

SAN FRANCISCO BAY AREA RAPID TRANSIT DISTRICT

Memorandum

TO: Board of Directors

DATE: October 22, 2021

FROM: District Secretary

SUBJECT: Audit Committee Public Member Appointments –
Continued from July 22, 2021 Meeting

Pursuant to Section 2.3 of the BART Audit Committee Charter (Charter), the Audit Committee shall include two public members, in addition to three Board Members, for a total of five committee members. Section 3.2 of the Charter states that “public members serving on the Audit Committee shall be appointed by a majority of the full Board of Directors through an application process following current Board rules.”

The District Secretary’s Office facilitated the recruitment of applicants to fill the two vacant public member seats of the Audit Committee from May 25, 2021 to July 9, 2021 (application deadline). The recruitment included online advertising on bart.gov, as well as, submissions to the East Bay and San Francisco chapters of Certified Public Accountants, the Northern California East Bay and San Francisco chapters of the Institute of Certified Internal Auditors, the San Francisco chapter of the National Association of Black Accountants, the Bond Oversight Committee, and the League of Women Voters.

The District Secretary’s Office received applications from Philip Lieber, Brenda Roberts, Thomas Rubin, and Tammy Willis. The applicants were interviewed at the July 22, 2021 Board meeting. The Board made the decision to extend the application process for receipt of applicants. One additional application was received from Thomas Parry. On October 20, 2021 Ms. Roberts stated that she was no longer interested in being an applicant.

In accordance with Section 3.2 of the Charter, the Board of Directors may appoint two of the applicants to the Audit Committee by majority vote and, per Section 3.2.2 of the Charter, appointed public members serve a term of two-years. If any of the presented applicants are appointed at the October 28, 2021 Board Meeting, their terms will expire in November 2023.

A draft motion to appoint public members to the Audit Committee is included in this memo for the Board’s consideration.

Please contact Jacqueline Edwards at (510) 464-6080 if you have any questions about this matter.


Jacqueline R. Edwards

DRAFT MOTION:

That the Board of Directors appoints (1) _____ and (2) _____ to the Audit Committee for a two-year term.

III. Personal Statement of Interest

First, I am a regular BART rider, and want to see the system run effectively. I have ridden the trains twice weekly for about the past 4 ½ years, and was also a regular rider in the 1990s as well. I also regularly ride the trains in Southern California as well (Metrolink and LA Metro), so like to see and would be in a position to share best practices. I am interested in serving as a public member of the Audit Committee because I know that transparency and effective financial oversight is important to BART to maintain the confidence of riders and taxpayers and to obtain additional resource from available sources to maintain and expand the system.

Second, I have the knowledge and experience to serve effectively as a member of the Audit Committee, and that expertise is described below. In addition to the financial experience summarized below, I have experience with a number of sizable public sector organizations, including exceptionally well run agencies, and understand the essential elements for organizational excellence, and have advocated for and implemented these elements where missing to promote excellence. I would come to the table with a significant understanding of the operation of Board meetings, the Brown Act, the roles of staff and policymakers, from more than two decades of experience with such boards. I also have significant experience working in organizations with unionized workforces, and have participated in labor negotiations, joint labor-management committees, grievances, meeting and conferring, etc.

I meet the independence requirements for the position, and already am a Form 700 reporter for my current Director of Finance & Administration role, and two other public agency oversight roles.

IV. Expertise

I have about 25 years of public agency/not-for-profit public benefit corporation experience, including serving as the Chief Financial Officer of the California Independent System Operator, Seattle City Light, and the Los Angeles Department of Water and Power (LADWP). I have served as the Director of Finance & Administration for the Central Contra Costa Sanitary District since November 2016. In these roles, I was the primary staff liaison to the governance structure body or committee responsible for financial oversight. This included Board Finance Committees, and City Council committees. I was also responsible for the internal audit function at LADWP, and started an internal audit function at Central San. I have over a decade of GASB reporting experience, experience in the implementation of new account standards, and responsibility for bringing an entity through its first external financial statement audits. I also have a foundation of five years of big-4 public accounting experience.

I have served on the Finance Committees of two entities, and also presently serve on two financial oversight positions for public agencies (California Sanitary Risk Management Association, and the Contra Costa County Treasury Oversight Committee).

V. Technical Knowledge

I have significant knowledge of financial statement preparation, technical accounting matters, and GASB as well as FASB accounting standards. This was obtained through a foundation of five years of public

accounting experience, and another 25 years of service for agencies/organizations in senior financial management positions.

I have been responsible for oversight of the internal audit function, and enterprise risk management functions in public agencies as well, and from this experience have a good understanding of internal control matters, as well as risk assessment and mitigation practices.

I also have significant experience in:

- Budgeting, where I have prepared budget documents for over 20 years for several entities.
- Strategic Planning: where I have developed initial and ongoing strategic plans for two entities
- Benchmarking: where I have led the benchmarking function for two agencies
- Optimizations and process improvements: where I have served as the lead for these functions for two agencies.
- Obtaining financial resources through: rate setting (rate cases for multiple agencies), bond issuances (in excess of \$7 billion).

I am a Certified Public Accountant in California since 1995, a member of the American Institute of Certified Public Accountants, and hold the Certified Treasury Professional designation.



APPLICATION FOR APPOINTMENT TO THE BART AUDIT COMMITTEE PUBLIC MEMBER SEAT

The Audit Committee for the San Francisco Bay Area Rapid Transit District (BART) assists the Board of Directors ("Board") in discharging its oversight responsibilities for financial management, operational effectiveness, ethics, and regulatory compliance of the San Francisco Bay Area Rapid Transit District ("District"), specifically in the areas under the direction of the Office of the Inspector General (OIG), the Controller-Treasurer, and Performance and Budget.

The role of the Audit Committee is to provide independent oversight and advice to the Board of Directors regarding the effectiveness and efficiency of operations, reliability of reporting for internal and external use, and compliance with applicable laws and regulations. It achieves this by providing a forum to discuss and pursue opportunities for improvements in business and performance operations, financial and nonfinancial reporting, and internal controls, as identified through audit and investigation reports of the District, whether conducted internally or by an external entity.

The Audit Committee shall be comprised of five voting members, including three Board Directors and two public members with governmental financial expertise. It shall meet at least four times per year, with authority to convene additional meetings as needed.

The Audit Committee is a legislative body for the purposes of the Brown Act. Accordingly, committee meetings are open public meetings subject to the noticing and meeting requirements under this law except in those proceedings where a closed session may be appropriate and required.

Audit Committee Public Member Requirements

Public members serving on the Audit Committee shall be appointed by a majority of the full Board of Directors through this application process.

Public members shall possess the independence, experience, and collective technical expertise necessary to carry out the duties of the Audit Committee.

Public members shall be residents within the District's boundaries.

Public members are subject to conflict-of-interest laws and must file an annual Form 700, Statement of Economic Interests, with the District Secretary.

