

Organizational Assessment Findings

	<ul style="list-style-type: none"> Employees would benefit from in-depth training. 	<ul style="list-style-type: none"> Employees reported inconsistent training and new employees that failed to perform due to inadequate training. The dock project requires training to operate correctly and effectively. 	<ul style="list-style-type: none"> Develop and implement 2 week training program from all new and existing employees with an annual refresher.
	<ul style="list-style-type: none"> Disparity in scheduling and awards pay. 	<ul style="list-style-type: none"> Employees reported inequity in pay and retaliation in scheduling based upon favoritism for the “owner’s kids.” 	<ul style="list-style-type: none"> Implement seniority-based schedule for projects that rewards seniority and collects employee schedule preferences.
	<ul style="list-style-type: none"> Employees do not feel comfortable escalating issues/concerns. 	<ul style="list-style-type: none"> Nepotism/perception that the “owner’s kids” are always going to look favorable at their expense. Employees don’t know other partners. 	<ul style="list-style-type: none"> Develop and implement anti-nepotism policy Install operations supervisor/shift supervisors Develop communication plan that enables employee engagement.
	<ul style="list-style-type: none"> Non-exempt employees must be paid overtime. 	<ul style="list-style-type: none"> FLSA requires that non-exempt employees must receive overtime pay for hours worked in excess of 40 in a workweek at a rate not less than time and one-half their regular rates of pay. 	<ul style="list-style-type: none"> Control hours with overtime cap. Pay affected employees backpay for overtime since July 1, 2019 Budget for overtime pay in payroll budget
	<ul style="list-style-type: none"> Employees are not offered any benefits. 	<ul style="list-style-type: none"> When asked what could be done to make life better with TaylorMade FLP, multiple employees expressed desire for benefits. 	<ul style="list-style-type: none"> Explore payroll provider or other group benefit participation costs for health/dental/vision insurance.

			<ul style="list-style-type: none"> • Develop employee leave accrual policy. • Explore employee assistance program participation costs. • Explore IRA costs.
	<ul style="list-style-type: none"> • Employees feel internal communication could be strengthened. 	<ul style="list-style-type: none"> • Organization assessment revealed no defined communication approach/system for partner or employee communications. 	<ul style="list-style-type: none"> • Design and implement communication plan throughout company
	<ul style="list-style-type: none"> • Employees do not accrue paid time off. 	<ul style="list-style-type: none"> • When asked what could be done to make life better with TaylorMade FLP, multiple employees expressed desire for benefits. 	<ul style="list-style-type: none"> • Develop employee leave accrual policy.
	<ul style="list-style-type: none"> • Compensation approach should be developed. 	<ul style="list-style-type: none"> • Employee pay appears to be arbitrary and uninformed by salary surveys. • When asked what could be done to make life better with TaylorMade FLP, multiple employees expressed desire for better compensation. 	<ul style="list-style-type: none"> • Project-based compensation approach should be reviewed and approved by partners and informed by salary survey for specific project roles. • Retention incentives, shift/seniority differentials should be developed or enhanced.
	<ul style="list-style-type: none"> • Select employees should be offered breaks. 	<ul style="list-style-type: none"> • When asked what could be done to make life better with TaylorMade FLP, multiple employees expressed desire for breaks, especially when working longer shifts or covering absences. 	<ul style="list-style-type: none"> • Employees that work longer shifts or 4 or more continuous hours should be provided an unpaid break to promote alertness, safety and employee retention.
	<ul style="list-style-type: none"> • Time and attendance abuse for select employees. (WP/DP) & Multiple time and attendance system irregularities 	<ul style="list-style-type: none"> • Employees reported consistent absence of WP and DP. Employees also reported manual entry into payroll system. Affected employees failed to substantiate hours worked. 	<ul style="list-style-type: none"> • Audit of all payroll hours to determine cost of error. • Eliminate manual hours entry without partners approval. • Implement anti-nepotism policy.

