

Fiscal Year:
2025 Annual Report
2026 1_{st} Quarter Snapshot
2026-2028 Audit Plan

Office of the Inspector General



November 10, 2025



Inspector General Message

We continued to deliver results, recovering funds, exposing misconduct, and driving systemic improvements. We approached every investigation and audit with rigor while also recognizing the human side of oversight. Whether guiding whistleblowers, clarifying expectations, or holding bad actors accountable, we led with fairness and professionalism. That balance of firmness and understanding is the bedrock of our work.

Whistleblower Complaints

- 318 Total Received as of 6-30-25
- 126 Investigated
 - 51 Substantiated
 - 54 Not Substantiated
 - 21 Inconclusive
- 68 Forwarded
- 112 Declined
- 12 Under Investigation



Fraud, Waste, & Abuse Investigations

FY25 Highlights

- 74 new complaints received
- 32 investigations closed; 12 reports issued
- 16 recommendations made
- \$106,872 recovered in FY25
- \$216,000 total recoveries FY22–FY25

“Besides those measurable dollars, our investigations help stop fraud before it happens. Though difficult to quantify, it is a return on investment that compounds over time.”

—Claudette Biemeret, Inspector General

Investigations: FY26 Q1 Update

Investigations Activity FY26 Q1

- Completed - 2
- Active - 15
- New complaints - 22

New Complaints Disposition

- Accepted – 9
- Forwarded – 3
- Declined – 10

Performance Audits 7-1-24 to 9-30-25

Major Progress

- Overtime audit issued.
- Link21 & change order audits pending release.
- Workers' comp audit report writing and quality review underway.
- Inventory & take-home vehicle audits launched.

Audit Plan Update

- Released Fiscal Year 26–28 Audit Plan:
Refocused on cost savings, risk mitigation, and operational impact.

OUR WORK STANDS UP

Our quality framework is based on the professional standards we follow for our audits.



Quality Management

To ensure our findings are reliable, accurate, and fair, the OIG team follows clear policies and structured audit programs to:

- Stay organized.
- Set the right goals.
- Track progress from start to finish.
- Review projects.
- Ensure work is sound.

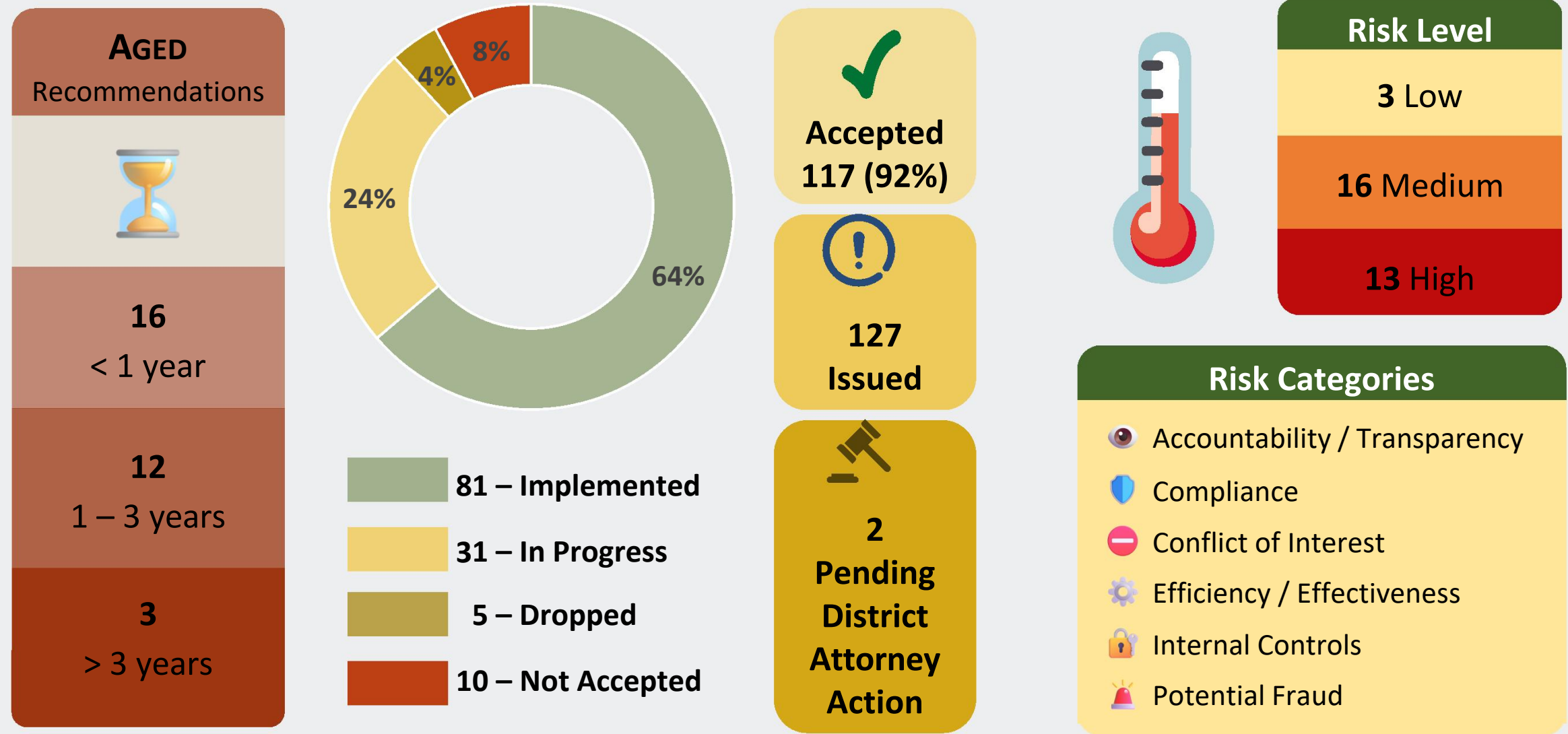
Before any report is published:

- An independent reviewer confirms conclusions are backed by evidence.
- We use a GAGAS-based checklist to verify that each audit meets professional standards.

