



COASTAL SHIPYARD COMPANY

Business Process Management (BPM) Audit Program

Marine Maintenance, Repair, Parts & Storage Operations

Document Type	BPM Audit Program
Version	1.0 — Initial Release
Reporting Standard	Global Sustainability Standards Board (GSSB) / GRI Standards
Prepared For	Coastal Shipyard Management & Board
Scope	All Operations — 100 Employees, 10 Managers
Review Cycle	Annual (with quarterly sub-reviews)
Effective Date	2026

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SECTION 1: INTRODUCTION & PROGRAM OVERVIEW

1.1 Purpose of This Audit Program

This Business Process Management (BPM) Audit Program establishes a structured, repeatable framework for evaluating the operational effectiveness, financial health, environmental responsibility, people care practices, and community impact of Coastal Shipyard Company. The program is designed to provide management and stakeholders with objective assurance that the organization's processes are aligned with its strategic goals, regulatory obligations, and the reporting principles of the Global Sustainability Standards Board (GSSB) and the Global Reporting Initiative (GRI) Standards.

The audit program is structured to support the company's current low-technology environment while providing a clear roadmap for incremental technology investment and process automation.

1.2 Company Profile

Sector	Marine Services — Coastal Shipyard Operations
Services	Boat and ship maintenance, repair, parts supply, and vessel storage
Workforce	100 employees (craft, technical, and support) 10 managers (department and senior leadership)
Location	Coastal/waterfront facility with direct marine access and shoreline operations
Technology	Currently low-technology; transitioning to digital work orders and cloud-based management systems

1.3 Strategic Goals

The following strategic goals guide the design of audit objectives and procedures:

- **Profitability:** Achieve and sustain profitable operations through disciplined cost management and revenue optimization.
- **Benchmarking:** Continuously compare costs, revenues, labor productivity, and customer satisfaction against marine industry peers.
- **People Care:** Provide competitive compensation, robust 401(k) plans, comprehensive health insurance, and a safe, supportive work environment.
- **Environmental Soundness:** Operate in full compliance with environmental regulations while actively pursuing sustainability improvements.
- **Community Impact:** Maintain a positive, visible role in the local coastal community through employment, environmental stewardship, and civic engagement.
- **Technology Investment:** Strategically adopt and implement technology and automated processes to improve efficiency, accuracy, and reporting.

1.4 Regulatory & Standards Framework

This audit program is aligned with the following standards, regulations, and guidance frameworks:

Standard / Framework	Relevance to Coastal Shipyard
GRI Universal Standards (GRI 1, 2, 3)	Core disclosure requirements: governance, strategy, stakeholder engagement, and material topics.
GRI 200 Series (Economic)	Financial performance, procurement practices, anti-corruption, tax disclosures.
GRI 300 Series (Environmental)	Materials, energy, water, biodiversity, emissions, effluents and waste — critical for marine/waterfront operations.
GRI 400 Series (Social)	Employment, labor relations, occupational health & safety, training, diversity.
GSSB Reporting Principles	Accuracy, balance, clarity, comparability, completeness, sustainability context, timeliness, and verifiability.
OSHA Maritime Standards (29 CFR 1915)	Shipyard employment safety: confined spaces, hazardous materials, PPE, fall protection.
EPA Clean Water Act / NPDES	Stormwater management, bilge water handling, fuel spill prevention at marine facilities.
EPA SPCC Rule (40 CFR 112)	Spill Prevention, Control, and Countermeasure Plan for fuel storage facilities.
ERISA / DOL (401k & Benefits)	Fiduciary duty, plan administration, reporting, and disclosure requirements.
DOL FLSA / ACA Compliance	Fair labor standards, benefits eligibility thresholds, wage and hour compliance.

