company use a CPA or external accounting firm?	YES	NO	PART	YES / NO / PARTIAL
↳ Name / frequency of engagement. Compilation, review, or audit level?					

B4.2	Is the company current on all federal and state tax filings?	YES	NO	PART	YES / NO / PARTIAL
↳ Any open IRS or state tax notices, audits, or payment plans?					

B4.3	Is the company registered and current with Washington State B&O tax filings (if WA-based)?	YES	NO	PART	YES / NO / PARTIAL
↳ Quarterly or annual filer? Any DOR correspondence?					

B4.4 — Accounting Records Available (check all that apply):	YES	NO	PART	Notes / Detail
Profit & Loss Statement (current year)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Balance Sheet (current year)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Cash Flow Statement (current year)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Prior 3-year P&L for trend analysis	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Accounts Receivable aging report	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Accounts Payable aging report	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Parts / inventory valuation report	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Payroll summary by employee / department	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Partnership / entity tax return (Form 1065 or equivalent)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

 **Section B — Financial Observations & Red Flags**

Section B Audit Priority	HIGH	MEDIUM	LOW	DEFER
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SECTION C **Operations — MRO, Parts, Storage & Customers**
Work Orders | Inventory | Vessel Storage | Customer Mix | Suppliers

The operational section drives the depth and focus of MRO, parts, and storage audit procedures. Customer mix data directly informs the market opportunity analysis and FCF lever identification.

C1 — Workforce & Capacity

C1.1	Total number of employees (full-time + part-time):		Count	Consultant Note: Headcount informs labor cost benchmarking and safety committee requirements.
C1.2	Number of managers / supervisors:		Count	Consultant Note:
C1.3	Number of billable / productive technicians (marine mechanics, electricians, fiberglass, etc.):		Count	Consultant Note: Key for labor utilization and revenue-per-tech benchmarking.
C1.4	Total available billable hours per week (all techs × hours):		Hours / wk	Consultant Note: Divide into actual billed hours to calculate utilization rate.
C1.5	Approximate labor utilization rate (billed hours ÷ available hours):		%	Consultant Note: Industry benchmark: >75%. Below 65% indicates significant idle capacity.

C2 — Work Order & Billing Process

C2.1	Does the company use a formal work order system for all jobs?	YES	NO	PART	YES / NO / PARTIAL
↳ Paper-based, spreadsheet, or software? Obtain sample work order.					
C2.2	Are work orders sequentially numbered and all resolved (no open/abandoned orders)?	YES	NO	PART	YES / NO / PARTIAL
↳ Ask for oldest open work order — gaps indicate unbilled revenue risk.					
C2.3	Are parts issued to jobs recorded at the time of issue (not estimated after the fact)?	YES	NO	PART	YES / NO / PARTIAL
↳ Estimation is a major source of margin leakage in marine MRO.					
C2.4	Is there a formal job costing process that captures total labor + parts cost per job?	YES	NO	PART	YES / NO / PARTIAL

↳ Without job costing, gross margin by job is unknown — high audit priority.

C2.5	Average number of active work orders open at any one time:		Count	Consultant Note: High open WO count relative to crew size may indicate throughput or billing discipline issues.
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C2.6	Average days from job completion to invoice issuance:		Days	Consultant Note: Target <3 days. >7 days is a billing lag risk flag.
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C3 — Customer Mix & Revenue Concentration

C3.1	Approximate number of active customers (invoiced in last 12 months):		Count	Consultant Note:
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C3.2	Revenue from top 1 customer as % of total revenue:		%	Consultant Note: Flag if >20% — concentration risk.
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C3.3	Revenue from top 5 customers as % of total revenue:		%	Consultant Note: Flag if >50% — material concentration risk; drives customer retention audit focus.
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C3.4 — Customer Segments Served (check all that apply + estimate % of revenue):		YES	NO	PART	Notes / Detail
	Commercial fishing fleet operators				
	Charter boat / tourism operators				
	Yacht / luxury vessel owners				
	Recreational / private boat owners				
	Government / municipal / USCG vessels				
	Marine contractors / other businesses				
	Parts-only customers (no labor)				

C3.5	Has the company analysed profitability or gross margin by customer segment?	YES	NO	PART	YES / NO / PARTIAL
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↳ If yes — obtain data. If no — flag as a key deliverable of the BPM audit program.