It is important that you complete all parts of the application. If your application is incomplete or does not clearly show the experience and/or training required, your application may not be accepted.

The application process will include two phases:

PHASE 1 – Application and Recommendation Review

All applications will be reviewed for all Membership Representation requirements and qualifications, letters of recommendation, and any supplemental documents.

PHASE 2 – BART Board of Directors Appointment

Selected candidates will be invited to appear before the Board of Directors to briefly explain their interest in serving on the committee, followed by a Board vote.

I. **Personal Information**

Please consider my application for the following representation(s) on the BART Audit Committee:

First, Last Name:	Philip Leiber	Residence Address:	
Mailing Address		County of Residence:	
Main Phone:		Alternate Phone:	() -
Email Address:	philipleiber@gmail.com	Occupation:	Public Agency Finance Director

II. **Recommendation Contact Information** (must provide **two** recommendations)

Please provide the contact information for the individuals recommending your appointment and attach their letters of recommendation to this application.

First Name:	Kevin	Last Name:	Mizuno (Finance Manager, Central Sar
Mailing Address		City & Zip:	
Phone:	() -	Email Address:	
First Name:	Roger	Last Name:	Bailey (General Manager, Central Sar
Mailing Address		City & Zip:	
Phone:		Email Address:	

III. **Personal Statement of Interest**

Briefly explain your interest in serving on the BART Audit Committee. Please feel free to attach *additional* pages.

See attached

IV. **Expertise**

What expertise do you have in governmental accounting, financial management, performance auditing, or conducting investigations of fraud, waste, or abuse? Attach additional sheets if needed.

See attached

V. **Technical Knowledge**

What technical knowledge do you have of accounting, financial or performance auditing, financial reporting, and internal controls, including an understanding of and ability to apply the Government

Auditing Standards, accounting standards issued by the Government Accounting Standards Board, and a recognized internal control framework. Attach additional sheets if needed.

See attached

VI. **Professional Certifications**

What relevant professional certifications do you hold, such as Certified Public Accountant, Certified Internal Auditor, Certified Fraud Examiner, Certified Inspector General, Certified Internal Controls Auditor, Certified Information Systems Auditor, or a similar professional certification. Attach additional sheets if needed.

Certified Public Accountant, since 1995
Certified Treasury Professional

VII. **No Conflicts of Interest**

Within the past 10 years have you had any affiliation with the District or with a firm that has done business with the District? No affiliation with the District or a firm that has done business with the District in the last 10 years.

VIII. **Term**

Public members shall serve two-year terms and are eligible to serve up to six years total. There are two seats open for application.

IX. **Organizations/Group Membership**

List any organizations or groups that you belong to or are involved with that you believe bear relevance to your candidacy for service on the Audit Committee:

Organization Name:	Contra Costa County Treasury Oversight Committee	Position:	Elected member since 2020
Organization Name:	California Sanitary Risk Management Association	Position:	Finance Committee Member since 2021
Organization Name:		Position:	
Organization Name:		Position:	

Applicant Signature: Philip Leiber Date: 7/9/21

Return this form and relevant attachments to the BART Office of the District Secretary:

In person or by courier: 300 Lakeside Drive, 23rd Floor, Oakland, CA 94612 or U.S.P.S. BART District Secretary's Office, P.O. Box 12688, Oakland CA 94604 or email to boardofdirectors@bart.gov.
Feel free to call (510) 464-6080 with any questions.

Final Filing Date - **July 9, 2021 by 12:00 p.m.**

Thank you for your interest in serving on the BART Audit Committee.

philipleiber@gmail.com

EXPERIENCE

11/2016-present

CENTRAL CONTRA COSTA SANITARY DISTRICT

Martinez, CA

Director of Finance & Administration

Serving as member of five person executive team at a 290 employee wastewater utility with a \$160 million annual budget. Oversee staff of ~40 responsible for accounting/finance, information technology, communications/government affairs, purchasing, and risk management.

- Led budgeting process and enhanced budget book to win GFOA distinguished budget award (a first for the agency). Secured Board approval for four years of rate adjustments, while continuing to hold operations & maintenance budget flat for more than six consecutive years.
- Led IT initiatives including replacing an aged ERP with a new Oracle Fusion Cloud system. Other projects included website redesign, board agenda software, timekeeping, and program management information system, and a technology master plan.
- Refinanced existing debt to save \$8.2 million in interest costs over the next decade (2018), and paid off unfunded pension liability, forecasted to save \$15 million in interest carrying costs (2021).
- Cut projected need for debt financing from \$500 million to less than \$150 million over next decade through O&M cost reductions, debt restructuring, capital budget reforecasting, and other measures.
- Led financial policy developments including a debt policy; pension prefunding trust; updates to financial reserve policy.
- Represented the agency in labor negotiations with bargaining units for new contracts including measures to save the agency approximately \$5 million annually.
- Developed internal audit and enterprise risk management functions.

5/2015-11/2016

CORONAL GROUP (now "Coronal Energy, Powered by Panasonic")

Pasadena, CA

Chief Financial Officer

Served as CFO for a privately held (Panasonic backed) renewable energy company developing, financing, and operating utility scale solar photovoltaic projects throughout North America.

- Developed and issued eight financial statements and led first year audits for 2014, and successfully issued thirteen audited financial statements for 2015. Addressed complex accounting issues related to acquisitions, consolidations, sales-leasebacks, foreign currencies, partnership and joint venture accounting issues.
- Developed subsidiary and parent company budgets, variance reporting and forecasts for multi-entity US and Canadian based company (20+ legal entities).
- Built out the accounting and tax functions, developed and upgraded accounting policies & controls.
- Performed due diligence on acquisition candidates and worked to integrate financial operations of acquired companies.
- Disbursed payments to construction and other vendors, monitoring project progress with project managers and engineers. Allocated/billed project costs to third parties for joint-use electrical infrastructure.
- Developed and maintained financial models for tracking and reporting on cash flows related to complex project finance arrangements, valuation model for additional equity investment in the company, and loan tracking/administration. Funded Series "C" preferred equity investment from corporate backer.
- Managed compliance with complex financing agreements with lenders (major banks & private investment funds) and tax equity investors. Manage corporate borrowings on \$225 million of revolving credit facilities.
- Managed cash flows to investors in compliance with project finance agreements.
- Oversaw cash flow planning and ensured availability of funds from various sources (project cash flow, bank lines of credit totaling \$225 million).
- Led the effort (defining requirements, identifying potential systems, working with vendors) to transition to a new accounting platform from the initial Quickbooks system.

LOS ANGELES DEPARTMENT OF WATER AND POWER
Chief Financial Officer

Los Angeles, CA

Led the Financial Services Organization (consisting of Accounting, Finance, Budget/Rates/Financial Planning, Risk Control, and Internal Audit) overseeing a staff of 200 at this \$4.5 billion revenue utility with 9,000 staff.