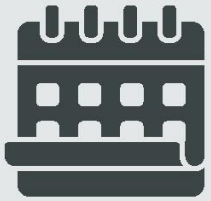
Quality is a continuous process, not a one-time step.

- Each year, we review risks.
- Test how well our quality system is working.
- Make improvements if needed.

Tracking Audit & Investigation Recommendations



Recommendation Dashboard Key Benefits



Recommendations by Fiscal Year

Explore, filter, and quickly summarize both investigative and audit recommendations by the year they were issued.

Recommendations by Risk Category

Grasp the root problems that recommendations tackle: fraud risks, inefficiencies, and more.



Recommendations by Status

Track what has been done, what is in motion, and what management opted not to pursue.

Potential & Realized Benefits

Discover how much money has been recovered and the amount assessed for possible recovery.



Fiscal Year 2025 Spending Snapshot

Costs are not inclusive of fiscal year 2024 expenditures that may have also applied to the projects.

OIG Workforce Efforts - \$1,316,122

Audits, investigations, hotline, consultant oversight, engagement, & more.

Fraud Examination Services - \$185,475

Sophisticated analysis and forensic accounting for fraud investigations.

Overtime Audit - \$149,034

Expansive evaluation of overtime use, processes, and trends.

Tech for Audits & Investigations - \$47,495

Research, analysis, and management tools to enhance performance.

Workspace & Equipment Enhancements - \$26,669

Finished up workspaces and invested in laptops powerful enough for our needs.

Link21 Spending Audit - \$226,240

Deep dive into \$121.4M in consultant costs on this megaregion project.

Construction Contract CO Audit - \$160,741

Detailed assessment of change order processes and compliance.

Inventory Audit - \$53,504

Comprehensive review of inventory management, controls, and data.

Professional Development - \$32,612

Strengthened skills and equipped OIG staff to deliver quality results.

Engagement & Administration - \$7,165

BART employee and public outreach, OIG website, and office supplies.

Fiscal Year 2026 Budget

Employee Compensation	\$1.75M
Consultant Services	\$857k
Professional Development	\$43k
Tech for Audits & Investigations	\$39k
Engagement & Administration	\$14k
Total FY26 Budget	\$2.7M

Short-Term Goals



Complete a peer review of our quality management system under updated standards.



Enhance the recommendation dashboard's usability and stakeholder value.



Create a new investigative auditor position that specializes in construction.



Participate in the Association of Inspectors General 2025 Annual Training Conference.



Issue our Link21 and Construction Contract Change Order audits.

OIG News

- Completed risk assessment to strengthen oversight quality.
- Welcomed Jordan Sweeney, OIG Investigative Auditor.
- Deputy IG Jorge Oseguera earned his Certified Fraud Examiner (CFE) designation.
- Executive Assistant Jessica Spikes earned her Certified Inspector General Auditor (CIGA) designation.
- Updated interview room.
- Attended ACFE Fraud Conference.



**BART OIG at the
ACFE Global Fraud Conference**

Fiscal Year 26-28 Audit Plan Overview

Purpose & Approach

- Early update to sharpen focus on cost savings and risk mitigation
- Builds on lessons learned and aligns with BART's most pressing risks
- Shifts from broad categories to narrow, targeted audits

Adjustments & Impact

- Removed Hiring Practices audit (hiring freeze, fewer allegations)
- Refocused on work areas with greater cost control potential
- Provides actionable insights to reduce costs, prevent waste, and strengthen accountability

Audit Categories: What's on the Radar?



Asset Management

Track equipment, manage disposal, address unused assets, enforce warranties



Impact → Prevent losses, boost accountability



Benefits Administration

Verify calculations, flag fraud risk, monitor leave accruals, recover overpayments



Impact → Catch misuse, ensure compliance



Capital Projects

ROI Analysis, lifecycle costing, preventative maintenance, funding compliance



Impact → Avoid overruns, sustain value

Audit Categories: What's on the Radar?

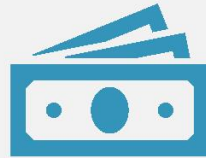


Contracting

Monitor performance, ensure fair bids, oversee on-call contracts



Impact → Plus leaks, strengthen trust



Employee Compensation

Contain premium pay, code pay/benefits accurately, ensure reporting accuracy, track separation costs



Impact → Prevent overpayments, reduce risk



Non-Revenue Vehicles (NRVs)

Assign fleet properly, maintain & track, review take-home policies, monitor usage



Impact → Cut misuse, reduce costs



Questions?

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