Category:	Findings:	Issue:	Recommendation:
	<ul style="list-style-type: none"> Lack of active supervision (WP) 	<ul style="list-style-type: none"> Employees reported frustration with current onsite supervisor that appears to never be at facility. 	<ul style="list-style-type: none"> Hire operations manager/shift supervisor Promote senior employee to shift supervisor
	<ul style="list-style-type: none"> Employees have fear of retaliation 	<ul style="list-style-type: none"> Employees reported multiple instances of retaliation. Retaliation was observed during conduct of organization assessment 	<ul style="list-style-type: none"> Implement MGM's policy against discrimination, harassment and retaliation. Discontinue retaliation. Provide work environment for all employees, contractors and sub-contractors that is free from retaliation.
	<ul style="list-style-type: none"> Supervisor seen under the influence of illegal substance. 	<ul style="list-style-type: none"> Identified employee should be put on notice/terminated for violation of company agreement w/ MGM 	<ul style="list-style-type: none"> Implement MGM's drug free policy Implement drug testing protocol
	<ul style="list-style-type: none"> Employees threatened w/ firing and condescending messages 	<ul style="list-style-type: none"> Employees reported multiple experiences with messages from partners threatening to be fired and other condescending messages. Messaging raises issues of resentment and employee exit. 	<ul style="list-style-type: none"> Discontinue all threats and condescending messaging Partners and managers would benefit from communications training
	<ul style="list-style-type: none"> WP forced onto contracts 	<ul style="list-style-type: none"> At least one sub-contractor was forced to hire WP or risk forfeiture of contract award. 	<ul style="list-style-type: none"> Implement anti-nepotism policy Discontinue partner's influence over sub-contractor hiring decisions Partners should not supervise family members.
	<ul style="list-style-type: none"> Rapid Turnover/ Recruitment is passive and unfocused & no retention incentives present. 	<ul style="list-style-type: none"> Employees and partners expressed concern over failed recruitments and turnover. 	<ul style="list-style-type: none"> Develop recruitment approach that is suitable for specific

			projects and reflective of multi-generational workforce <ul style="list-style-type: none"> • Develop referral bonus program • Develop retention incentives to reward tenured employees.
	<ul style="list-style-type: none"> • Multiple instances of bias favoring select employees (WP/DP) & Lack of trust for supervisor and executives. 	<ul style="list-style-type: none"> • Employees reported multiple accounts of bias and favoritism. This was validated during organizational assessment study. 	<ul style="list-style-type: none"> • Implement anti-nepotism policy • Remove partner from any and all company decisions involving family members by discontinuing employment of family members

	<ul style="list-style-type: none"> Misuse of American Express for personal expenses 	<ul style="list-style-type: none"> Over \$30K has been spent on personal expenses 	<ul style="list-style-type: none"> Partners review expense detail or AMEX analysis Partners reimburse company for personal expenditures Company develop new policy prohibiting use of corporate cards for personal expenditures AMEX bill is no longer paid as though all charges belong to company but reconciled before payment.
	<ul style="list-style-type: none"> Unauthorized withdrawals from PNC operating account 	<ul style="list-style-type: none"> Over \$91K has been withdrawn/debited from operating account 	<ul style="list-style-type: none"> Partners review bank detail Partners reimburse company for personal withdrawals Company develop new policy prohibiting unauthorized withdrawals and limit access to operating account
	<ul style="list-style-type: none"> Payroll default x2 & multiple overdraft charges 	<ul style="list-style-type: none"> Cash flow has been poorly managed so payroll was more than operating account cash on hand. Company has multiple overdraft fees and no liquid cash in the event of an emergency or capital expenditure. 	<ul style="list-style-type: none"> Budget for payroll 6-12 months out. Ensure operating account is properly funded 7 days before payroll runs. Open payroll account and fund at required costs plus 20%. Open reserve account
	<ul style="list-style-type: none"> No monthly, yearly budget 	<ul style="list-style-type: none"> Company lacks budget spreadsheet showing projected vs. actual income and expenses 	<ul style="list-style-type: none"> Develop budget for common income and expenses Review budget vs. actuals at least once per month.

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	<ul style="list-style-type: none">• Partner compensation varies and is not delineated in operating agreement	<ul style="list-style-type: none">• Partner compensation must be recorded and reported properly to the IRS.• Any additional “fringe benefits” must also be reported properly to the IRS.	<ul style="list-style-type: none">• Establish partner compensation strategy that supports company solvency.• Include partner compensation strategy in new operating agreement