- Led operating budget (\$3 billion) and capital budgeting process (\$1.5 billion) for electric utility and operating budget (\$900 million) and capital budgeting process (\$700 million) for water utility.
- Oversaw accounting and addressed issues related to the Southern California Public Power Authority, a joint powers authority agency representing generation and transmission projects for member utilities. Addressed project cost allocation and overhead cost issues.
- Oversaw joint project audits for major generation projects (Intermountain Power Project, Navajo Generating Station) and decommissioned plants (Mohave).
- Secured two years of power rate increases covering FY12/13 and FY13/14 after lengthy public outreach process. Addressed rate design matters for power and water. Revised financial metrics to maintain strong credit ratings (AA water and AA- power) balanced against need to mitigate rate increases. Presented to the public, interest groups and city officials to advocate for the rate changes.
- Served as liaison to the Office of Public Accountability (the newly formed local utility regulator). Led response effort to hundreds of data & financial analysis requests. Coordinated efforts related to utility reform efforts and performance audits.
- Responsible for oversight of financial planning models; improved transparency of models and oversaw analysis of hundreds of overall financial scenarios. Led numerous special analysis projects- for contract negotiations, asset acquisition/ disposition.
- Performed financial analysis for procurement of new renewable energy projects to meet 33% renewable power mandate by 2020. Recommended financing structures for renewable transactions. Led other project financing efforts including for clean-technology incubator using complex structures including tax equity and securitization for water infrastructure financing. Negotiated agreement with other entities to establish joint powers authority for special purpose financings (and cost savings).
- Oversaw issuance of \$5+ billion in bonds in more than 10 offerings to support capital program/refinance existing debt (saving \$371 million). Drafted disclosure documents for public debt issuances and presented to investors and rating agencies.
- Developed KPIs/metrics for financial services and conducted benchmarking of financial services and other support functions, and initiated effort for utility-wide benchmarking.
- Managed \$600+ million in investment funds including decommissioning trust funds. Oversaw accounting for defined benefit pension plan / retiree healthcare benefits. Led analysis for new pension tier, saving \$5 billion over 30 years.
- Addressed numerous accounting issues including application of new accounting standards, improved financial reporting, and improved internal accounting processes.
- Improved visibility of internal audit function by providing quarterly status reports of progress vs. annual audit plan. Initiated contracting for use of outside audit resources to expand capacity.
- Chaired Energy Services Executive Risk Policy Committee overseeing gas hedging strategy. Re-instituted natural gas hedging program.
- Led effort to replace decades old financial systems with an Oracle system.

SEATTLE CITY LIGHT
Chief Financial Officer

Seattle, WA

Served as CFO for \$800 million annual revenue utility with 1,800 staff. I was responsible for Finance, Accounting, IT, Risk Management, Strategic Planning and Corporate Performance, leading 200 staff.

- Directed annual O&M (\$850 million) and capital budgeting (\$190 million) and rate setting process, demonstrated fiscal discipline and secured rate increases for 2010-2012 (first increases in 8 years).
- Stabilized utility finances during recession with short-term measures and longer-term structural changes:
- Reduced spending by \$94 million in 2009 and \$89 million during 2010 to offset revenue shortfalls.
- Developed and implemented \$100 million rate stabilization fund to address revenue volatility.
- Reduced staffing by ~5% through efficiencies, including streamlining accounting process for energy transactions, implementing new financial planning model and other process improvements.
- Led executive team in strategic planning process for multi-year plan approved by City Council with rates increases to fund the plan. Developed and funded 30 initiatives to improve customer service, reliability, transparency, environmental stewardship. More than one quarter of initiatives led by Finance, including establishment of internal audit function.
- Led two bond offerings of >\$1 billion for new money & to refinance existing debt saving \$67 million. Presented to rating agencies, banking team and investors regarding financial accomplishments and outlook.

- Improved user and executive satisfaction with information technology division services. Implemented new software applications including work and asset management system requiring overhaul of cost accounting.
- Chaired Risk Oversight Council, improved energy risk management practices to permit use of put/call options, and implemented energy trading & risk management system. Assessed most cost effective approach to compliance with renewable energy mandates.
- Advanced Enterprise Risk Management function by defining risks, assigning owners and establishing accountability, monitoring and reporting.
- Spurred change in the organization to improve staff performance by requiring goals & reviews for all staff.

9/1997-4/2009

CALIFORNIA INDEPENDENT SYSTEM OPERATOR

Folsom, CA

Chief Financial Officer and Treasurer

Started the finance function for this start-up organization which commenced operations in 1998 and which serves as California's electric transmission grid and energy market operator (clearing \$5 billion of transactions) with 600 staff and \$200 million in operating revenue. I oversaw a staff of 18 as CFO.

- Oversaw general accounting, financial reporting in accordance with GASB, FASB and regulatory (FERC) standards, accounts receivable/payables, internal controls, tax matters.
- Led financial planning and analysis, including operating and capital budgeting, rates, financial forecasts and models, and capital project cost-benefit review.
- Managed the development of annual budgets (\$160 million O&M, \$40 million average capital budgets) and integrated results with the strategic planning process. Developed and led financial initiatives for inclusion in strategic plans.
- Responsible for reporting on multi-year/multi-phase capital projects including \$200 million software development project.
- Designed and implemented customized budgeting application for use in annual planning process.
- Developed rates for recovery of company costs, including rate design, regulatory and cost of service filings, and monitoring revenues. Managed rate cases through litigation and settlement.
- Benchmarked company costs and operations to identify tens of millions of cost saving opportunities and overall operating improvements.
- Developed special purpose financial plans including transmission rate proposals, a shared services organization, and a \$150 million headquarters facility project.
- Developed initial financial infrastructure (systems, policies, staffing).
- Directed treasury functions: cash/investment management, financing, creditor/rating agency relations, credit.
- Managed fixed income portfolio of \$250 million of corporate funds and served on Pension Benefit Committee for \$100 million employee defined contribution program.
- Led five bond financings (variable & fixed rate debt) for over \$1 billion in proceeds from 1998-2008.
- Completed first official statement for the utility with full disclosures about the company.
- Led credit management function. Developed credit policy through benchmarking, development of alternatives, stakeholder review, board approval, FERC filing, and implementation. Designed and implemented credit management software application.
- Designed insurance and risk management program with 10 insurance policies and served on Board of a \$200 million group-captive insurer.
- Other:
 - Previous titles: Treasurer/Director of Financial Planning (through early 2008) where I was responsible for all functions above, except accounting functions.
 - Served as Board Finance/Audit Committee liaison, setting agenda and presenting reports.

9/1992- 9/1997

PRICEWATERHOUSE COOPERS (then COOPERS & LYBRAND) San Francisco, CA

Manager, Financial Advisory Services

Progressed from Associate to Manager at this global professional services organization, performing both audit and other financial advisory services.