SECTION 2: AUDIT SCOPE, METHODOLOGY & GOVERNANCE

2.1 Audit Scope

This program covers six core process domains across all operational, financial, human resources, environmental, and technology functions:

- Domain 1: Financial Management & Profitability Controls
- Domain 2: Operations — MRO (Maintenance, Repair & Overhaul), Parts & Storage
- Domain 3: People Care — Human Resources, Compensation, Benefits & Safety
- Domain 4: Environmental Management & Regulatory Compliance
- Domain 5: Community Engagement & Social Impact
- Domain 6: Technology Readiness & Digital Transformation

2.2 Audit Methodology

The audit will employ a risk-based approach using the following methods:

Method	Description
Document Review	Review of policies, procedures, contracts, financial statements, permits, safety records, and prior audit reports.
Process Walkthroughs	On-site observation of key operational processes: vessel intake, repair workflow, parts management, and storage operations.
Interviews	Structured interviews with department managers, frontline employees (sample), HR, and finance personnel.
Data Analysis	Quantitative testing of financial records, payroll, benefits enrollment, environmental monitoring logs, and work order data.
Benchmarking Analysis	Comparison of key performance indicators against marine industry peers using publicly available data and industry associations (ABYC, NMMA, ACMS).
Compliance Testing	Testing of regulatory compliance against OSHA maritime standards, EPA requirements, and applicable labor laws.
GRI Materiality Assessment	Identification and assessment of material topics per GRI 3 (Material Topics Standard) relevant to a coastal marine services company.

2.3 Audit Governance & Roles

The following roles and responsibilities apply to the administration of this audit program:

Role	Assigned To	Responsibilities
Audit Program Owner	CEO / General Manager	Overall accountability for BPM audit program; approves audit plan and receives final report.
Internal Audit Lead	Controller or appointed auditor	Plans and executes the audit; consolidates findings; prepares audit report.
Domain Leads (10)	Each Department Manager	Provides documentation, supports walkthroughs, responds to findings.

Role	Assigned To	Responsibilities
HR & Benefits Lead	HR Manager	Responsible for people care domain; coordinates benefits and compensation review.
Environmental Compliance Lead	Operations / Yard Manager	Coordinates environmental compliance documentation and testing access.
Technology Sponsor	Operations or IT Lead	Oversees technology assessment; provides system access and documentation.
External Auditor / Consultant	As engaged	Provides independent verification for GRI disclosures and financial benchmarking.

2.4 Audit Calendar

Period	Activity	Domain Focus
Q1 (Jan–Mar)	Planning, documentation gathering, prior year close review	Financial, HR Benefits, Environmental permits renewal
Q2 (Apr–Jun)	Operational walkthroughs, environmental inspections, safety audits	Operations/MRO, Environmental Compliance, Safety
Q3 (Jul–Sep)	Benchmarking analysis, people care review, community programs	Financial benchmarking, HR, Community Impact
Q4 (Oct–Dec)	Technology assessment, findings consolidation, reporting	Technology Readiness, GRI Disclosures, Annual Report
Annual	Full BPM Audit Report to Management & Board	All Domains — Consolidated Findings & Recommendations

SECTION 3: DETAILED AUDIT PROCEDURES BY DOMAIN

The following tables provide detailed audit procedures for each of the six BPM domains. Each procedure identifies the audit objective, specific test steps, applicable GRI/GSSB standard reference, recommended frequency, responsible party, and required evidence.

