



APPLICATION FOR APPOINTMENT TO THE BART AUDIT COMMITTEE PUBLIC MEMBER SEAT

The Audit Committee for the San Francisco Bay Area Rapid Transit District (BART) assists the Board of Directors ("Board") in discharging its oversight responsibilities for financial management, operational effectiveness, ethics, and regulatory compliance of the San Francisco Bay Area Rapid Transit District ("District"), specifically in the areas under the direction of the Office of the Inspector General (OIG), the Controller-Treasurer, and Performance and Budget.

The role of the Audit Committee is to provide independent oversight and advice to the Board of Directors regarding the effectiveness and efficiency of operations, reliability of reporting for internal and external use, and compliance with applicable laws and regulations. It achieves this by providing a forum to discuss and pursue opportunities for improvements in business and performance operations, financial and nonfinancial reporting, and internal controls, as identified through audit and investigation reports of the District, whether conducted internally or by an external entity.

The Audit Committee shall be comprised of five voting members, including three Board Directors and two public members with governmental financial expertise. It shall meet at least four times per year, with authority to convene additional meetings as needed.

The Audit Committee is a legislative body for the purposes of the Brown Act. Accordingly, committee meetings are open public meetings subject to the noticing and meeting requirements under this law except in those proceedings where a closed session may be appropriate and required.

Audit Committee Public Member Requirements

Public members serving on the Audit Committee shall be appointed by a majority of the full Board of Directors through this application process.

Public members shall possess the independence, experience, and collective technical expertise necessary to carry out the duties of the Audit Committee.

Public members shall be residents within the District's boundaries.

Public members are subject to conflict-of-interest laws and must file an annual Form 700, Statement of Economic Interests, with the District Secretary.

It is important that you complete all parts of the application. If your application is incomplete or does not clearly show the experience and/or training required, your application may not be accepted.

<i>The application process will include two phases:</i>	
PHASE 1 – Application and Recommendation Review	
<i>All applications will be reviewed for all Membership Representation requirements and qualifications, letters of recommendation, and any supplemental documents.</i>	
PHASE 2 – BART Board of Directors Appointment	
<i>Selected candidates will be invited to appear before the Board of Directors to briefly explain their interest in serving on the committee, followed by a Board vote.</i>	

I. **Personal Information**

Please consider my application for the following representation(s) on the BART Audit Committee:

First, Last Name:	MELISSA WONG	Residence Address:	[REDACTED]
Mailing Address	[REDACTED]	County of Residence:	Alameda
Main Phone:	([REDACTED]) [REDACTED]	Alternate Phone:	([REDACTED]) [REDACTED]
Email Address:	[REDACTED]	Occupation:	Sr Financial Services Specialist

II. **Recommendation Contact Information** (must provide **two** recommendations)

Please provide the contact information for the individuals recommending your appointment and attach their letters of recommendation to this application.

First Name:	David	Last Name:	Sayen
Mailing Address	[REDACTED]	City & Zip:	[REDACTED]
Phone:	([REDACTED]) [REDACTED] - [REDACTED]	Email Address:	[REDACTED]
First Name:	Aaron	Last Name:	Cooperband
Mailing Address	[REDACTED]	City & Zip:	[REDACTED]
Phone:	([REDACTED]) [REDACTED] - [REDACTED]	Email Address:	[REDACTED]

III. **Personal Statement of Interest**

Briefly explain your interest in serving on the BART Audit Committee. Please feel free to attach **additional** pages.

Please see additional page.

IV. **Expertise**

What expertise do you have in governmental accounting, financial management, performance auditing, or conducting investigations of fraud, waste, or abuse? Attach additional sheets if needed.

Please see additional page.

V. **Technical Knowledge**

What technical knowledge do you have of accounting, financial or performance auditing, financial reporting, and internal controls, including an understanding of and ability to apply the Government

Auditing Standards, accounting standards issued by the Government Accounting Standards Board, and a recognized internal control framework. Attach additional sheets if needed.

Please see additional page.

