



Review of Directors' Use of District Property for Fiscal Year 2025

INTERNAL AUDIT REPORT—FISCAL YEAR (FY) 2025



BART Performance & Audit Department Internal Audit Report

Review of Directors' Use of District Property for Fiscal Year 2025

25PER001

Issue Date: September 3, 2025

Audit Work Performed by: Mehiya Thomas, Principal Internal Auditor

Audit Work Reviewed/Approved by: Michael Wilkison, Internal Audit Manager

Approved to Issue: 
Dennis Markham,
Director of Performance and Audit

1. Background

Internal Audit (IA) has reviewed for compliance with the requirements of the San Francisco Bay Area Rapid Transit District's (District) Rules of the Board of Directors, Board Rule 5-3.5, Use of District Property Other than Automobiles. Rule 5-3.5 requires that the Performance and Audit Department shall complete an annual review of the previous fiscal year for compliance with the requirements of the rule, and, at its discretion, may conduct an audit based on the results of the review.

This review report, including a list of properties issued to each Director, will be submitted to the next Administration Committee after September 15 for review and forwarding to the full Board.

- Directors may have use and possession of specifically identified District property that is comparable in cost and function to equipment available to District employees.
- Directors shall request all District property through the District Secretary's Office.
- The District Secretary shall make and maintain a list of District property that is issued to each Director, and the list shall be available for periodic review and audit, as required.
- The property shall be returned when a Director leaves office.

Prior Audit Review:

In September 2024, Internal Audit conducted a review of the District's compliance with the requirements of Board Rule 5-3.5, Use of District Property Other Than Automobiles, for FY 2023 - 2024. There were no findings.

2. Purpose

The purpose of our review was to determine whether the District and the Board of Directors complied with the requirements of Board Rule 5-3.5 for the fiscal year ending June 30, 2025.

3. Scope & Methodology

To accomplish our objectives, IA reviewed the requirements of the Board Rule, reviewed the prior year's report, examined the relevant records maintained by the District Secretary, notified and confirmed with Directors of the property listed in the District's records, and reviewed compliance procedures with the staff of the District Secretary's Office. IA used the Rules of the Board of Directors, Board Rule 5-3.5, as criteria for the review.

IA provided the District Secretary (interim) with a draft copy of our review report on September 3, 2025. The District Secretary (interim) provided comments on September 3, 2025, which were incorporated into the report.

4. Summary of Review

We found that in fiscal year 2025, the District complied in all material respects with the requirements of Board Rule 5-3.5.

The most recent Board of Directors' List of Equipment, maintained by the District Secretary for FY 2025, included thirteen members; nine current Directors and four former Directors (one each from Districts 1, 3, 7, and 9) who had departed the Board of Directors in 2024. The former Directors from Districts 3 and 7 had equipment that was returned before they left the District. IA verified that the former Directors for Districts 1 and 9 had no District property issued or in their possession.

Six out of the nine current Directors had equipment as of June 30, 2025. Two new members from Districts 3 and 9, along with one incumbent member from District 6, had a Mobile Smartphone. Additionally, a new member from District 1 had a Mobile Smartphone and a Tablet Computer, while another new member from District 7 had a Tablet Computer and a phone accessory. An incumbent member from District 5 has five items, including a Mobile Smartphone, a Tablet Computer, and three phone accessories, which were all confirmed. The remaining three Directors in Districts 2, 4, and 8 had no equipment issued.

A list of property issued to each Director as recorded in the District's records for fiscal year 2025 is shown in Table 1 on the next page.

Table 1: Schedule of District Property in Directors' Custody as of June 30, 2025

District/Director	Name	Property Description	Explanation
District #1	Debora Allen (Former Member)	(No Equipment)	
District #1	Matthew Rinn (Current Member)	Mobile Smartphone, Tablet Computer	
District #2	Mark Foley (Incumbent Member)	(No Equipment)	
District #3	Rebecca Saltzman (Former Member)	(No Equipment)	Returned Tablet Computer.
District #3	Barnali Ghosh (Current Member)	Mobile Smartphone	
District #4	Robert Raburn (Incumbent Member)	(No Equipment)	
District #5	Melissa Hernandez (Incumbent Member)	Mobile Smartphone, Tablet Computer, and Three (3) Phone Accessories	
District #6	Elizabeth Ames (Incumbent Member)	Mobile Smartphone	
District #7	Lateefah Simon (Former Member)	(No Equipment)	Returned Mobile Smartphone.
District #7	Victor Flores (Current Member)	Tablet Computer, and One (1) Phone Accessory	
District #8	Janice Li (Incumbent Member)	(No Equipment)	
District #9	Bevan Dufty (Former Member)	(No Equipment)	
District #9	Edward Wright (Current Member)	Mobile Smartphone	