Domain 1: Financial Management & Profitability Controls

1.1 Financial Controls Audit Procedures

Ref #	Audit Objective	Audit Procedure / Test Steps	GSSB Ref	Frequency	Responsibility	Evidence Required
FIN-01	Verify revenue completeness and accuracy	Reconcile invoiced revenue to work orders, parts sales records, and storage contracts. Test 25-sample invoice-to-cash cycle.	GRI 201-1	Quarterly	Controller	Work orders, invoices, bank statements
FIN-02	Assess gross margin by service line	Calculate gross margin separately for repair, maintenance, parts, and storage. Compare to prior year and industry benchmarks.	GRI 201-1	Quarterly	Controller	P&L by line, benchmark data
FIN-03	Confirm operating expense controls	Review expense approval thresholds, vendor invoices, and purchasing authority matrix. Test a sample of 20 transactions.	GRI 201-1	Semi-annual	Controller	Expense reports, POs, approval records
FIN-04	Benchmark costs against industry peers	Obtain NMMA / ACMS industry cost data. Compare labor cost %, overhead %, and revenue per employee to peer medians.	GRI 201-1, 202-1	Annual	GM / Controller	Industry reports, internal financials
FIN-05	Assess cash flow management and liquidity	Review 12-month rolling cash flow projections. Evaluate working capital ratio and accounts receivable aging.	GRI 201-1	Quarterly	Controller	Cash flow statements, AR aging
FIN-06	Verify tax compliance and filings	Confirm timely filing of all federal, state, and local tax returns. Review payroll tax deposits and sales tax on parts.	GRI 207-1	Annual	Controller / CPA	Tax returns, filing confirmations

Domain 2: Operations — MRO, Parts & Storage

2.1 Operations Audit Procedures

Ref #	Audit Objective	Audit Procedure / Test Steps	GSSB Ref	Frequency	Responsibility	Evidence Required
OP S-01	Evaluate work order management process	Trace a sample of 15 work orders from intake through completion and billing. Assess for completeness, accuracy, and timeliness.	GRI 203-1	Quarterly	Ops Manager	Work order logs, job cards, invoices
OP S-02	Assess parts inventory controls	Conduct a physical count of high-value parts. Reconcile to inventory records. Evaluate reorder point processes and supplier lead times.	GRI 204-1	Semi-annual	Parts Manager	Inventory records, count sheets, POs
OP S-03	Review vessel storage management	Audit the vessel storage log for accuracy (vessel ID, location, owner, contract terms). Verify insurance certificates on file for stored vessels.	GRI 203-1	Quarterly	Yard Supervisor	Storage log, contracts, insurance certs
OP S-04	Evaluate labor productivity and scheduling	Review technician utilization rates. Compare billed hours to total available hours. Assess scheduling processes and overtime usage.	GRI 202-1	Monthly	Ops Manager	Time sheets, payroll, work orders
OP S-05	Assess supplier and vendor management	Review vendor list for key parts and subcontractors. Evaluate vendor qualification criteria, pricing agreements, and performance history.	GRI 204-1	Annual	Ops/Purchasing	Vendor agreements, POs, evaluations
OP S-06	Verify customer satisfaction processes	Review customer feedback collection methods. Analyze warranty callbacks and re-work rates. Assess complaint resolution timeliness.	GRI 413-1	Quarterly	GM / Ops Mgr	Surveys, callback logs, complaint records

Domain 3: People Care — HR, Compensation, Benefits & Safety

3.1 People Care Audit Procedures

Ref #	Audit Objective	Audit Procedure / Test Steps	GSSB Ref	Frequency	Responsibility	Evidence Required
HR-	Verify	Compare pay rates by role	GRI 202-	Annual	HR	Payroll

