

**San Francisco Bay Area Rapid Transit
District**

2150 Webster Street, P. O. Box 12688, Oakland, CA 94604-2688



COMMITTEE MEETING AGENDA

Tuesday, November 16, 2021

1:00 PM

via Teleconference Only.

Audit Committee

SAN FRANCISCO BAY AREA RAPID TRANSIT DISTRICT
2150 Webster Street, P. O. Box 12688, Oakland, CA 94604-2688

NOTICE OF MEETING AND AGENDA
AUDIT COMMITTEE
November 16, 2021
1:00 p.m.

COMMITTEE MEMBERS: Directors Allen (Chairperson), Dufty, Saltzman, Parry, and Willis
Chairperson Allen has called a Meeting of the Audit Committee on Tuesday, November 16, 2021,
at 1:00 p.m.

Please note, pursuant to Governor Newsom's Executive Order N-15-21, public participation for
this meeting will be via teleconference only.

Presentation materials will be available via Legistar at <https://bart.legistar.com>

You may join the Committee Meeting via Zoom by calling 1-669-900-6833 and entering access
code 856 4869 2077.

If you wish to make a public comment:

- 1) Submit written comments via email to board.meeting@bart.gov, using "public comment" as the subject line. Your comment will be provided to the committee and will become a permanent part of the file. Please submit your comments as far in advance as possible. Emailed comments must be received before 4:00 p.m. on November 15 in order to be included in the record.
- 2) Call 1-669-900-6833, enter access code 856 4869 2077, dial *9 to raise your hand when you wish to speak, and dial *6 to unmute when you are requested to speak.

Public comment is limited to three (3) minutes per person.

Jacqueline R. Edwards
District Secretary

AGENDA

1. Call to Order.
2. Introduction of New Members of the Audit Committee.

3. Presentation of Drafts of Independent Audit Reports for the Fiscal Year Ended June 30, 2021. For Information/Discussion.
- a) BART Annual Financial Statements
 - b) Independent Auditor's Report on Financial Statement of BART's Retiree Health Benefit Trust
 - c) Independent Auditor's Report on Financial Statement of BART's Survivors Benefit Trust
 - d) Agreed Upon Procedures Report for Evaluation of Board of Directors' Expenses
 - e) Independent Auditor's Report on Compliance for Measure B Program and Report on Internal Control over Compliance
 - f) Independent Auditor's Report on Compliance for Measure BB Program and Report on Internal Control over Compliance
 - g) Independent Auditor's Report on Compliance for Public Transportation Modernization, Improvement and Service Enhancement Account Guidelines (Proposition 1B PTMISEA Funds) and Report on Internal Control over Compliance
 - h) Independent Auditor's Report on Compliance with the Transportation Development Act (TDA) and Report on Internal Control over Compliance
 - i. State Transit Assistance Program
 - ii. Low Carbon Transit Operations Program (LCTOP)
 - iii. State of Good Repairs Program (SGR)
 - i) National Transit Database Audit Report - Independent Accountant's Report on Applying Agreed-Upon Procedures
 - j) National Transit Database Report - Independent Auditor Statement - Financial Data Review
 - k) Single Audit Report
 - i. Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards
 - ii. Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance

Attachments: [a\) BART Annual Financial Statements](#)
[b\) Independent Auditor's Report on Financial Statement of BART's Retiree Heal](#)
[c\) Independent Auditor's Report on Financial Statement of BART's Survivors Be](#)
[d\) Agreed Upon Procedures Report for Evaluation of Board of Directors' Expens](#)
[e\) Independent Auditor's Report on Compliance for Measure B Program and Re](#)
[f\) Independent Auditor's Report on Compliance for Measure BB Program and R](#)
[g\) Independent Auditor's Report on Compliance for Public Transportation Mod In](#)
[h\) Independent Auditor's Report on Compliance with the Transportation Develop](#)
[i\) National Transit Database Audit Report - Independent Accountant's Report on](#)
[j\) National Transit Database Report - Independent Auditor Statement - Financial](#)
[k\) Single Audit Report](#)

4. Fiscal Year 2021 Internal Audit Activities Report. For Information/Discussion.

Attachments: [Fiscal Year 2021 Internal Audit Activities Report - Memo](#)
[Fiscal Year 2021 Internal Audit Activities Report - Presentation](#)
[Fiscal Year 2021 Internal Audit Activities Report - Report](#)

5. Office of the Inspector General's Quarterly Activities Report for July - September 2021. For Information/Discussion.

Attachments: [Office of the Inspector General's Quarterly Activities Report - Presentation and f](#)

6. Presentation of Investigation Reports from the Office of the Inspector General. For Information/Discussion.

Attachments: [Presentation of Investigation Reports from the Office of the Inspector General - I](#)

7. Office of the Inspector General's Audit Plan. For Information/Discussion.

Attachments: [Office of the Inspector General's Audit Plan](#)

8. Next Meeting: Date and Agenda Items. For Discussion.

9. Committee Member Announcements/Comments. For Discussion.

(An opportunity for Committee members to provide brief comments on matters relevant to the Audit Committee.)

10. Public Comment.

BART provides services/accommodations upon request to persons with disabilities and individuals who are limited English proficient who wish to address BART Board matters. A request must be made within one and five days in advance of a Board or committee meeting, depending on the service requested. Please contact the District Secretary's Office at (510) 464-6083 for information.

