



Review of Directors' Use of District Property

INTERNAL AUDIT REPORT—FISCAL YEAR 2022-23



BART Performance & Audit Department
Internal Audit Report

Review of Directors' Use of District Property
for Fiscal Year 2022-23

23PER001

Issue Date: September 8, 2023

Audit Work Performed by: Oscar J. Brown III, Principal Internal Auditor

Audit Work Reviewed and Report Approved by: Michael Wilkison, Internal Audit Manager

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



1. Background

Internal Audit has audited 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 for 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.

2. Purpose

The purpose of our review was to determine whether the District complied with the requirements of Board Rule 5-3.5 for the fiscal year ending June 30, 2023.

3. Scope & Methodology

To accomplish our objectives, we 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. Internal Audit performed the review in accordance with generally accepted government auditing standards and included such tests as we considered necessary in the circumstances. We used the Rules of the Board of Directors, Board Rule 5-3.5 as criteria for the review.

We provided April Quintanilla, District Secretary, with a draft copy of our audit report on August 21, 2023. We discussed the draft audit report with her on August 29, 2023, and she had no additional comments.

4. Summary of Results

We found that in fiscal year 2023, the District complied in all material respects with the requirements of Board Rule 5-3.5. A list of property issued to each Director as recorded in the District's records is shown in Exhibit A.

Exhibit A - Schedule of District Property in Directors' Custody as of June 30, 2023

District/Director	Property Description
District #1	
Debora Allen	(No Equipment Issued)
District #2	
Mark Foley	(No Equipment Issued)
District #3	
Rebecca Saltzman	Tablet Computer
District #4	
Robert Raburn	(No Equipment Issued)
District #5	
John McPartland	Mobile Smartphone
District #6	
Elizabeth Ames	Mobile Smartphone
District #7	
Lateefah Simon	Mobile Smartphone
District #8	
Janice Li	(No Equipment Issued)
District #9	
Bevan Dufty	(No Equipment Issued)