- Led and conducted analysis for over 20 mergers & acquisition engagements in a variety of industries. Conducted numerous litigation services engagements (intellectual property disputes, shareholder lawsuits, general commercial litigation) and valuations. Selected work includes:
- Due diligence engagements for middle market M&A transactions. Created financial models for analysis of purchase prices, wrote due diligence reports, addressed taxation issues, valued stock transactions.
- Performed fraud investigations for banking & other clients, performed royalty audits and addressed contractual disputes for intellectual property matters.
- Performed audits of investment companies, construction, hospitality, insurance, telecommunications, and high technology companies (hardware and software), including SEC reporting clients. Selected work:
- Cost allocation review for regulated and unregulated activities of a telecommunications company.

- Contractual /revenue audit for wind generation project for a major investor owned utility.
- Compliance/statutory audits for healthcare organizations for the State of California.
- Performed accounting, reporting and financial infrastructure set-up for ISO/PX Restructuring Trusts and successor corporations. Trusts were established to develop capital and other infrastructure related to the electricity restructuring effort in the late 1990s in California. Disbursed payments to vendors (including major engineering firms) and reported on budget vs. actual costs and other financial issues to stakeholders.

Part-Time/ Summer Internships

1993-1997 **BECKER/CONVISOR CPA REVIEW,**
 1989-1992 **UNIVERSITY OF MICHIGAN,** Adjunct Lecturer of Accounting and database administrator for Office of Tax Policy Research.
 1991 **INTEL CORPORATION,** Internal Auditor.
 1990 **ERNST & YOUNG,** Audit Associate.

EDUCATION **UNIVERSITY OF MICHIGAN** **Ann Arbor, MI**
 1992 **Master of Accounting and Bachelor of Business Administration**
 • Masters graduate with Distinction (top 25% of MBA class), BBA Graduate with High Distinction (top 10%)
 2006 **UNIVERSITY OF PHOENIX** **Sacramento, CA**
Master of Science in Computer Information Systems
 • Achieved 4.0 GPA through employer sponsored, on-site degree program.

PROFESSIONAL DESIGNATIONS / BOARD POSITIONS / OTHER

- C.P.A., State of California. Elijah Watt Sells award winner (top 100 of 65,000 US candidates)
- Certified Treasury Professional (CTP) -One of 5 nationally top scoring candidates
- Chartered Global Management Accountant (CGMA)
- Board member- Contra Costa County Treasury Oversight Board
- Board member- California Sanitation Risk Management Authority, Finance Committee Member
- GMAT score in top 3% nationwide.



Central Contra Costa Sanitary District

Protecting public health and the environment

5019 Imhoff Place, Martinez, CA 94553-4392

PHONE: (925) 228-9500

FAX: (925) 372 - 1092

www.centralsan.org

July 12, 2021

ROGER S. BAILEY
General Manager

KENTON L. ALM
Counsel for the District
(925) 229-7289

KATIE YOUNG
Secretary of the District

San Francisco Bay Area Rapid Transit District
BART Office of the District Secretary
300 Lakeside Drive, 23rd Floor
Oakland, CA 94612

Subject: Letter in Support of Philip Leiber Serving on BART Audit Committee

Dear BART Board of Directors:

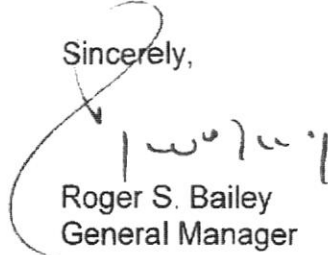
I am writing in support of the appointment of Philip Leiber as a public member of the BART Audit Committee. Mr. Leiber has served as the Director of Finance and Administration at Central San since November 2016. I serve on several external Boards in addition to the General Manager role, and from that experience and in overseeing Mr. Leiber's work, I can solidly recommend him for this role.

Mr. Leiber has worked well with, and been responsive to our Board of Directors. He has led several successful initiatives at our agency, including an Enterprise Resource Planning implementation, financial policy development and the development of new functions, including enterprise risk management and internal audit.

Phil is a top performer who is committed to excellence. At Central San, he has delivered on complex challenges in budget, treasury/debt, financial planning, financial reporting, and performance improvement initiatives. He has a "can do" attitude, one which is appropriately bound by a developed sense of professional responsibility and ethics. He continuously looks for opportunities to creatively solve complex challenges in a balanced manner.

I know Mr. Leiber has seen a variety of practices and resulting outcomes, and from that experience has a good understanding of the systems, policies, and practices that should be in place to provide for public sector excellence, and public confidence in an agency. His interest in the role also stems from the fact that he is a BART rider. Mr. Leiber has a strong understanding of the responsibilities of an Audit Committee and would be well qualified to provide financial oversight for the functions the audit committee oversees.

Sincerely,


Roger S. Bailey
General Manager



CENTRAL CONTRA COSTA SANITARY DISTRICT

5019 IMHOFF PLACE, MARTINEZ, CA 94553-4392

PHONE: (925) 228-9500

FAX: (925) 335-7744

[www.centralsan.org](http://www centralsan.org)

ROGER S. BAILEY
General Manager

KENTON L. ALM
Counsel for the District
(510) 375-4571

July 12, 2021

KATIE YOUNG
Secretary of the District

To Whom it May Concern:

It is a pleasure to write a letter of recommendation for Mr. Philip Leiber. Mr. Leiber has served as the Director of Finance & Administration with Central Contra Costa Sanitary District ("Central San") since November 2016. In this timeframe his contributions as a member of Central San's executive team have been indispensable, particularly in the areas of fiscal responsibility and transparency.

In this position Mr. Leiber is responsible for directing the Administration Department, which includes the functions of finance, purchasing, information technology, risk management, and communications/inter-governmental affairs. As an experienced municipal finance professional and licensed California CPA, Mr. Leiber understands and has demonstrated what it means to be a steward of public funds through the continuous development, implementation, monitoring, and refining of internal control activities. Some noteworthy accomplishments in this area include the development and rollout of Central San's first-ever internal audit function as well as the recent implementation of a new state-of-the-art enterprise resource planning system (Oracle Cloud Fusion) to replace the old legacy system over two decades.

Mr. Leiber is respected by and often counseled for feedback by the executive and management teams at Central San. He has proven to be a reliable, collaborative, and knowledgeable leader, who is also not afraid to help his teams with technical details and issues if needed. I would strongly recommend Mr. Leiber as a member of the Bay Area Rapid Transit (BART) audit committee and am confident his experience, technical expertise, and sound professional judgement that will serve BART well in achieving its mission "to provide safe, reliable, clean, quality transit service for riders."

