

Item for Discussion



Section	BART Management Language	OIG Language
4.1.3	Ensure that audits and investigation reports fully include findings, recommendations, and responses from the auditor and audited entity.	Prefer to delete this sentence. Management is welcome to present other information to the Audit Committee, separate from the OIG's reports, if they wish the Board of Directors to have additional information. However, mandating what the OIG puts in its reports would be in direct conflict with the independence standards in both the <i>Government Auditing Standards</i> and the <i>Principles and Standards for Offices of Inspector General</i> , which the OIG follows, and the state mandate that requires the OIG to be independent.
Resolution	Combined language previously in 4.1.1 - 4.1.4 and clarified that the audited entity's response to audits and investigations may be presented to and discussed by the Audit Committee at the same time as auditors or the OIG presents their reports for discussion. It now reads, "Review or hear presentations of and discuss audit and investigation reports produced by the external financial auditors; federal, state, and local government agencies; Internal Audit; and the OIG, and the GM's or auditees' responses to those reports, including items of disagreement, if any, to provide full accountability to the public regarding the results of audits and investigations of District operations.	