	<ul style="list-style-type: none"> • Employees need safety equipment. 	<ul style="list-style-type: none"> • OSHA standards require employers to provide personal protective equipment, when it is necessary to protect employees from job-related injuries, illnesses, and fatalities. 	<ul style="list-style-type: none"> • Provide standard safety equipment to employees as needed by their role. • Involve employee feedback in selection of equipment. • Develop uniform replacement policy to conserve costs.
	<ul style="list-style-type: none"> • Project management exists in siloes and inconsistent. • Partners have varying awareness of bids, awards and project status 	<ul style="list-style-type: none"> • Sustainability and effective decision making requires active project management. • Information is not readily shared or available 	<ul style="list-style-type: none"> • Develop new project management dashboard that provides overview and other useful data on all existing projects, bids, and awards.
	<ul style="list-style-type: none"> • Certifications have lapsed. • Company does not annually review all federal or state compliance requirements. 	<ul style="list-style-type: none"> • Compliance with federal, state and local regulations and certifications is essential to company operations. 	<ul style="list-style-type: none"> • Develop listing of all certifications and effective and expiration dates. • Begin recertification process 60 days before existing certification expires.
	<ul style="list-style-type: none"> • Company is underinsured for liability incurred daily. 	<ul style="list-style-type: none"> • Company would not survive litigation, violation or other operational challenge because insurance is insufficient to help offset expense. 	<ul style="list-style-type: none"> • Have insurance professional provide opinion on type and amount of insurance needed. • Acquire D&O insurance, E&O insurance, liability insurance and augment personal insurance to include occasional business use.
	<ul style="list-style-type: none"> • Recurring operational meetings do not occur. • Recurring operational reports do not exist. 	<ul style="list-style-type: none"> • Information is not readily shared, discussed or available. • Issues within the company are not assessed and multiple solutions considered. 	<ul style="list-style-type: none"> • Establish new meeting protocol that includes review of project performance, financial updates and business development progress.

	<ul style="list-style-type: none"> Sub contractor compensation needs review. 	<ul style="list-style-type: none"> Two subcontractors were improperly paid for services 	<ul style="list-style-type: none"> Establish new approach for sub contractor compensation that is fair, ethical and reflects new core values of company. Approach should be transparent.
	<ul style="list-style-type: none"> Sub contractor expressed displeasure being forced to hire select employees (WP) 	<ul style="list-style-type: none"> One subcontractor was obligated to hire select employee (WP), unable to properly manage employee and dissatisfied with employee performance. 	<ul style="list-style-type: none"> Discontinue requirement and allow subcontractor full authority over its personnel decisions. Implement anti-nepotism policy with organization and sub-contractors.
	<ul style="list-style-type: none"> Accountant demonstrated lack of awareness of company protocols and procedures for bookkeeping and financial reporting 	<ul style="list-style-type: none"> Company has no documented internal controls, expense reimbursement policy, or adequate bookkeeping protocol. 	<ul style="list-style-type: none"> Design and implement new internal controls, banking relationships and bookkeeping protocols.
	<ul style="list-style-type: none"> Company attorney was readily available, engaged and knowledgeable of some company challenges. 	<ul style="list-style-type: none"> One partner signs contracts without input or review from other partners or legal counsel. New company organizing documents are incomplete. Email signatures, marketing and communications do not reflect accurate company name 	<ul style="list-style-type: none"> Attorney should be consulted on all new and existing contracts, employee liability and organization structure issues. Marketing, internal and external communications should be developed.

Category:	Findings:	Issue:	Recommendation:
Partner Executive Management	<ul style="list-style-type: none"> • Partner business communication is ineffective and challenging. • Regular partner meetings do not exist. 	<ul style="list-style-type: none"> • During the project we encountered misinformation, lack of responsibility, no meeting minutes/notes and diminished productivity. 	<ul style="list-style-type: none"> • Implement minutes for all meetings with action items and next steps review. • Implement regular bi-monthly meetings
	<ul style="list-style-type: none"> • Partner transparency is problematic. 	<ul style="list-style-type: none"> • Select information is not shared, discussed or vetted with partners. 	<ul style="list-style-type: none"> • Communicate and distribute all company information amongst partners and challenge each other until answers or information is garnered.
	<ul style="list-style-type: none"> • Partner engagement is unequal. • Partner awareness of company fundamentals and operations is unequal. 	<ul style="list-style-type: none"> • All partners are not equally engaged or aware of business operations needed to provide succession in management. 	<ul style="list-style-type: none"> • Partners would benefit from role clarity and role expectations.
	<ul style="list-style-type: none"> • Partner decision making protocol does not exist. 	<ul style="list-style-type: none"> • With four partners bonded in marriage, simple majority voting is not ideal. 	<ul style="list-style-type: none"> • Create new decision making protocol based upon information, and expertise and not informed by summary judgment or implicit bias.
	<ul style="list-style-type: none"> • Underperforming business development goals and activity. 	<ul style="list-style-type: none"> • We found no forecasting or sales goals needed to sustain company performance. • While MGM future projects appear fruitful, company should always seek work with other clients. 	<ul style="list-style-type: none"> • Utilize forecasting to develop realistic new development business goals. • Mobilize partners to focus on business development.