Ref #	Audit Objective	Audit Procedure / Test Steps	GSSB Ref	Frequency	Responsibility	Evidence Required
01	compensation equity and competitiveness	to regional marine industry benchmarks (BLS, NMMA). Identify outliers and assess equity across gender/tenure.	1		Manager	records, benchmark reports
HR-02	Evaluate 401(k) plan administration	Review plan documents, participant enrollment rates, employer match compliance, timely remittance of contributions, and ERISA fiduciary documentation.	GRI 201-3	Annual	HR Manager / CFO	5500 filing, plan docs, remittance logs
HR-03	Assess health insurance plan design and participation	Review health plan contracts, employee participation rates, employer cost-share, and ACA compliance (50+ FTE threshold monitor for future).	GRI 201-3, 401-2	Annual	HR Manager	Plan documents, enrollment records
HR-04	Verify OSHA maritime safety compliance	Inspect yard for OSHA 29 CFR 1915 compliance: confined space permits, fall protection, PPE, LOTO, and hazardous materials handling. Review incident logs.	GRI 403-1 to 403-9	Quarterly	Safety Officer / Ops	OSHA 300 logs, inspection reports, training records
HR-05	Evaluate training and skills development programs	Review training records for mandatory certifications (OSHA, forklift, crane, environmental). Assess onboarding processes and cross-training plans.	GRI 404-1, 404-2	Semi-annual	HR Manager	Training logs, certifications
HR-06	Assess employee engagement and retention	Review voluntary turnover rates by department. Evaluate exit interview data. Assess whether employee feedback mechanisms are active and acted upon.	GRI 401-1, 402-1	Annual	HR Manager / GM	Turnover data, exit interviews, survey results
HR-07	Evaluate diversity, equity, and inclusion practices	Review workforce demographics by role, gender, and ethnicity. Assess hiring and promotion practices for equity. Evaluate DEI policy documentation.	GRI 405-1, 406-1	Annual	HR Manager	HR records, job postings, policy docs

Domain 4: Environmental Management & Regulatory Compliance

4.1 Environmental Audit Procedures

Ref #	Audit Objective	Audit Procedure / Test Steps	GSSB Ref	Frequency	Responsibility	Evidence Required
EN V-01	Verify environmental permits are current and complete	Review all active permits: NPDES stormwater, air quality, hazardous materials storage, and coastal/waterfront permits. Confirm renewal dates are tracked.	GRI 307-1	Semi-annual	Ops Manager / EH&S	Permits file, compliance calendar
EN V-02	Assess fuel, oil, and hazardous materials management	Inspect fuel storage areas for SPCC plan compliance. Review secondary containment, inspection logs, and employee training records.	GRI 306-1, 306-2	Quarterly	Yard Supervisor	SPCC plan, inspection logs, spill records
EN V-03	Evaluate stormwater and wastewater management	Review stormwater pollution prevention plan (SWPPP). Inspect drains, oil-water separators, and bilge water handling. Test discharge records against permit limits.	GRI 303-1, 306-3	Quarterly	Ops Manager	SWPPP, monitoring data, inspection logs
EN V-04	Assess waste management practices	Review manifests for hazardous waste (antifouling paint, solvents, batteries). Audit solid waste diversion rates. Assess recycling programs for metals and materials.	GRI 306-2, 306-4	Semi-annual	Ops Manager / Yard	Waste manifests, disposal contracts, recycling logs
EN V-05	Measure energy consumption and GHG emissions	Collect utility data (electricity, propane, diesel, natural gas). Calculate Scope 1 and Scope 2 greenhouse gas emissions using EPA emission factors.	GRI 302-1, 305-1, 305-2	Annual	Ops Manager / Controller	Utility bills, fuel records, GHG calculation worksheet
EN V-06	Assess biodiversity and waterway impact	Review facility's proximity to sensitive habitats. Evaluate painting and surface prep practices (antifouling paint, abrasive coatings). Document best management practices.	GRI 304-1, 304-2	Annual	Ops / EH&S	Environmental site assessment, BMP documentation

Domain 5: Community Engagement & Social Impact

5.1 Community Impact Audit Procedures

Ref #	Audit Objective	Audit Procedure / Test Steps	GSSB Ref	Frequency	Responsibility	Evidence Required
COM-01	Assess community engagement programs	Review documentation of community programs, donations, sponsorships, and volunteer activities. Interview GM on community strategy.	GRI 413-1	Annual	GM / HR Manager	CSR records, donation receipts, program docs
COM-02	Evaluate local economic impact	Calculate local procurement percentage (suppliers within 50-mile radius). Quantify local wages paid. Assess apprenticeship or local hiring programs.	GRI 204-1, 203-2	Annual	GM / Controller	Supplier list, payroll data, hiring records
COM-03	Review stakeholder engagement processes	Assess how management identifies and responds to community and stakeholder concerns. Review any neighbor complaints, community meetings, or local government interactions.	GRI 2-29, 413-2	Annual	GM	Stakeholder log, meeting minutes, correspondence
COM-04	Evaluate public reporting and transparency	Assess whether the company publishes any sustainability, environmental, or annual performance information. Identify gaps vs. GSSB/GRI disclosure expectations.	GRI 2-1 to 2-30	Annual	GM / Controller	Published reports, website content, GRI index