C3.6	Is the company actively pursuing any new customer segments or markets?	YES	NO	PART	YES / NO / PARTIAL
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↳ What segments? What is the stated rationale? Align with market opportunity analysis.

C4 — Parts Inventory

C4.1	Estimated total value of parts inventory on hand:		\$ USD	Consultant Note:	
C4.2	Approximate inventory turnover (times per year parts stock is used and replaced):		Times / yr	Consultant Note: Below 4x annually may indicate over-stocking or slow-moving inventory.	
C4.3	Is there a formal physical inventory count performed at least annually?	YES	NO	PART	YES / NO / PARTIAL
↳ When was the last count? Were variances documented and reconciled?					
C4.4	Is access to parts storage areas physically controlled / secured?	YES	NO	PART	YES / NO / PARTIAL
↳ Who has access? Is there a log? Uncontrolled access is a shrinkage flag.					
C4.5	Is there a documented mark-up policy for parts sold to customers?	YES	NO	PART	YES / NO / PARTIAL
↳ What is the standard mark-up %? Is it applied consistently across customer types?					

C5 — Vessel Storage

C5.1	Total storage capacity (number of vessels / slips / dry storage spaces):		Spaces	Consultant Note:	
C5.2	Current occupancy rate:		%	Consultant Note: Low occupancy in peak season is a revenue opportunity flag.	
C5.3	Average monthly storage rate per vessel / space:		\$ / mo	Consultant Note: Compare to local marina published rates to assess pricing competitiveness.	
C5.4	Does the company have signed storage contracts for all stored vessels?	YES	NO	PART	YES / NO / PARTIAL
↳ Are insurance certificates on file for all stored vessels?					

C6 — Suppliers

C6.1	Approximate number of active parts / materials vendors:		Count	Consultant Note:	
C6.2	Are there formal vendor agreements or negotiated pricing contracts with key suppliers?	YES	NO	PART	YES / NO / PARTIAL

↳ Obtain copy of any pricing agreements for top 3–5 suppliers.

C6.3	Has the company experienced significant parts supply disruptions in the past 2 years?	YES	NO	PART	YES / NO / PARTIAL
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↳ Describe impact. Flag for supply chain risk in audit program.

**Section C —
Operational
Observations & Red
Flags**

Section C Audit Priority	HIGH	MEDIUM	LOW	DEFER
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SECTION D **Workforce, Safety & People Care**
 HR | Compensation | Benefits | Safety Program | OSHA | WA L&I

Safety and HR compliance are two of the highest-risk domains in marine services. Responses here determine the depth of OSHA/WISHA audit procedures, the fiduciary exposure of benefits administration, and compensation benchmarking scope.

D1 — Compensation & Benefits

D1.1	Average hourly wage for marine technicians (journey-level):		\$ / hr	Consultant Note: Compare to BLS OES data for WA State marine trades. Flag if >10% below median.
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D1.2	Starting / apprentice technician wage:		\$ / hr	Consultant Note: Must be at or above Seattle minimum wage (\$20.76+/hr in 2026) if operating in Seattle.
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D1.3	Average manager / supervisor compensation:		\$ / yr	Consultant Note:
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D1.4	Does the company offer a 401(k) or similar retirement plan?	YES	NO	PART	YES / NO / PARTIAL
↳ What is the employer match? What is the participation rate? Who is the plan administrator?					

D1.5	Does the company offer employer-sponsored health insurance?	YES	NO	PART	YES / NO / PARTIAL
↳ What % of premium does the employer pay? What is employee participation rate?					

