

**SAN FRANCISCO BAY AREA  
RAPID TRANSIT DISTRICT**

Independent Accountant's Report on Applying Agreed-  
Upon Procedures on  
Evaluation of Board of Directors' Expenses for  
Compliance with District Policies and Guidelines

For the Year Ended June 30, 2020



Certified  
Public  
Accountants



## **Independent Accountant's Report on Applying Agreed-Upon Procedures**

Board of Directors  
San Francisco Bay Area Rapid Transit District  
Oakland, California

We have performed the procedures enumerated below, which were agreed to by management and the Board of Directors of the San Francisco Bay Area Rapid Transit District (the District), related to the District's compliance with the policies and guidelines established by the Board of Directors and through the District's Management Procedure Number 20, *Reporting and Reimbursement of Employee Expenses*, as they relate to the reimbursement of travel and other business-related expenses of the Board of Directors during the year ended June 30, 2020. Management and the Board of Directors are responsible for the District's compliance with those requirements. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### **Procedures for Evaluation of the District's Compliance with its Policies and Guidelines for the Board of Directors' Expenses**

We obtained from management copies of the District's Management Procedure Number 20, *Reporting and Reimbursement of Employee Expenses*, issued on April 13, 1994, with the last revision on March 12, 1999, and the Rules of the Board of Directors, which was adopted by the District's Board of Directors on June 11, 1964, with the last revision on July 23, 2015. These documents are collectively referred to herein as the District's policies and guidelines. To gain an understanding of these policies and guidelines, we conducted discussions with key District staff responsible for authorizing, accounting, and reporting of the reimbursement of the Board of Directors' expenses.

The procedures and associated findings are as follows:

1. We obtained from management the "Details of Directors' Expenses for the year ended June 30, 2020" (the Analysis) as prepared by the District's accounting department. The Analysis has been summarized in the accompanying Schedule of Travel and Business Expenses. We tested all items in the Analysis for compliance with the District's policies and guidelines, specifically as detailed in the Rules of the Board of Directors, Chapter V, Section 3, *Reimbursable Expenses*, Subsections 1 through 4 (Rules 5-3.1 through 5-3.4), by examining the corresponding expense reports and the related supporting receipts, vouchers, and other documentation.

### **Observations and Findings:**

No exceptions were found as a result of applying the procedure.

2. We reconciled the Analysis by Director, by category, and in total to the general ledger balance of the Directors' expenses for the year ended June 30, 2020.

**Observations and Findings:**

No exceptions were found as a result of applying the procedure.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with the District's policies and guidelines related to the reimbursement of travel and other business-related expenses. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management and the Board of Directors of the District and is not intended to be and should not be used by anyone other than those specified parties.

A handwritten signature in black ink that reads "Macias Gini E O'Connell CPA". The signature is written in a cursive style with some capital letters.

Walnut Creek, California

November 24, 2020

**SAN FRANCISCO BAY AREA RAPID TRANSIT DISTRICT**

Agreed-Upon Procedures on  
Evaluation of Board of Directors' Expenses for  
Compliance with District Policies and Guidelines

Schedule of Travel and Business Expenses  
For the Year Ended June 30, 2020

<b>Director</b>	<b>District</b>	<b>Preapproved Travel and Business Expenses per Rules 5-3.2-a2</b>	<b>Other Travel and Business Expenses</b>
Debora Allen	District #1	\$ -	\$ -
Mark Foley	District #2	1,083	248
Rebecca Saltzman	District #3	-	-
Robert Raburn	District #4	-	257
John L McPartland	District #5	-	-
Elizabeth Ames	District #6	2,286	-
Lateefah Simon	District #7	1,859	-
Janice Li	District #8	-	-
Bevan Dufty	District #9	1,428	-
		<u>\$ 6,656</u>	<u>\$ 505</u>