



Office of the Inspector General
2150 Webster Street, 4th Floor, Oakland, CA 94612
T: 510-464-6141
E: inspectorgeneral@bart.gov

Providing independent oversight of the District's use of revenue.

Date: February 12, 2026

To: BART Audit Committee

From: Claudette Biemeret, Inspector General

RE: OIG Report *Performance Audit on the Link21 Program*

Attached for your consideration is the Office of the Inspector General (OIG) report *Performance Audit of the Link21 Program*, conducted on the OIG's behalf by BCAWR, an independent consulting firm with financial and auditing expertise. We thank BCAWR for their thorough work and appreciate the cooperation and assistance provided by BART staff throughout the audit.

Link21 is a multi-billion-dollar, multi-agency capital program with significant operational, financial, and environment implications for BART and the Northern California Megaregion. Early independent reviews such as this audit help ensure that governance structures are well defined, planning assumptions are evidence-based, and public commitments around cost, risk management, and outcomes are backed by accountable processes.

BCAWR determined that Link21 is fundamentally on track. Staff are doing work consistent with the program's goals and spending appears consistent with intended purposes. Still, there are areas where stronger controls and administrative discipline would better protect BART, prevent avoidable costs, and position the program for long-term success. These are opportunities to strengthen oversight, not major failures.

This report and accompanying presentation provide the BART Audit Committee and the public with information on BART's use of more than \$121 million for the Link21 Program. It also explains how implementing our recommendations will strengthen oversight, improve decision-making, and ensure public funds support a well-managed program as it moves into its next phases.