D1.6 — Additional Benefits Offered (check all that apply):	YES	NO	PART	Notes / Detail
Dental insurance				
Vision insurance				
Life / AD&D insurance				
Short-term disability				
Long-term disability				
Paid time off (PTO / vacation)				
Paid sick leave (Washington State / Seattle mandate)				
Tool allowance or boot allowance				
Training / certification reimbursement				
Employee Assistance Program (EAP)				

D2 — Safety Program

D2.1	Does the company have a written Accident Prevention Program (APP) as required by WA L&I (WAC 296-800-140)?	YES	NO	PART	YES / NO / PARTIAL
↳ When was it last updated? Who is responsible for maintaining it?					
D2.2	Does the company have a monthly joint employer-employee safety committee (required for 11+ employees in WA)?	YES	NO	PART	YES / NO / PARTIAL
↳ Are meeting minutes documented and retained?					
D2.3	Number of OSHA recordable injuries in the past 3 years:		Count	Consultant Note: Calculate TRIR: (recordable injuries × 200,000) ÷ total hours worked. Flag if >2.0.	
D2.4	Number of lost-time incidents in the past 3 years:		Count	Consultant Note:	
D2.5	Does the company maintain an OSHA 300 log and post the OSHA 300A summary annually?	YES	NO	PART	YES / NO / PARTIAL
↳ Request copy of most recent 300 log.					
D2.6	Is there a formal Confined Space Entry Program with written permits? (Required for vessel bilge, hold, and tank entry per 29 CFR 1915.12)	YES	NO	PART	YES / NO / PARTIAL
↳ Who issues permits? Is atmospheric testing equipment on-site?					
D2.7	Is there a formal Lockout/Tagout (LOTO) program with machine-specific procedures?	YES	NO	PART	YES / NO / PARTIAL
↳					
D2.8	Is there a written fall protection plan covering all elevated work areas?	YES	NO	PART	YES / NO / PARTIAL
↳					
D2.9	Has WA L&I conducted an inspection in the past 5 years?	YES	NO	PART	YES / NO / PARTIAL
↳ Any citations issued? Were they abated? Any open items?					
D2.10	Current WA L&I experience modifier rate (e-mod):		Rate	Consultant Note: 1.0 = average. >1.2 indicates elevated claims history; <0.8 is excellent.	

D3 — HR Compliance

D3.1	Is the company tracking and applying the correct Seattle minimum wage for all covered employees?	YES	NO	PART	YES / NO / PARTIAL
↳ Are payroll records adjusted each January for the annual CPI increase?					
D3.2	Does the company track and provide Paid Sick and Safe Time (PSST) per Seattle Municipal Code 14.16?	YES	NO	PART	YES / NO / PARTIAL
↳ Accrual rate? Are usage records maintained?					
D3.3	Voluntary employee turnover rate in the past 12 months:		%	Consultant Note: Flag if >15% — signals compensation or culture issues driving retention risk.	
D3.4	Does the company conduct structured onboarding for new employees?	YES	NO	PART	YES / NO / PARTIAL
↳ Duration? What is covered? Who delivers it?					
D3.5	Are all employees classified correctly (employee vs. independent contractor)?	YES	NO	PART	YES / NO / PARTIAL
↳ Any 1099 workers performing regular on-site work? Flag for misclassification risk.					

Section D — Workforce & Safety Observations

Section D Audit Priority	HIGH	MEDIUM	LOW	DEFER
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SECTION E Environmental & Regulatory Compliance
Permits | Stormwater | Hazardous Materials | Puget Sound | EPA | WA Ecology

Waterfront marine facilities carry significant environmental compliance obligations. Responses here determine which permits must be verified, which discharge pathways need testing, and the depth of the hazardous materials audit.

E1 — Facility & Location

E1.1	Is the facility located on or adjacent to navigable waters, tidal waters, or a designated shoreline?	YES	NO	PART	YES / NO / PARTIAL
↳ Identify the specific water body — Puget Sound, a tributary, lake, or bay.					