Domain 6: Technology Readiness & Digital Transformation

6.1 Technology Readiness Audit Procedures

Ref #	Audit Objective	Audit Procedure / Test Steps	GSSB Ref	Frequency	Responsibility	Evidence Required
TECH-01	Assess current technology inventory and capabilities	Catalog all current software, hardware, and systems (accounting, work orders, inventory, customer records). Rate each for functionality, integration, and age.	GRI 203-1	Annual	GM / Ops Manager	Technology inventory list, system screenshots
TECH-	Evaluate work order management	Assess whether a digital work order system is in	GRI 203-1	Annual	Ops Manager	System demos,

Ref #	Audit Objective	Audit Procedure / Test Steps	GSSB Ref	Frequency	Responsibility	Evidence Required
02	system readiness	place or being implemented. Review features: job costing, labor tracking, parts integration, billing generation.			er	vendor quotes, implementation plan
TE CH-03	Assess cybersecurity and data protection practices	Review password policies, data backup procedures, access controls, and any customer data protection measures. Evaluate against basic NIST CSF controls.	GRI 2-26	Annual	IT Lead / GM	IT policies, backup logs, access control list
TE CH-04	Evaluate technology investment roadmap alignment	Review any technology improvement plans. Assess alignment with strategic goals: profitability, environmental reporting, people care, and benchmarking data needs.	GRI 2-6, 203-1	Annual	GM	IT roadmap, budget allocations, vendor proposals
TE CH-05	Assess reporting and analytics capabilities	Determine whether management has dashboards or regular reports for: financials, labor utilization, environmental metrics, and customer KPIs. Identify gaps.	GRI 2-4	Quarterly	Controller / GM	Sample reports, dashboard screenshots

SECTION 4: BPM MATURITY MODEL & CURRENT STATE ASSESSMENT

4.1 BPM Maturity Framework

The following Process Maturity Matrix enables Coastal Shipyard to assess its current capability level across each domain (1=Initial to 5=Optimized) and set target maturity goals for each planning cycle. This framework supports the company's commitment to continuous improvement and technology investment.

Process Domain	Initial (1)	Developing (2)	Defined (3)	Managed (4)	Optimized (5)
Financial Controls	Ad hoc cost tracking	Basic budgeting exists	Formal budget & variance reporting	Benchmarking vs. peers	Predictive analytics
Environmental Mgmt	No formal program	Some awareness	EMS documented	Monitored & reported	Net-positive goals set
People Care / HR	Informal policies	Basic benefits offered	Competitive benchmarked pay	Engagement surveys used	Industry-leading benefits
Operations / MRO	Paper-based	Partial digital records	Integrated work orders	Real-time dashboards	IoT/ automation in use
Technology Adoption	Spreadsheets only	Some software tools	Core systems integrated	Cloud & mobile enabled	Full automation roadmap
Community Impact	No formal program	Occasional donations	CSR policy documented	Annual community report	Stakeholder co-governance

4.2 Recommended Near-Term Technology Investments

Given the company's current low-technology baseline and willingness to invest, the following prioritized investments are recommended:

Priority	Investment	Business Case	Est. Maturity Gain	Timeline
1	Marine Shop Management Software (e.g., Molo, Marina Controller)	Integrates work orders, parts, invoicing, and customer records. Directly improves profitability tracking and customer service.	+2 levels (Ops)	Year 1
2	Cloud-Based Accounting (QuickBooks Online or Sage)	Enables real-time financial reporting, benchmarking dashboards, and tax preparation efficiency.	+2 levels (Finance)	Year 1
3	HRIS / Payroll System (e.g., Gusto, ADP Run)	Automates payroll, benefits enrollment, PTO tracking, and	+2 levels (HR)	Year 1–2