VI. **Professional Certifications**

What relevant professional certifications do you hold, such as Certified Public Accountant, Certified Internal Auditor, Certified Fraud Examiner, Certified Inspector General, Certified Internal Controls Auditor, Certified Information Systems Auditor, or a similar professional certification. Relevant experience may substitute for such certification in the Board's discretion. Attach additional sheets if needed.

All are currently inactive as I do not need for practice: Certified Public Accountant (CA, # 68060); Certified Internal Auditor (# 22547); Certified Government Financial Manager (Association of Government Accountants, # 7034).

VII. **No Conflicts of Interest**

Within the past 10 years have you had any affiliation with the District or with a firm that has done business with the District? Answer: No.

VIII. **Term**

Public members shall serve two-year terms and are eligible to serve up to six years total.

IX. **Organizations/Group Membership**

List any organizations or groups that you belong to or are involved with that you believe bear relevance to your candidacy for service on the Audit Committee:

Organization Name:	Legal Assistance for Seniors, Oakland	Position:	Board member, Finance Committee
Organization Name:	Diversity in Health Training Institute, Oakland	Position:	Board member, Finance/Audit (until 4/2022)
Organization Name:		Position:	
Organization Name:		Position:	

Applicant Signature:  Date: November 1, 2023

Return this form and relevant attachments to the BART Office of the District Secretary:

In person or by courier: 2150 Webster Street, 10th Floor, Oakland, CA 94612 or U.S.P.S.
BART District Secretary's Office, P.O. Box 12688, Oakland CA 94604 or email to
boardofdirectors@bart.gov . Feel free to call (510) 464-6080 with any questions.

Final Filing Date - **UNTIL FILLED**

Thank you for your interest in serving on the BART Audit Committee.

Melissa Wong application
Additional pages:

III. Personal Interest

I believe in public transportation and have used BART throughout all my adult life and most of my career. My recent office locations have been within 10 miles and, unfortunately, are not easily accessible by public transportation. That aside, I believe I can add value to the Audit Committee as a seasoned professional with an interest in internal controls and process improvements. My three decades in public service shows a variety of financial management skills, but I have also devoted personal time as a board member of local nonprofits and their finance committees as well as a budget task force member in my city. I believe my passion for volunteerism along with experience and skill set are equally important aspects that I can bring to the table.

IV. Expertise

I started my career in the U.S. Department of Housing & Urban Development (HUD), Office of the Inspector General (OIG), and it set a good foundation. There, I was able to obtain qualifying experience to get my CPA license as the first person to be licensed in CA with only HUD audit experience after appearing in front of the qualifications board. I also have CIA and Certified Government Financial Manager (CGFM) designations. They are all inactive because I do not need them in my recent roles. In the OIG, I have also conducted performance audits internally in the department and externally (State, local governments, management agents and housing authorities). I have worked with the U.S. Attorney's Office and was credited with the first equity skimming case in Northern California and completed a three-month detail with the internal department of the San Francisco branch of the Federal Reserve Bank.

Since OIG, I moved to multiple financial management positions, having to report, project, coordinate, collaborate, monitor, and oversee programs and operations. These roles allowed me opportunities to improve processes and procedures and to work well with auditors, when necessary, whether they be from an OIG, State, or an audit firm. I also completed a six-month appointment in my city's budget task force, and our meetings followed the Brown Act. I am familiar with the interworking of the government from the federal level to the local jurisdictions (city and county). You will find someone who sees organizations in more than one lens and who has had success improving programs and operations as an auditor as well as being in a position of authority or in an advisory or oversight role.

V. Technique Knowledge

I possess the full scope of experience in accounting, auditing, reporting, and internal controls. Most of my decade of auditing experience in an Office of Inspector General (OIG) was in conducting compliance and performance audits and we followed the Yellow Book standards. However, I also have conducted financial statement audits as an auditor and a supervisor which allowed me to obtain qualifying experience to get a CPA in California and subsequently signed off two auditors for their licensures. I also have managed an accounting department as the director of a local health system with over \$1B in expenses and have gotten a clean opinion in our annual financial statement audits. In between these roles, I was a federal manager in two agencies where, annually, I was the coordinator responsible for regional management's compliance with the Office of Management and Budget (OMB) Circular A-123. This is to the federal government what the Sarbanes-Oxley Act (SOX) is to the non-federal and private sectors. In each of these federal agencies, I was the financial manager who coordinated with the directors to ensure adequate testing and attestation of regional controls and processes before the certification rolled up to agency leaders. In a third agency, I was the finance manager and responsible for the region's year end closing and this lasted for almost ten fiscal years.