E1.2	Does the facility have dock, pier, or haul-out access directly to the water?	YES	NO	PART	YES / NO / PARTIAL
↳ Describe haul-out equipment: travel lift, marine railway, forklift? Capacity?					

E1.3	Does the facility operate under a Shoreline Master Program (SMP) permit from the local jurisdiction?	YES	NO	PART	YES / NO / PARTIAL
↳ When was it issued? Any recent modifications that may require a new permit?					

E2 — Environmental Permits

E2.1 — Active Environmental Permits (check all that apply + note expiry dates):		YES	NO	PART	Notes / Detail
	NPDES Stormwater Permit (EPA or state equivalent)				
	Washington State Waste Discharge Permit (WAC 173-216)				
	Spill Prevention Control & Countermeasure (SPCC) Plan — EPA 40 CFR 112				
	WA Ecology Air Quality Permit (if spray painting / surface coating)				
	WA Dangerous Waste Generator Registration (WAC 173-303)				
	USCG Facility Security Plan (if applicable)				
	City of Seattle Hazardous Materials Use Permit				
	Port of Seattle facility / lease / use permit				
	Other (specify in notes):				

E2.2	Are all active permits current, and are renewal dates tracked in a compliance calendar?	YES	NO	PART	YES / NO / PARTIAL
↳ Lapsed permits are a high-risk finding — request copy of compliance calendar.					

E3 — Stormwater & Wastewater

E3.1	Does the facility have a current Stormwater Pollution Prevention Plan (SWPPP)?	YES	NO	PART	YES / NO / PARTIAL
↳ When was it last updated? Who is responsible for implementation?					
E3.2	Are oil-water separators installed and inspected / cleaned on a regular schedule?	YES	NO	PART	YES / NO / PARTIAL
↳ Frequency of cleaning? Date of last service?					
E3.3	Is hull washing and pressure washing water collected and managed (not discharged directly to storm drains or water)?	YES	NO	PART	YES / NO / PARTIAL
↳ Describe containment and disposal method.					
E3.4	Has the facility had any stormwater monitoring exceedances or WA Ecology correspondence in the past 3 years?	YES	NO	PART	YES / NO / PARTIAL
↳ Obtain copies of any agency correspondence.					

E4 — Hazardous Materials & Waste

E4.1	Approximate quantity of fuel stored on-site (diesel, gasoline):		Gallons total	Consultant Note: SPCC Plan required if >1,320 gallons aggregate above-ground storage.	
E4.2	Is secondary containment in place at all fuel storage locations?	YES	NO	PART	YES / NO / PARTIAL
↳ Describe containment type. Was it inspected in the past 12 months?					
E4.3	Are antifouling paints (copper-based or otherwise) used in hull coating operations?	YES	NO	PART	YES / NO / PARTIAL
↳ What products? Any awareness of Puget Sound copper restriction rulemaking?					
E4.4	Does the company use a licensed hazardous waste hauler for disposal of all regulated waste streams?	YES	NO	PART	YES / NO / PARTIAL
↳ Request copies of recent waste manifests — retained 3 years minimum.					

E4.5 — Hazardous Waste Streams Generated (check all that apply):		YES	NO	PART	Notes / Detail
Used oil / oil filters					
Antifouling paint waste (scrapings, used containers)					
Epoxy / resin waste					
Solvents / paint thinners					
Lead-acid batteries					

Refrigerants (A/C systems)				
Bilge water / oily water				
Other (specify in notes):				

 **Section E —
Environmental
Observations & Red
Flags**

Section E Audit Priority	HIGH	MEDIUM	LOW	DEFER
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SECTION F **Technology Inventory & Current Systems**
Software | Hardware | Cybersecurity | Reporting | Investment Plans

Technology maturity establishes the baseline for the audit program's data collection methodology and directly informs the technology investment roadmap. Low-tech environments require audit procedures that accommodate manual verification.