Sincerely,

T. Kevin Mizuno, CPA
Finance Manager
Central Contra Costa Sanitary District

Jacqueline Edwards

From: Parry, Thomas <TParry@ntllp.com>
Sent: Wednesday, October 20, 2021 2:48 PM
To: Jacqueline Edwards
Cc: Olivia Jackson
Subject: Re: Audit Committee Public Member Seat

Hi Jacqueline. I was referring to the resume I had attached to my application for the Bond Committee. Here is the text of that:

Tom is the immediate past chair of the AICPA Peer Review Board and continuing member of the Board's Oversight Task Force and Practice Monitoring of the Future Task Force as well as the California Peer Review Committee. He also serves on the Quality Control Task Force of the Auditing Standards Board. Tom has 45 years of public accounting experience providing audit and accounting services to investment funds, not-for-profit organizations and foundations, and employee benefit plans and tax and advisory services to businesses and individuals. He specializes in reviewing quality control policies and procedures for other AICPA member firms and acts as the quality control reviewer for audit and accounting services provided by other firms to both public and privately-held clients.

Tom began his career at Benson & Neff, a local firm located in San Francisco, in 1976, became a partner in 1981, and was a director from 1985 until he joined Navolio & Tallman in July 2017. He is responsible for the system of quality control applicable to all accounting and audit services provided by the firm. Tom's experience is broad-based, with the expertise to serve a variety of business enterprises and professionals in different industries.

Tom holds a bachelor's degree in accounting from the University of Santa Clara and an M.B.A. degree with a concentration in Taxation from California State University, Hayward (now California State University, East Bay).

Below is a summary of Tom's involvement as a member of the American Institute of Certified Public Accountants and California Society of Certified Public Accountants:

AICPA-21 years including:

5 years on SECPS Peer Review Committee

8 years on Peer Review Board including 2 years as Board chair and 2 years as chair of the Standards Task Force

8 additional years on the Peer Review Board Oversight Task Force

6 years as chair of the Peer Review Board Practice Monitoring Task Force for Employee Benefit Plans

8 years on the Auditing Standards Board Quality Control Standards Task Force CSCPA- Approximately 25 years including:

Approximately 25 years on the Peer Review Committee including 2 years as the chair Approximately 8 years on the Audit Committee

2 years on the Accounting Principles and Auditing Standards Committee

Sent from my iPhone

*Thomas Parry, CPA
Partner*

NAVOLIO & TALLMAN LLP

PEOPLE FIRST. Excellence Always.

www.ntllp.cpa



APPLICATION FOR APPOINTMENT TO THE BART AUDIT COMMITTEE PUBLIC MEMBER SEAT

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The role of the Audit Committee is to provide independent oversight and advice to the Board of Directors regarding the effectiveness and efficiency of operations, reliability of reporting for internal and external use, and compliance with applicable laws and regulations. It achieves this by providing a forum to discuss and pursue opportunities for improvements in business and performance operations, financial and nonfinancial reporting, and internal controls, as identified through audit and investigation reports of the District, whether conducted internally or by an external entity.

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The application process will include two phases:

PHASE 1 – Application and Recommendation Review

All applications will be reviewed for all Membership Representation requirements and qualifications, letters of recommendation, and any supplemental documents.

PHASE 2 – BART Board of Directors Appointment

Selected candidates will be invited to appear before the Board of Directors to briefly explain their interest in serving on the committee, followed by a Board vote.

I. Personal Information

Please consider my application for the following representation(s) on the BART Audit Committee:

First, Last Name:	Thomas J. Parry	Residence Address:	
Mailing Address	Same	County of Residence:	
Main Phone:		Alternate Phone:	() - -
Email Address:	tparry@ntlip.com	Occupation:	CPA

II. Recommendation Contact Information (must provide **two** recommendations)

Please provide the contact information for the individuals recommending your appointment and attach their letters of recommendation to this application.

First Name:		Last Name:	
Mailing Address	/	City & Zip:	/
Phone:	() -	Email Address:	
First Name:		Last Name:	
Mailing Address	/	City & Zip:	/
Phone:	() -	Email Address:	

III. Personal Statement of Interest

Briefly explain your interest in serving on the BART Audit Committee. Please feel free to attach *additional pages*.

I strongly believe in giving back to my profession and community. As a BART commuter for nearly 45 years this gives me an opportunity to do so.

IV. Expertise

What expertise do you have in governmental accounting, financial management, performance auditing, or conducting investigations of fraud, waste, or abuse? Attach additional sheets if needed.

I only have limited experience in these areas.

V. Technical Knowledge

What technical knowledge do you have of accounting, financial or performance auditing, financial reporting, and internal controls, including an understanding of and ability to apply the Government

Auditing Standards, accounting standards issued by the Government Accounting Standards Board, and a recognized internal control framework. Attach additional sheets if needed.

I have broad knowledge of accounting, financial auditing and reporting and internal controls across several industry groups and for both private and public businesses. See previously submitted resume for more details.

VI. **Professional Certifications**

What relevant professional certifications do you hold, such as Certified Public Accountant, Certified Internal Auditor, Certified Fraud Examiner, Certified Inspector General, Certified Internal Controls Auditor, Certified Information Systems Auditor, or a similar professional certification. Attach additional sheets if needed.

Certified Public Accountant

VII. **No Conflicts of Interest**

Within the past 10 years have you had any affiliation with the District or with a firm that has done business with the District?

VIII. **Term**

Public members shall serve two-year terms and are eligible to serve up to six years total. There are two seats open for application.

IX. **Organizations/Group Membership**

List any organizations or groups that you belong to or are involved with that you believe bear relevance to your candidacy for service on the Audit Committee:

Organization Name:	See previously submitted resume.	Position:	
Organization Name:		Position:	
Organization Name:		Position:	
Organization Name:		Position:	

Applicant Signature: 

Date: August 26, 2021

Return this form and relevant attachments to the BART Office of the District Secretary:

In person or by courier: 2150 Webster Street, 10th Floor, Oakland, CA 94612 or U.S.P.S.
BART District Secretary's Office, P.O. Box 12688, Oakland CA 94604 or email to
boardofdirectors@bart.gov . Feel free to call (510) 464-6080 with any questions.

Final Filing Date - **UNTIL FILLED**

Thank you for your interest in serving on the BART Audit Committee.

NAVOLIO & TALLMAN LLP
accountants | advisors

BART District Secretary's Office

P.O. Box 12688

Oakland CA 94604

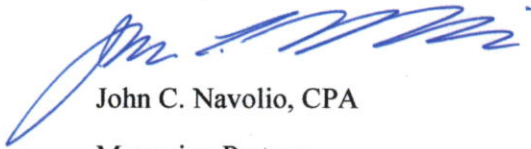
Dear Sirs,

I am writing this letter to recommend Thomas J. Parry for the BART Audit Committee. Tom has been a partner of our firm in charge of quality control since July 1, 2017. For several years prior to that, he assisted the firm in developing its quality control policies and procedures and with the review of our audit and accounting engagements. His attention to detail and insightful knowledge of the audit and accounting standards and audit processes ensured that our engagements met the highest possible level of quality as evidenced by the results of our triennial peer reviews during that time period. Tom has also authored numerous articles on recent accounting and auditing pronouncements for our international association of firms. As a result, he has earned the respect of the partner group as well as the rest of the professional staff.

