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

Date: March 4, 2026

To: BART Board of Directors

From: Claudette Biemeret, Inspector General

RE: OIG Fiscal Year 2026 Semiannual Report

Attached for your consideration is the Office of the Inspector General's (OIG) Fiscal Year 2026 Semiannual Report. This report provides BART's Board of Directors, advisory committees, and the public with a clear account of our independent oversight work. It summarizes our key audits, investigations, and other activities conducted during the reporting period; highlights recommendations to strengthen efficiency and accountability; and outlines our ongoing efforts to prevent and detect fraud, waste, and abuse across the District.

The credibility of the OIG rests on independence, both in structure and in practice, so that our work remains objective, trusted, and free from interference. Guided by that standard, during the first six months of fiscal year 2026 we advanced our strategic goals by focusing on high-risk areas across BART and conducting work designed to strengthen internal controls, improve decision-making, and support sound governance. To date, these efforts have resulted in the recovery of nearly \$2 million for the District and an immeasurable amount of fraud and waste prevention.

This reporting period also reflects our continued emphasis on results and follow-through. We advanced major audits; addressed allegations of fraud, waste, and abuse; and monitored the implementation of prior recommendations to ensure corrective actions meaningfully address our findings and reduce future risk.