F1 — Current Systems

F1.1 — Systems Currently in Use (check all that apply + note product name):		YES	NO	PART	Notes / Detail
	Accounting / bookkeeping software (e.g., QuickBooks, Sage, spreadsheet)				
	Work order / marine shop management software (e.g., Molo, Marina Controller, Dockmaster)				
	Parts / inventory management system				
	Customer relationship management (CRM)				
	Payroll software or payroll service provider				
	HR information system (HRIS)				
	Time tracking / scheduling software				
	Document management / cloud storage (e.g., Google Drive, SharePoint)				
	Business banking online portal				
	Email (shared domain or personal accounts only?)				

F1.2	Are financial, customer, and operational records primarily digital or paper-based?	YES	NO	PART	YES / NO / PARTIAL
↳ Describe split. Paper-dominant environments require physical record review procedures.					

F1.3	Are key business records backed up? If yes — where and how frequently?	YES	NO	PART	YES / NO / PARTIAL
↳ Cloud backup? Local only? Last tested restoration date?					

F2 — Cybersecurity & Data Protection

F2.1	Are multi-factor authentication (MFA) enabled on financial accounts, email, and cloud platforms?	YES	NO	PART	YES / NO / PARTIAL
↳ Which accounts have MFA? Which do not?					

F2.2	Is there a written IT or cybersecurity policy (even informal)?	YES	NO	PART	YES / NO / PARTIAL
↳ Who manages IT? Internal staff or external provider?					

F2.3	Has the company experienced any cybersecurity incidents, phishing attacks, or data loss in the past 3 years?	YES	NO	PART	YES / NO / PARTIAL
↳ Describe. Were customers or partners notified? Any financial loss?					

F2.4	Does the company store any sensitive customer data (credit card, personal information, vessel documentation)?	YES	NO	PART	YES / NO / PARTIAL
↳ How is it stored? Who has access? Any data retention / destruction policy?					

F3 — Reporting & Management Visibility

F3.1	Does management receive a formal monthly financial report (P&L, balance sheet, cash flow)?	YES	NO	PART	YES / NO / PARTIAL
↳ Who prepares it? By what date after month-end? Distributed to all partners?					

F3.2	Are there operational dashboards or reports for labor utilization, work order status, or parts consumption?	YES	NO	PART	YES / NO / PARTIAL
↳ If yes — request sample. If no — note as management reporting gap.					

F3.3	Average days to close books and produce monthly financial statements:		Days after month-end	Consultant Note: Target ≤10 business days. >20 days indicates accounting process risk.	
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F4 — Technology Investment Plans

F4.1	Is the company actively planning or evaluating any technology investments or system replacements?	YES	NO	PART	YES / NO / PARTIAL
↳ What systems? What is the timeline and budget? Who is the internal champion?					

F4.2	Approximate annual technology / IT budget (hardware, software, support):		\$ / year	Consultant Note:	
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F4.3	Has the company evaluated marine shop management software (integrated work orders, parts, billing, customer records)?	YES	NO	PART	YES / NO / PARTIAL
↳ Which products were evaluated? What were the barriers to adoption?					

Section F — Technology Observations & Gaps

Section F Audit Priority	HIGH	MEDIUM	LOW	DEFER
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SECTION G Regulatory History
Citations | Inspections | Enforcement | Litigation | Open Matters

Prior regulatory interactions reveal the company's compliance culture and flag areas where audit procedures must be deepened or immediate corrective action may be needed before audit work can begin.

G1 — OSHA & WA L&I

G1.1	Has OSHA or WA L&I conducted a safety inspection at this facility in the past 5 years?	YES	NO	PART	YES / NO / PARTIAL
↳ What triggered the inspection (complaint, referral, programmed)? What were the findings?					

G1.2	Has the company received any OSHA or L&I citations in the past 5 years?	YES	NO	PART	YES / NO / PARTIAL
↳ Obtain citation copies. Were all items abated? Any repeat violations?					