More recently, I worked as the audit coordinator where I was responsible for reviewing financial statement audits submitted by over 100 Community-based organizations (CBOs) that have contracts with Alameda County's Health Care Services Agency (HCSA); a quarter of the CBOs were required to submit a Single Audit. Some CBOs may submit an audit following Generally Accepted Auditing Standards (GAAS), but most were required to follow Generally Accepted Government Auditing Standards (GAGAS). I also collected the financial audits required by departments outside of HCSA to ensure they would be reviewed by the appropriate liaison. Since I was well versed in these reviews, I didn't need much training and jumped into the role quickly. In my last month, I coordinated the materials for HCSA to the County Auditor's Office as the County was subjected to the annual Single Act as well.

November 1, 2023

Dear Board of Directors:

I am applying for an appointment to the Audit Committee for the San Francisco Bay Area Rapid Transit District (BART)). I found the posting in Supervisor Lena Tam's October newsletter and am enthusiastically submitting this application packet, including two letters of recommendations and a resume detailing over 30 years of financial management experience in four federal agencies, a public health system and Alameda County. I am a Certified Public Accountant (CPA), Certified Internal Auditor (CIA) and Certified Government Financial Manager (CGFM), although I am inactive as I don't use these designations.

I am currently with the Budget & Fiscal Unit in the Alameda County Behavioral Health and oversee fiscal programs and grants. I have been a senior contract manager and was recently the department's audit coordinator, reviewing financial statement audits from our community-based organizations. Prior to County service, I was the Accounting Director in Alameda Health System.

I also have over 25 years of federal service with four agencies and held multiple financial and managerial roles covering financial reporting, systems, budget, compliance, and internal controls. I started the first ten years of my career as an auditor with the Office of Inspector General, U.S. Department of Housing & Urban Development (HUD) and conducted financial audits as well as internal and external compliance and performance audits. During a yearlong executive management program, I completed details at BART (financial analysis) and Federal Reserve Bank (internal audit). Although my BART detail was two months long, I always have a warm spot for the system. I hope you find this bit of trivia unique. BART has an archived article of my story from 2011 and, amazingly, it is still available online ([link](#)). In my spare time, I sit on the board of Legal Assistance for Seniors (Oakland, CA) and am an active member of its Finance Committee.

I hope you find that my education, experience, interests, and skills qualify me as a strong candidate for the Audit Committee position. I appreciate your time and consideration in reviewing my application packet and look forward to hearing from you soon.

Sincerely,

A handwritten signature in cursive script, appearing to read 'Melissa Wong', written in dark ink.

MELISSA WONG (she/her)
San Leandro, CA



MELISSA WONG (she/her)

EXPERIENCE

Alameda County, Health Care Services Agency (HCSA)

Behavioral Health, Oakland, CA

Senior Financial Services Specialist

April 2022 to present

Responsibilities as include:

- Overseeing the Substance Abuse Prevention and Treatment Block Grant (SABG) and other grant programs totaling \$40M in Fiscal Year 2024.
- Partnering with the Audit Unit to ensure timely submission of the County's Single Audit and compliance with other audit requirements including the California Department of Health Care Services (DHCS).

I have held roles as a Senior Contract Manager and Audit Coordinator including the following responsibilities:

- Ensuring financial audits submitted by Community-based organizations (CBOs) complied with audit requirements (over 100 CBOs).
- Supervising financial services specialists and training a new financial services specialist.
- Overseeing 60 contracts and serving as the technical financial and fiscal liaison for a third of them.
- Administration of assigned contracts, renewals, and amendments from preparation to execution, including packaging to management and compliance to the contract terms.
- Reviewing and maintaining accurate information relating to assigned contracts (e.g., reporting units, budget and fund allocation, maintenance of efforts, required documents). As needed, preparing board letters and budget modifications.
- Collaborating with internal procurement, program, and operational leads to managing contracts. Has led efforts to coordinate agency communication to the contractors.