Tom is also respected at both the national and state levels of the accounting profession as evidenced by his appointment as the chair of the AICPA Peer Review Board and member of the quality control task force of the Auditing Standards Board. He was also featured on the cover of the California Society of CPA magazine a couple of years ago in connection with an article he had written for that publication and continues to serve on the peer review, accounting principles and auditing standards and audit committee of the Society.

In closing, we feel fortunate to have Tom as part of our team. His experience has benefited us by being able to attract clients to the firm that otherwise may have gone elsewhere. I have no doubt that he would be an asset to your audit committee and raise the stature of that committee within your organization.

Sincerely,



John C. Navolio, CPA

Managing Partner



1710 Gilbreth Road
Burlingame, CA 94010
(800) 922-5272
calcpa.org
calcpa@calcpa.org

September 16, 2021

BART District Secretary's Office
P.O. Box 12688
Oakland CA 94604

Re: Recommendation of Thomas Parry for membership on the BART Audit Committee

Please accept this letter as our recommendation of Thomas Parry, CPA's application to be a member of the Bart Audit Committee.

Tom has been a member of CalCPA's Peer Review Committee for over thirty years and recently joined CalCPA's Accounting Principles & Assurance Services committee as well. In addition to serving on these two volunteer committees, Tom was appointed by CalCPA's Board of Directors to serve as a member of the Audit Committee in 2015. This committee is specifically tasked with overseeing the financial affairs of CalCPA and communicating with external auditors as it relates to annual audits. He has actively contributed to efforts aimed at commenting on exposure drafts issued by both the Auditing Standards Board and the Financial Accounting Standards Board. Additionally, Tom authored an article on recently revised reporting and performance requirements for audits of ERISA plan financial statements which was featured in CalCPA's monthly magazine.

Tom has exhibited excellent leadership skills during his 2018-2019 term as Chair of the AICPA's Peer Review Board. His commitment to AICPA related volunteer efforts have not wavered over the past twenty plus years in which he has served in various capacities, all dedicated to the continuation and advancement of the AICPA's Peer Review Program. Currently Tom is serving as a member of the Peer Review Board's Oversight & Practice Monitoring Task Forces as well as serving on the ASB's Quality Control Task Force.

Tom's enduring passion for the accounting and auditing profession exemplifies why we believe he should be considered for a membership position with your board.

Very truly yours,

A handwritten signature in blue ink that reads 'Richard Simitian'.

Richard Simitian,
CalCPA Interim President & CEO

APPLICATION FOR APPOINTMENT TO THE BART AUDIT COMMITTEE PUBLIC MEMBER SEAT

I. Personal Information

Thomas Alan Rubin

(Residence and
mailing Address)

Main Phone:

Alternate Phone:

tarubin@earthlink.net

Consultant, Auditor, and Author

II. Recommendation Contact Information

Sasha Page

Principal

IMG Rebel Advisory, Inc.

Sasha.Page@imgrebel.com

Marcus Crawley

President

Alameda County Taxpayers Association

mcprose@att.net

III. Personal Statement of Interest

I have lived and worked in the Bay Area for most of the past 50 years, including the last 25 as a resident of Oakland and a BART taxpayer and rider. I have decades of experience in the professional, technical, and industry fields of interest to this position and, as a voter and taxpayer, I believe that government agencies should follow the applicable statutory, regulatory, and fiduciary responsibilities to give the taxpayers, BART riders, and the communities that they serve the best value for public funds expended in a socially and environmentally responsible manner.

IV. Expertise

I have over four decades of experience in the public transportation and related industries as a senior level executive, auditor, consultant, and author. When I was the National Transit Industry Director for what is now Deloitte, I was the audit partner for BART and also supervised other BART engagements. I have been the signing or consulting partner for single, compliance, performance, contract cost, and other types of audits for dozens of transit agencies throughout the U.S. and have supervised or participated in consulting work for well over 100 transit agencies, metropolitan planning organizations, state departments of transportation, the U.S. Department of Transportation, manufacturers, and transit industry organizations.

As the chief financial officer of the Southern California Rapid Transit (now Los Angeles County Metropolitan Transportation Authority), the third largest transit operator in the U.S., I was responsible for accounting, employee benefits, information technology, management and budget, pension and other post-retirement income plans, personnel, risk management, treasury – and the

administrative aspects of what was then the largest Federal grant for transit system construction (Los Angeles Red Line).

I have substantial experience in large transit construction projects, planning, and ridership and financial modeling and projections. As the consultant to the Los Angeles Unified School District Construction Bond Citizens Bond Oversight Committee, I spent 17 years involved in all aspects of its \$28 billion school construction program.

My other Bay Area transit and transportation clients include AC Transit, ACTC, County Connection, Golden Gate, MTC, VTA, samTrans, and San Francisco Muni. My other California Transportation clients have included Caltrans, Long Beach Public Transit Corporation, LACTC, Monterey Peninsula Transit, OCTA, Sacramento RT, San Diego MTS, SCAG, and SCRTD. Outside of California, my clients have included APTA, Bi-State Development Agency, BC Transit, COTA, CTA, DART, Denver RTD, FTA, GCRTA, Maryland MTA, Metra, Miami-Dade Transit, Minneapolis/Saint Paul Metro, National League of Cities, NJTransit, NFTA, Pace, PATCo, SEPTA, Santa Cruz Metro, and TTC.

V. Technical Knowledge

B.S.B.A., Accounting and Finance, University of Nebraska, Lincoln, 1969

M.B.A., Finance, Indiana University, Bloomington, 1973

While my educational background and professional license and certifications are in accounting, auditing, and finance, I have substantial experience with transit operations, ranging from budgeting to labor negotiation to performance standards and reporting. I have designed and installed all types of information systems for transit operators – financial, human resources, vehicle and facilities maintenance, scheduling and run-cutting, procurement and stores, safety and claims, etc.

As a transit CFO, I personally issued over \$1 billion in debt and, as an auditor and consultant, worked on billions more, including several long-term operating/financial plans and projections.

VI. Professional Certifications

Certified Public Accountant, California (23060, 1976) and District of Columbia (4116, 1983 – inactive) – Meet *Government Auditing Standards* continuing professional education and knowledge requirements for performing government audits as a partner.

Certified Management Accountant (643, 1977)

Certified Management Consultant (1982)

Certified Internal Auditor (15782, 1988)

Certified Government Financial Manager (6064, 1996)

Certified in Financial Management, (323, 1997)

VII. No Conflicts of Interest

I have not had any affiliation with the District or with a firm that has done business with the District within the past ten years.