G1.3	Are there any currently open WA L&I enforcement matters, contested citations, or settlement agreements?	YES	NO	PART	YES / NO / PARTIAL
↳ Describe status and any financial exposure.					

G2 — Environmental Agencies

G2.1	Has the company received any notices of violation, warning letters, or enforcement actions from EPA, WA Ecology, or Seattle SPU in the past 5 years?	YES	NO	PART	YES / NO / PARTIAL
↳ Obtain copies. Describe resolution status and any penalties paid.					

G2.2	Has the company had any reportable spills or environmental releases (fuel, oil, paint, hazardous waste) in the past 5 years?	YES	NO	PART	YES / NO / PARTIAL
↳ Were they reported to the appropriate agencies? Any residual liability?					

G2.3	Is the company aware of any planned or pending regulatory changes (permit renewals, new rules) that will affect operations in the next 12–24 months?	YES	NO	PART	YES / NO / PARTIAL
↳ E.g., Puget Sound copper paint restrictions, stormwater permit reissuance.					

G3 — Labor & Tax Authorities

G3.1	Has the company received any correspondence, audits, or assessments from the WA Dept. of Revenue (B&O or sales tax)?	YES	NO	PART	YES / NO / PARTIAL
↳ Any outstanding balances or payment agreements?					

G3.2	Has the company been contacted by the Seattle Office of Labor Standards (OLS) regarding minimum wage, PSST, or scheduling complaints?	YES	NO	PART	YES / NO / PARTIAL
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↳ Describe outcome.

G3.3	Has the DOL investigated the company's 401(k) plan, wage practices, or employee classification in the past 5 years?	YES	NO	PART	YES / NO / PARTIAL
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↳ Any open matters or voluntary correction program filings?

G4 — Litigation & Claims

G4.1	Are there any pending or threatened lawsuits involving the company (customer, employee, vendor, or partner)?	YES	NO	PART	YES / NO / PARTIAL
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↳ Describe. Who is legal counsel? What is the estimated exposure?

G4.2	Has the company filed or settled any insurance claims in the past 3 years?	YES	NO	PART	YES / NO / PARTIAL
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↳ Type of claim (marine liability, property, workers' comp)? Claim amount?

**Section G —
Regulatory & Legal
Observations**

Section G Audit Priority	HIGH	MEDIUM	LOW	DEFER
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SECTION H Stakeholder & Community Relationships
Community Impact | GRI Materiality | CSR | Local Procurement | Transparency

Community and stakeholder data informs GRI disclosure readiness, materiality assessment, and whether a formal CSR or sustainability program is warranted. For waterfront facilities, community relationships often directly affect permitting and license renewals.

H1 — Community Presence


H1.1	Does the company have a formal community engagement, CSR, or sustainability program?	YES	NO	PART	YES / NO / PARTIAL
↳ If yes — describe scope and budget. If no — note whether partners have expressed interest.					
H1.2	Does the company make charitable donations, sponsor local events, or provide in-kind support to community organisations?	YES	NO	PART	YES / NO / PARTIAL
↳ Annual \$ amount? Which organisations or causes?					
H1.3	Does the company hire locally — preference for employees from the surrounding community?	YES	NO	PART	YES / NO / PARTIAL
↳ What % of workforce is estimated to live within 15 miles of the facility?					
H1.4	Approximate % of vendor / supplier spending with local businesses (within 50-mile radius):		%	Consultant Note: GRI 204-1 disclosure metric. >50% is a positive community impact indicator.	

H2 — Stakeholder Relationships

H2.1	Has the company received any formal or informal complaints from neighbours, port tenants, or community members regarding noise, odour, traffic, or environmental concerns?	YES	NO	PART	YES / NO / PARTIAL
↳ Describe. How were they resolved?					
H2.2	Does the company have an active relationship with the local port authority, marina association, or waterfront business group?	YES	NO	PART	YES / NO / PARTIAL
↳ Membership? Leadership role? Regular communication?					
H2.3	Is the company engaged with any fishing industry, charter industry, or marine trades associations?	YES	NO	PART	YES / NO / PARTIAL
↳ Which organisations? Dues-paying member or leadership role?					