City of San Leandro

Advisory Budget Task Force Member (unpaid)

October 2020 to March 2021

Accomplishments during the appointment included:

- Provided input on community priorities and budget balancing strategies to the City Council.
- Made recommendations to enhance community engagement in the budget process, reallocate department funds and help achieve long term financial sustainability.
- Contributed to two ad hoc committees: public engagement/participatory budgeting and summary of final recommendations.

MELISSA WONG

Alameda Health System (AHS), Oakland, CA

Director of Accounting Services

February 2019 to July 2020

Responsibilities included:

- Managed a department of five senior accounting analysts.
- Served as the expert on the agency's financial reporting and accounting system. Was the financial leader during the development and testing of a new electronic health record system and ensured timely and accurate reconciliation to the financial statements.
- Analyzed budget to actual variances and led briefings with the Chief Financial Officer on monthly trend analysis of operating expenses (almost \$1B in Fiscal Year 2020).
- Drafted policies and procedures and presented drafts to internal leaders (e.g., patient trust accounts, asset retirement, capital expenditures, prepaid expenses, imprest fund).
- Coordinated the annual financial audits and other types of audits (e.g., State tax/use audit).
- Led monthly budget committee meetings with executives to review capital project spending and presented budget status updates (\$60M in FY20).

Environmental Protection Agency (EPA), Region 9, San Francisco, CA

Financial Manager

November 2015 to March 2018

Responsibilities included:

- Second-level manager of two sections with ten financial specialists and accountants.
- The Financial Management Section provided a range of accounting, audit, and financial support. I oversaw the financial reporting and fiscal year-end closing; financial reviews of contracts, grants, and other agency programs; cost recovery and compliance analysis; audit coordination and follow-up; and technical guidance and customer support on issues relating to the accounting, payroll, travel and timekeeping systems.
- The Budget Section tracked the operating budget including payroll (\$115M) and travel (\$2.5M) expenses and the regional support account (\$11M). I allocated funds and full-time equivalent resources to the divisions and ensured proper spending and compliance with agency directives.

MELISSA WONG

General Services Administration (GSA), Region 9, San Francisco, CA

Financial Management Officer

December 2005 to November 2015

Responsibilities included regional oversight of the following:

- A staff of twelve financial and budget analysts.
- Financial reporting and complex budget and financial reviews, analysis and monthly reports to the Regional Administrator and Central Office. I coordinated every regional fiscal yearend closing with the Finance Center.
- Financial and information systems including the agency's accounting and travel systems and the budgetary database for lease property inventory. I contributed to national workgroups to upgrade and implement system improvements.
- Revenue totaling over \$1B (second highest of 11 regions). Revenue sources were mainly from rental of federal and leased space and reimbursable work agreements. I submitted two-year budget forecasts, reported monthly and year-end measures to the Regional Administrator and ensured the region achieved revenue performance measures.
- Budget of over 1,100 leases totaling \$600M (third highest region) including two-year projections and fiscal year end spending analysis.
- Cross disciplinary coordination between the contracts, budget, and financial communities to ensure accurate and timely recording, reporting, and closeout. I led efforts to upgrade the procurement system and reconciliation between the procurement and accounting systems.
- Leadership in internal management reviews of field office operations. I performed financial reviews and reported to senior management in exit conferences.

U.S. Department of Health & Human Services (HHS)

Centers for Medicare & Medicaid Services (CMS), Region 9, San Francisco, CA

Supervisory Financial Management Specialist

July 2000 to December 2005

Responsibilities included:

- Managing a staff of ten financial specialists and accountants and two commissioned corps officers who conducted medical reviews.
- Oversight of Medicare funds and expenditures: financial reporting; reviews of contractor compliance with agency policies and regulations; contractor budget planning and controls (\$250M); and adherence to provider audit and reimbursement policies and guidance.
- Audit coordination between the region, Medicare contractors and providers, Office of Inspector General, Government Accountability Office, Legal Counsel, Central Office, and other regional offices. I was also responsible for ensuring timely responses to all financial inquiries under the Freedom of Information Act.

