



Office of the Inspector General FY 2022-2024 Audit Plan

December 2, 2021

A U D I T

Statutory Mandates



- California Public Utilities Code §28841 requires the OIG to:
 - Conduct audits of the District's programs and operations
 - Identify opportunities for efficiencies and to improve data quality
 - Identify best practices
 - Make recommendations
- California Government Code §1236 requires that we conduct our audits in compliance with professional auditing standards

Performance Audits



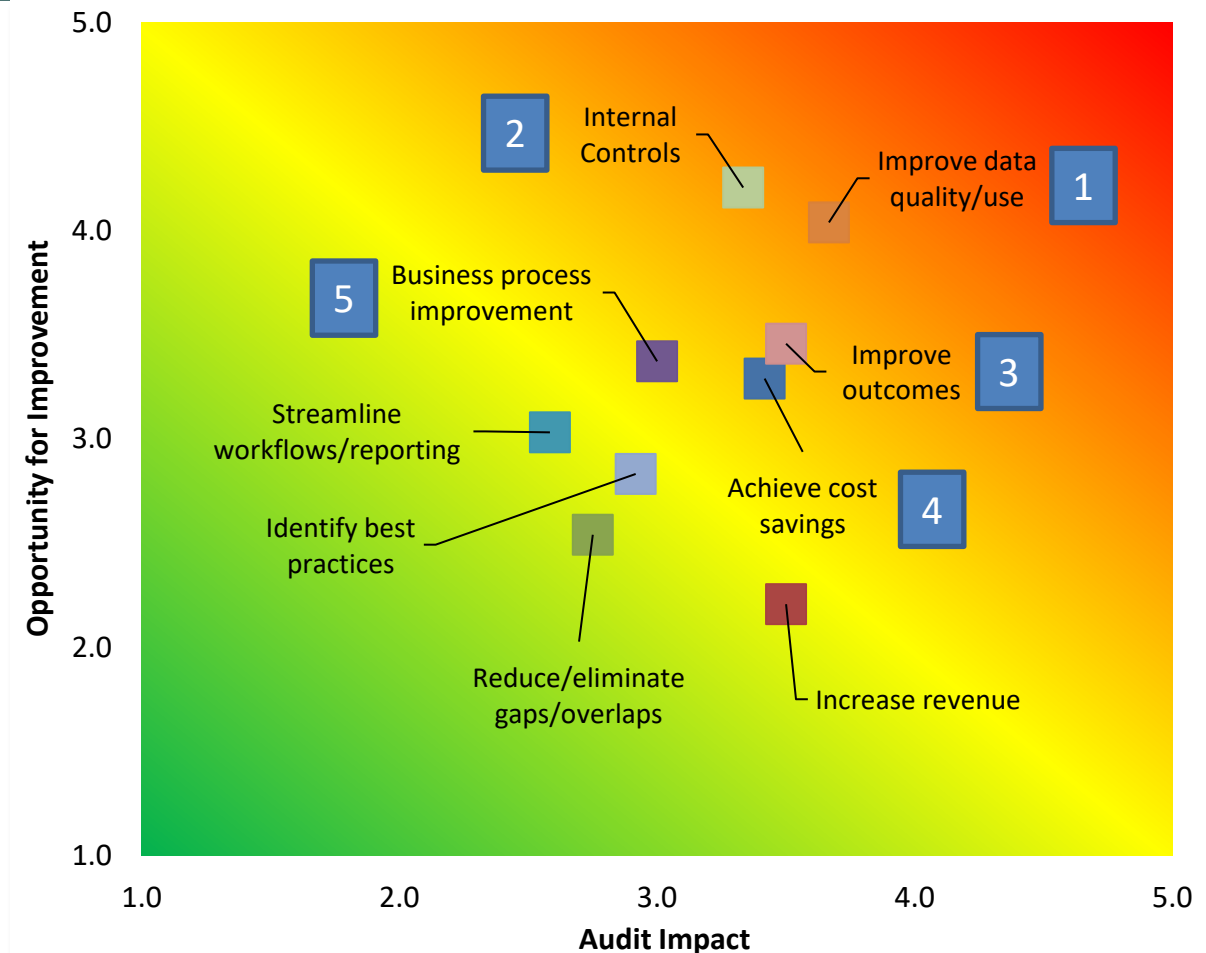
- Statutory requirements fit the Government Auditing Standards' definition of a performance audit
- Performance audit objectives vary and address management's responsibility to provide services based on the "five E's":
 - Effectively
 - Efficiently
 - Economically
 - Ethically
 - Equitably



Risk Assessment to Inform Audit Plan



- Identified areas where a performance audit is most likely to identify opportunities for improvement
- High risk scores do not mean a department is not well managed
- Five areas scored highest:
 - Improve data quality/use
 - Internal controls
 - Improve outcomes
 - Achieve cost savings
 - Business process improvement



Other Factors Considered



- Relevance
- Best practices
- Opportunity for improvement
- Actionable
- Input
- Strategic Plan Framework



FY 2022-2024 Audit Plan



- Five audits by OIG staff:
 - Span of Control
 - Employee Compensation and Reporting
 - Construction Contract Change Orders
 - Contract Solicitation Practices
 - Inventory Management
- Two audits by consultants:
 - Asset Management
 - Organizational Assessment of BART's Financial Structure



FY 2022-2024 Audit Plan



QUESTIONS?



510-464-6132



hrichar@bart.gov



bart.gov/oig

The Office of the Inspector General Holds in High Regard its Duty to Protect the Public's Interests

Integrity ● Accountability ● Transparency ● Honesty