H3 — Sustainability & Reporting

H3.1	Has the company ever produced a sustainability report, environmental report, or annual community impact statement?	YES	NO	PART	YES / NO / PARTIAL
↳ <i>If yes — obtain copy. If no — is there partner interest in starting one?</i>					
H3.2	Are the partners aware of GRI (Global Reporting Initiative) or similar sustainability disclosure standards?	YES	NO	PART	YES / NO / PARTIAL
↳ <i>Calibrate the level of GRI education needed as part of the engagement.</i>					
H3.3	Does the company track any environmental metrics (energy use, fuel consumption, waste generated, water discharge)?	YES	NO	PART	YES / NO / PARTIAL
↳ <i>If yes — in what format? Request sample data.</i>					



**Section H —
Community &
Stakeholder
Observations**

Section H Audit Priority	HIGH	MEDIUM	LOW	DEFER
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SECTION I **Consultant Synthesis & Engagement Scoping**
Priorities | Risk Flags | Audit Domains | Deliverables | Proposal Inputs


Complete Section I after the client interview — this is the consultant's internal synthesis tool. It translates intake findings into an engagement scope, identifies the highest-priority audit domains, and captures inputs needed to write the BPM Audit Program proposal.

I1 — Domain Priority Summary

Based on the intake interview, score each audit domain for priority. Use H (High), M (Medium), L (Low), or X (Exclude from this engagement):

Audit Domain	HIGH	MED	LOW	EXCL	Rationale / Key Flags from Intake
Financial Management & Profitability					
Operations — MRO, Parts & Storage					
Safety Management (OSHA / WA L&I)					
Environmental Compliance					
People Care — HR, Benefits & Compensation					
Technology Readiness & Digital Transformation					
Internal Controls — Accounting					
Internal Controls — Parts Inventory					
Market Opportunity & Customer Mix					
Community & Stakeholder Engagement					
Regulatory History & Open Matters					

I2 — Top Risk Flags Identified



List the 3–5 most significant risk or compliance flags surfaced during the intake interview. These will anchor the risk register and audit priority decisions.

I3 — Proposed Engagement Scope

I3.1	Proposed audit domains to include in this engagement:			
I3.2	Domains to exclude or defer (with rationale):			
I3.3	Key deliverables proposed for this client:			
I3.4	Estimated engagement duration:		<i>Weeks</i>	Consultant Note:
I3.5	Estimated total engagement fee:		<i>\$ USD</i>	Consultant Note:

I4 — Documents Requested / Outstanding

I4.1 — Documents to Request from Client Before Fieldwork Begins:	YES	NO	PART	Notes / Detail
Prior 3-year P&L statements and balance sheets				
Most recent partnership / entity tax return				
Active environmental permits (all types)				
SPCC Plan and most recent inspection report				
SWPPP and stormwater monitoring logs				
OSHA 300 / 300A logs (past 3 years)				
Written Accident Prevention Program (APP)				
Safety committee meeting minutes (past 12 months)				
Workers' comp policy and experience modifier history				
401(k) plan documents and most recent Form 5500				
Health insurance plan documents and enrollment summary				
Parts inventory valuation report				
Work order log / open work order report				
Sample customer invoices (5–10 across segments)				
Accounts receivable aging report				
Vendor / supplier list with top 10 by spend				
Any regulatory citations, enforcement notices, or settlement agreements				
Partnership agreement / operating agreement				

Lease or permit for facility / waterfront access				
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I5 — Consultant Sign-Off

Consultant Name:		Date Completed:
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BPM Pre-Audit Intake Checklist | Marine Services — MRO, Parts, Storage & Waterfront Operations
Reusable Consultant Template | Informed by GRI/GSSB, COSO, OSHA 29 CFR 1915, WAC 296, EPA, Seattle SMC | Version 1.0