

Summary of Recommendations and Issues

The following table show how each BBGI recommendation addresses key issues and achieve effectiveness and targeted outcomes.

Recommendations	Trapac Issues Addressed	Impacted Components of Enterprise Effectiveness	Target Outcomes
<p><i>I. REENGINEER AND REINSTITUTIONALIZE PROJECT DEVELOPMENT COMMITTEE</i></p>	<ul style="list-style-type: none"> • Substantial increases in project cost estimation • Significant delay in permit amendment filing • Failure to follow established tenant lease policies and procedures • Communication gaps between POLA Divisions, management, and BOHC 	<p>Internal Control Performance Accountability</p>	<ul style="list-style-type: none"> ✓ Adequate number of control points in project lifecycle under PDC oversight ✓ Established schedule of PDC meetings and agendas ✓ Reduction in project cost overruns ✓ Reduction in non-compliant actions
<p><i>II IMPLEMENT A FULL PROJECT LIFECYCLE ACCOUNTABILITY STRUCTURE</i></p>	<ul style="list-style-type: none"> • Lack of single point of project accountability across project lifecycle • Lack of clarity regarding the roles and responsibilities of project manager through the project lifecycle • Communication gaps between POLA Divisions, management, and BOHC 	<p>Communication Accountability Transparency</p>	<ul style="list-style-type: none"> ✓ Department-wide use of Project Lifecycle Accountability Structure as primary source of project information and decision-making ✓ Quicker communication of specific information to Executive level ✓ Enhanced consistency of data and information between divisions ✓ Improved outcomes in POLA performance metrics measuring financial sustainability

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<p>III. IMPLEMENT INDEPENDENT VALIDATION & VERIFICATION (IVV) IN PROJECT BUDGETING AND CONTROL</p>	<ul style="list-style-type: none"> • Substantial increases in project cost estimation • Ineffective action taken to revise tenant lease to adequately protect POLA against financial risk 	<p>Internal Control Performance Transparency</p>	<ul style="list-style-type: none"> ✓ Reduction in project budget revisions ✓ Fewer project cost overruns ✓ Adequate number of control points in project lifecycle ✓ Improved outcomes in POLA performance metrics measuring financial sustainability ✓ Development of oversight over performance metrics ✓ Enhanced consistency of data and information between divisions ✓ Shorter project development timeline ✓
<p>IV. ESTABLISH ACTIVE ROLES IN PROJECT CONTROL FOR FINANCE AND AUDIT</p>	<ul style="list-style-type: none"> • Substantial increases in project cost estimation • Failure to follow established tenant lease policies and procedures • Communication gaps between POLA Divisions, management, and BOHC 	<p>Internal Control Performance Communication Accountability</p>	<ul style="list-style-type: none"> ✓ Enhanced participation of Finance Division in project budgeting estimation and reporting ✓ Fewer project cost overruns ✓ Greater cost / revenue / risk sharing as percentage of project cost in project leases ✓ Reduction in non-compliant actions ✓ Improved outcomes in POLA performance metrics measuring financial sustainability ✓ Development of oversight over performance metrics

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<p><i>V. PROMOTE CULTURE OF RISK MANAGEMENT ACROSS ENTERPRISE</i></p>	<ul style="list-style-type: none"> • Ineffective action taken to revise tenant lease to adequately protect POLA against financial risk • Communication gaps between POLA Divisions, management, and BOHC 	<p>Communication Accountability Transparency</p>	<ul style="list-style-type: none"> ✓ Shorter project development timeline ✓ Reduction in non-compliant actions ✓ Enhanced reporting of Executive decisions and the specific actions that those decisions authorize
<p><i>VI. EXPLORE OPPORTUNITIES TO INTEGRATE AND ALIGN INFORMATION TECHNOLOGY SYSTEMS</i></p>	<ul style="list-style-type: none"> • Communication gaps between POLA Divisions, management, and BOHC 	<p>Internal Control Performance Communication Accountability Transparency</p>	<ul style="list-style-type: none"> ✓ Greater availability of cost and financial information from POLA information systems ✓ Enhanced consistency of data and streamlined interfacing of information between divisions