Priority	Investment	Business Case	Est. Maturity Gain	Timeline
		compliance reporting under FLSA and ACA.		
4	Environmental Monitoring Logbook (digital)	Simple cloud-based log for fuel inspections, stormwater monitoring, and waste manifests. Supports GRI disclosure preparation.	+1 level (Env)	Year 1
5	Employee Portal & Training LMS	Centralizes onboarding, certifications, safety training, and engagement surveys. Supports people care goals.	+1–2 levels (HR)	Year 2
6	Business Intelligence / Dashboard Tool	Connects financial, operational, and HR data for management dashboards. Enables benchmarking and KPI monitoring.	+2 levels (All)	Year 2–3

SECTION 5: GRI / GSSB DISCLOSURE INDEX

5.1 Material Topics for Coastal Shipyard

Per GRI Standard 3 (Material Topics), the following topics have been identified as material to Coastal Shipyard based on their significance to the organization's impacts on the economy, environment, and people, and their importance to stakeholders:

GRI Standard	Material Topic	Why Material to Shipyard	Disclosure Requirements
GRI 201	Economic Performance	Core to profitability goal; stakeholder transparency	Direct economic value generated and distributed (revenue, costs, wages, taxes, community investment)
GRI 202	Market Presence	Wage competitiveness; local economic contribution	Ratios of standard entry-level wages vs. local minimum; proportion of senior mgmt hired locally
GRI 203	Indirect Economic Impacts	Community employment; local supply chain	Significant infrastructure investments; significant indirect economic impacts
GRI 204	Procurement Practices	Local vendor preference; supplier quality	Proportion of spending on local suppliers
GRI 302	Energy	Fuel use, electricity at marine facility	Energy consumption within and outside the organization
GRI 303	Water & Effluents	Waterfront operations; bilge and stormwater	Water withdrawal, discharge, consumption, and impacts on water quality
GRI 304	Biodiversity	Proximity to coastal/marine habitat	Operational sites near protected areas; significant impacts on biodiversity
GRI 305	Emissions	Diesel/fuel combustion; Scope 1 & 2 GHG	Direct (Scope 1) and indirect (Scope 2) greenhouse gas emissions
GRI 306	Waste	Hazardous waste from repair operations	Waste generated; waste diverted/directed to disposal; significant spills
GRI 307	Environmental Compliance	NPDES, SPCC, coastal permits	Non-compliance with environmental laws and regulations
GRI 401	Employment	Workforce stability; turnover; hiring	New employee hires and turnover; benefits provided to full-time employees
GRI 403	Occupational H&S	High-risk marine/shipyard work environment	OHS management system; hazard identification; work-related injuries
GRI 404	Training &	Skilled trades;	Average hours of training;

GRI Standard	Material Topic	Why Material to Shipyard	Disclosure Requirements
	Education	certifications; safety training	programs for upgrading employee skills
GRI 405	Diversity & Equal Opportunity	Workforce diversity; equitable pay	Diversity of governance bodies and employees; ratio of basic salary by gender
GRI 413	Local Communities	Coastal community presence; stakeholder trust	Operations with local community engagement, impact assessments, and development programs

SECTION 6: AUDIT FINDINGS & REPORTING TEMPLATES

6.1 Risk Rating Framework

Rating	Definition	Examples (Shipyard Context)	Required Response
HIGH	Significant risk to financial performance, regulatory compliance, safety, or company reputation	OSHA violation, EPA permit breach, payroll fraud, fuel spill, no SPCC plan	Immediate management attention; corrective action within 30 days; board notification if warranted
MEDIUM	Moderate risk; control weaknesses that could escalate if unaddressed	Parts inventory discrepancies, incomplete work orders, training lapses, 401k remittance delays	Corrective action plan within 60 days; progress review at next quarterly audit
LOW	Minor deficiency; best practice gap; limited immediate impact	Missing benchmarking data, informal community tracking, technology gaps, documentation improvements	Address within 90–180 days; include in annual improvement plan

6.2 Findings Log Template

Use the following template to document audit findings. Each finding should be assigned a reference number, rated for risk, and tracked through to closure.