VIII. Term

Public members shall serve two-year terms and are eligible to serve up to six years total. There are two seats open for application

IX. Organizations/Group Membership

Alameda County Taxpayers Association, Vice President

Alameda County Transportation Commission, Independent Watchdog Committee

American Institute of Certified Public Accountants, Past Chair, Federal Transit Administration Task Force

American Public Transportation Association, Past Member, Associate Member Board of Governors

Association of Government Accountants

California Association of Bond Oversight Committees, Executive Committee, Board of Directors

California Society of Certified Public Accountants

California Transit Association, Past Member of Executive Committee

Government Financial Officers Association, Past Member, Special Review Committee for GFOA Certificate of Achievement

Institute of Internal Auditors

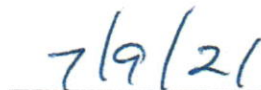
Institute of Certified Management Accountants, Past Member, Board of Governors

Institute of Management Accountants, Past Member, Board of Directors and Finance Committee; Past President, San Francisco Chapter

National Association of Black Accountants

Sierra Club, Northern Alameda County Group, past Co-Chair, Environmental Equity Committee


Applicant Signature


Date

TAMMY H. WILLIS

• twillisbroker@gmail.com

July 9, 2021

To whom it may concern,

I am submitting the attached resume in application for Appointment to the BART Audit Committee Public Member Seat. I believe that my experience directly corresponds with the experience required for the position. My background includes a Bachelor of Science degree in Criminal Justice Administration and extensive experience in managing audits of programs and functions of federal, state and local law agencies.

In my position as Performance Audit Manager for the City of Oakland, Office of the City Auditor, I managed several performance and compliance audits. These projects required top-to-bottom reviews of the city's risk exposure with regard to technology systems, as well as an assessment of internal controls over the purchasing and safeguarding of technology equipment and sensitive information. These audits resulted in recommendations that will ensure significant improvements to the City's management of its technology systems and overall operations and programs.

In my tenure as a Senior Auditor with the U.S. Department of Justice (DOJ), Office of the Inspector General (OIG), I gained considerable experience conducting and managing numerous, high profile, national-scope audits of Justice Department programs, including the Federal Bureau of Investigation (FBI), the Drug Enforcement Administration, the United States Marshals Service and various DNA crime labs throughout the U.S. Work performed during these audits included, the design and implementation of a detailed survey for the collection and analysis of program data for the Bureau of Prisons' Witness Protection Program; review of controls over critical functions, such as the FBI's management of its weapons and laptop computers; and review and analysis of agency databases, such as the OJP's Grants Management System.

In addition to my work on national scope audit, I also served as Grant Coordinator over the OIG's audits of Community Oriented Policing Services (COPS) program grants. As Grant Coordinator, I oversaw and participated in audits of the Police Departments for the Cities of Hayward, CA; Sonoma, CA; Emeryville, CA; National City, CA; and Alameda, CA. These audits focused on determining whether law enforcement agencies effectively utilized their DOJ grants to leverage the use para-military organizations in a community-based approach to law enforcement. These audits provided me with valuable insight into the inner workings of local law enforcement agencies, and afforded me the opportunity to work directly with law enforcement personnel at all levels, as well as with community leaders.

Throughout my career, both with the Justice Department and the City of Oakland, I have acquired extensive experience in writing, reviewing and editing complex reports with detailed audit findings, and in presenting these results to officials of all levels of government, including directors of federal

agencies and local city officials. I believe that these skills would be valuable to the BART Audit Committee.

I greatly appreciate the opportunity to bring my considerable skills set to the BART Audit Committee, and I look forward to meeting with you in the near future. If you should have any questions or require clarification on any information prior to that, please contact me at the above telephone numbers.

Sincerely,

Tammy Willis

PERSONAL STATEMENT OF INTEREST

I am a highly organized, take charge professional with 20 years of accounting and government audit experience. I am a longtime resident of the Oakland/Bay Area. As a community advocate, I have a particular interest in providing independent oversight and recommendations to the Board of Directors that will improve the efficiency and effectiveness of BART operations.

PROFESSIONAL EXPERIENCE

Treasurer (Elected)

Oakland African American Chamber of Commerce Foundation, Oakland, Ca. (Jan 2016–Present)

Responsible for financial reporting to the Board of Directors and government agencies; developing and maintaining accounting principles, practices and procedures to ensure accurate and timely financial statements; posting information to accounting software from source documents such as donor remittances, cash receipts, and vendor invoices; general ledger preparation, year-end audit preparation; managing and participating in the development and administration of the OAACC annual budget; participates in the forecast of funds needed for staffing, equipment, materials and supplies; monitors and approves expenditures.

Audit Manager

City of Oakland, Office of the City Auditor, Oakland, California (October 2007 – March 2012)

Responsibilities include managing, performing, and oversight of compliance and operational audits of City departments and external agencies that provide City services; researching and writing audit proposals; developing audit procedures; installing and maintaining TeamMate Audit Software; reviewing and analyzing City budget; writing and editing complex audit reports; supervising audit teams; presenting audit findings to all levels of management; recommending policies and procedures for various City departments; providing timely and accurate analysis and information to City officials to enhance the efficiency and effectiveness of their programs and operations; preparing and editing City Council agenda reports; implementing procedures to improve audit office efficiency; responding to citizen inquiries and complaints and formulating resolution plans; clarifying laws and procedures to staff and the public; coordinating with other City departments, external agencies and citizens to perform complex audits; coordinating and participating in public information projects regarding the audit process.

Auditor

U.S. Department of Justice, Office of the Inspector General, San Bruno, California (June 1998 – September 2007)

Responsibilities included performing financial, compliance and operational audits of internal and external agencies; researching and writing audit proposals; developing audit programs; preparing work papers; writing audit reports; supervising audit teams; presenting audit findings to all levels of management; recommending policies and procedures for various agencies throughout the United States; providing timely and accurate analysis and information to Department officials to enhance the efficiency and effectiveness of their programs and operations; coordinated and participated in department recruitment efforts; installed and maintained TeamMate Audit Software; performed as Acting Assistant Regional Audit Manager from April-August 2005 and April-June 2003.

EDUCATION

Golden Gate University

Master's of Accounting/Tax (present)

California State University at Hayward

Bachelor's of Science in Criminal Justice Administration

CERTIFICATIONS

- CPA Candidate
- California Real Estate Broker's License



Tammy Willis is the President/CEO of Magnolia Engineering and Construction, which is one of the few Black, female owned and operated Engineering and Construction firms in the country. Magnolia is a unique company in that it offers an administrative and compliance component to clients. Prior to becoming a remarkable entrepreneur Tammy's experience includes both federal and local government auditing where she was previously employed with the U.S. Department of Justice, Office of the Inspector General and the City of Oakland, Office of the City Auditor. In both roles Tammy managed numerous high-profile compliance and performance audits including assessments of the Federal Bureau of Investigations (FBI) and the City of Oakland's Police Department (OPD) operations. During her tenure, Tammy received many accolades for her professional excellence, including the coveted U.S Department of Justice's Attorney General's Achievement Award for outstanding audit work. Tammy was also the recipient of the *2018 Dr. C. Diane Howell Entrepreneur Award* for the 9th Annual Powerful Women of the Bay Awards and the *2020 OAACC Chairman's Award*. Tammy is currently a member of the Board of Directors of the Oakland African American Chamber of Commerce (OAACC) and the Oakland African American Chamber PAC (OAACP). She is also a licensed Real Estate Broker and the 1st Vice President of the Board of Directors of the National Association of Real Estate Brokers, Women's Council.