MELISSA WONG

- Leading the national financial and performance reviews of provider reimbursable costs. As the project leader, I oversaw the national review team (over 30 team members) and was responsible for six national reports. After the process, I provided a white paper to Central Office, resulting in changes to future national reviews.

U.S. Department of Housing & Urban Development (HUD)

Office of Inspector General (OIG), Pacific/Hawaii District, San Francisco, CA

Senior Auditor

July 1991 to July 2000

I conducted numerous financial, compliance and performance audits and surveys involving levels within the Department, external stakeholders, Legal Counsel, the U.S. Attorney's Office, and state and local governments. Major accomplishments included:

- Performing the first financial statement audit of a HUD-owned project in the nation and becoming the first auditor to obtain a CPA license from California based on the Department's experience.
- Supervising auditors in the financial audits of HUD-owned projects. As the supervisor, I attested to their experience to the California Board of Accountancy, allowing the auditors to be licensed as Certified Public Accountants (CPAs).
- Credited with the first civil case in equity skimming in the Pacific/Hawaii district, working with the U.S. Attorney's Office in Northern California. This involved complex cost analysis and a thorough review of federal and local government regulations.

CERTIFICATIONS (currently inactive)

- **Certified Public Accountant** (California, # 68060)
- **Certified Internal Auditor** (# 22547)
- **Certified Government Financial Manager** (# 7034)

EDUCATION

California State University, East Bay

Bachelor of Science in Business Administration; Option in Accounting

Executive Leadership Program

U.S. Department of Agriculture Graduate School

The yearlong program included completion of three work details: financial analysis in **Bay Area Rapid Transit (BART)**; program analysis in the **U.S. Department of Commerce**; and internal audit in **Federal Reserve Bank**.

OTHER SKILLS and ACTIVITIES

- Proficiency in Excel, Word, PowerPoint and Adobe Acrobat.
- Proficiency and extensive working experience in virtual meeting space and file sharing tools.
- In-Home Supportive Services (IHSS) provider, completion of a home care certificate program.
- Financial Coach with Eden Housing Savers Program, as needed.

DAVID SAYEN

October 30, 2023

Reader
Bay Area Rapid Transit

Dear Reader:

I am writing in support of the application of Melissa Wong to the audit committee. I have known Ms. Wong for over 20 years and she is an individual of the utmost integrity, business acumen, and commitment to our community.

I recruited Melissa to manage the accounting branch at the Centers for Medicare and Medicaid Services where I was the Associate Regional Administrator for Financial Management. She was instrumental in our achievement of the first clean audit opinion for our regional office. She has a deep understanding of governmental accounting and is a pleasure to work with.

Sincerely,

A handwritten signature in black ink, appearing to read 'David Sayen', with a stylized flourish extending from the end.

David Sayen
Trustee, Alameda Health System
Board Member, Alameda City Health District

From: [Aaron Cooperband](#)
To: [Melissa Wong](#)
Subject: recommendation letter
Date: Monday, October 30, 2023 11:13:32 PM

October 31, 2023

To Whom It May Concern:

Melissa Wong has asked me to write her a letter of recommendation, as I understand that she is applying for a position with BART as a member of their Audit Committee.

Melissa and I both served on the Board of DHTI, Diversity in Health Training Institute, over a period of two years ending in 2022. I was the Treasurer at DHTI, as well as chair of the Finance Committee. My background is in Finance. I have an MBA, have worked as a derivatives trader on Wall Street, and am currently a Financial Advisor.

While we were both Board Members at DHTI, Melissa and I worked closely and frequently on financial oversight-related matters, including audit. Her CPA and audit experience was invaluable to the organization.

In addition to her oversight role, I found that Melissa was a thoughtful individual who provided useful advice to the organization. You could count on her to be there when needed, and with her homework done, which can sometimes be a problem with a volunteer Board.

I recommend Melissa without reservations.

Sincerely,

Aaron Cooperband
Former Treasurer and Finance Committee Chairperson
Diversity in Health Training Institute

Home Address:

[REDACTED]

[REDACTED]

Phone: [REDACTED]