Finding Ref	Area / Process	Observation	Risk Level	Recommendation	Management Response / Target Date
F-001			H / M / L		
F-002			H / M / L		
F-003			H / M / L		
F-004			H / M / L		
F-005			H / M / L		

6.3 Audit Report Structure

The annual BPM Audit Report to management and the board should follow this structure:

- Executive Summary — Key findings, overall risk rating, and top 3 recommendations.
- Audit Scope and Methodology — Domains covered, periods tested, limitations noted.
- Domain Findings — Section-by-section findings, ratings, and management responses.
- GRI Disclosure Readiness — Gap analysis against material GRI topics.
- Maturity Assessment — Current vs. target maturity by domain; year-over-year improvement.
- Technology Roadmap Update — Progress on planned technology investments.

- Benchmarking Summary — Financial and operational KPIs vs. peer benchmarks.
- Findings Tracker — Open, in-progress, and closed findings from current and prior cycles.
- Appendices — Supporting data, evidence index, and auditor sign-off.

SECTION 7: KEY PERFORMANCE INDICATORS (KPI) DASHBOARD

7.1 Core KPI Framework

The following KPIs should be tracked by management on a regular cadence and reported in the annual BPM audit. Targets should be updated annually based on actual performance and industry benchmark data.

Domain	KPI	Frequency	Target / Benchmark	Data Source
Financial	Gross Margin %	Monthly	>35% (industry median)	P&L Statement
Financial	Revenue per Employee	Quarterly	>\$120K (NMMA benchmark)	P&L + Payroll
Financial	Overhead as % of Revenue	Monthly	<25%	P&L Statement
Financial	AR Days Outstanding	Monthly	<30 days	AR Aging Report
Operations	Work Order Completion Rate on Time	Weekly	>90%	Work Order System
Operations	Labor Utilization Rate	Monthly	>75%	Time Sheets
Operations	Parts Inventory Accuracy	Semi-annual	>98%	Physical Count vs. Records
Operations	Customer Satisfaction Score	Quarterly	>4.5/5.0	Customer Surveys
People Care	Voluntary Turnover Rate	Annual	<15%	HRIS / Payroll
People Care	401(k) Participation Rate	Annual	>80%	Plan Administrator
People Care	Recordable Injury Rate (TRIR)	Quarterly	<2.0 (BLS marine avg)	OSHA 300 Log
People Care	Training Hours per Employee/Year	Annual	>20 hours	Training Records
Environmental	Number of Permit Exceedances	Quarterly	Zero	Monitoring Reports
Environmental	Hazardous Waste Generated (lbs)	Annual	Year-over-year reduction	Waste Manifests
Environmental	Total Energy Use (kWh + Gal diesel)	Annual	Year-over-year reduction	Utility Bills + Fuel
Community	Local Procurement %	Annual	>60% local	Vendor Records
Community	Community Investment (\$)	Annual	>0.5% of revenue	CSR Records
Technology	Systems Integration Score	Annual	Maturity Level 3+ by Year 3	IT Assessment

SECTION 8: DOCUMENT CONTROL & APPROVALS

8.1 Document History

Version	Date	Author	Description of Changes
1.0	2026	Management	Initial release of BPM Audit Program

8.2 Approval Signatures

Role	Name	Signature	Date
CEO / General Manager			
Controller / CFO			
HR Manager			
Operations Manager			
Internal Audit Lead			

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Aligned with GRI Universal Standards, GSSB Reporting Principles, OSHA Maritime 29 CFR 1915, and EPA Coastal Regulations