APPLICATION FOR APPOINTMENT TO THE BART AUDIT COMMITTEE PUBLIC MEMBER SEAT

The Audit Committee for the San Francisco Bay Area Rapid Transit District (BART) assists the Board of Directors ("Board") in discharging its oversight responsibilities for financial management, operational effectiveness, ethics, and regulatory compliance of the San Francisco Bay Area Rapid Transit District ("District"), specifically in the areas under the direction of the Office of the Inspector General (OIG), the Controller-Treasurer, and Performance and Budget.

The role of the Audit Committee is to provide independent oversight and advice to the Board of Directors regarding the effectiveness and efficiency of operations, reliability of reporting for internal and external use, and compliance with applicable laws and regulations. It achieves this by providing a forum to discuss and pursue opportunities for improvements in business and performance operations, financial and nonfinancial reporting, and internal controls, as identified through audit and investigation reports of the District, whether conducted internally or by an external entity.

The Audit Committee shall be comprised of five voting members, including three Board Directors and two public members with governmental financial expertise. It shall meet at least four times per year, with authority to convene additional meetings as needed.

The Audit Committee is a legislative body for the purposes of the Brown Act. Accordingly, committee meetings are open public meetings subject to the noticing and meeting requirements under this law except in those proceedings where a closed session may be appropriate and required.

Audit Committee Public Member Requirements

Public members serving on the Audit Committee shall be appointed by a majority of the full Board of Directors through this application process.

Public members shall possess the independence, experience, and collective technical expertise necessary to carry out the duties of the Audit Committee.

Public members shall be residents within the District's boundaries.

Public members are subject to conflict-of-interest laws and must file an annual Form 700, Statement of Economic Interests, with the District Secretary.

It is important that you complete all parts of the application. If your application is incomplete or does not clearly show the experience and/or training required, your application may not be accepted.

The application process will include two phases:

PHASE 1 – Application and Recommendation Review

All applications will be reviewed for all Membership Representation requirements and qualifications, letters of recommendation, and any supplemental documents.

PHASE 2 – BART Board of Directors Appointment

Selected candidates will be invited to appear before the Board of Directors to briefly explain their interest in serving on the committee, followed by a Board vote.

I. **Personal Information**

Please consider my application for the following representation(s) on the BART Audit Committee:

First, Last Name:	Tammy Willis	Residence Address:	
Mailing Address		County of Residence:	
Main Phone:		Alternate Phone:	() n/a
Email Address:	twillisbrokers@gmail.com	Occupation:	Self Employed / CEO

II. **Recommendation Contact Information** (must provide two recommendations)

Please provide the contact information for the individuals recommending your appointment and attach their letters of recommendation to this application.

First Name:	Matthew Grady	Last Name:	Grady
Mailing Address		City & Zip:	
Phone:		Email Address:	

First Name:	Stacey Scull	Last Name:	Scull
Mailing Address		City & Zip:	
Phone:		Email Address:	

III. **Personal Statement of Interest**

Briefly explain your interest in serving on the BART Audit Committee. Please feel free to attach additional pages.

See Attached Resume / Cover Letter

IV. **Expertise**

What expertise do you have in governmental accounting, financial management, performance auditing, or conducting investigations of fraud, waste, or abuse? Attach additional sheets if needed.

See Attached Resume / Cover Letter

V. **Technical Knowledge**

What technical knowledge do you have of accounting, financial or performance auditing, financial reporting, and internal controls, including an understanding of and ability to apply the Government

Auditing Standards, accounting standards issued by the Government Accounting Standards Board, and a recognized internal control framework. Attach additional sheets if needed.

See Attached Resume / Cover Letter

VI. **Professional Certifications**

What relevant professional certifications do you hold, such as Certified Public Accountant, Certified Internal Auditor, Certified Fraud Examiner, Certified Inspector General, Certified Internal Controls Auditor, Certified Information Systems Auditor, or a similar professional certification. Attach additional sheets if needed.

CPA Candidate

VII. **No Conflicts of Interest**

Within the past 10 years have you had any affiliation with the District or with a firm that has done business with the District? No

VIII. **Term**

Public members shall serve two-year terms and are eligible to serve up to six years total. There are two seats open for application.

IX. **Organizations/Group Membership**

List any organizations or groups that you belong to or are involved with that you believe bear relevance to your candidacy for service on the Audit Committee:

Organization Name:	Oakland African American chamber	Position:	Treasurer
Organization Name:	Association of Real Property Brokers	Position:	1st Vice President
Organization Name:		Position:	
Organization Name:		Position:	

Applicant Signature Sammy Weller

Date: July 9th 2021

Return this form and relevant attachments to the BART Office of the District Secretary:

In person or by courier: 300 Lakeside Drive, 23rd Floor, Oakland, CA 94612 or U.S.P.S. BART District Secretary's Office, P.O. Box 12688, Oakland CA 94604 or email to boardofdirectors@bart.gov.
Feel free to call (510) 464-6080 with any questions.

Final Filing Date - July 9, 2021 by 12:00 p.m.

Thank you for your interest in serving on the BART Audit Committee.

Jacqueline Edwards

From: Tammy Willis <twillisbroker@gmail.com>
Sent: Wednesday, October 6, 2021 11:11 AM
To: Jacqueline Edwards
Subject: Fwd: Congratulations! You Are Now A CFE

----- Forwarded message -----

From: ACFE Certification Department <Exam@acfe.com>
Date: Tuesday, October 5, 2021
Subject: Congratulations! You Are Now A CFE
To: twillisbroker@gmail.com



Dear Ms. Willis:

Congratulations! The Certification Committee has approved your application to become a **Certified Fraud Examiner (CFE)**, and you may now begin using the CFE credential. Your welcome packet and CFE certificate should arrive within 6-8 weeks. Please note some areas are experiencing delayed delivery times. Your certificate will list your name as **Tammy Willis** per the current information on your account. Please reply directly to this email if you wish to make a change.

Due to COVID-19 and the worldwide shipment issues, your certificate may be delayed. Thank you for your understanding and patience.

To ensure proper mailing of your certificate and ensure we are able to contact you, please verify the contact information and mailing address in your account. Visit [ACFE.com/MyAccount](https://www.acfe.com/MyAccount) to make any necessary changes.

As a reminder, CFEs must earn a **minimum of 20 credit hours of Continuing Professional Education (CPE) every 12-month period and pay annual membership dues**. At least 10 credit hours should be directly related to fraud and 2 related to ethics. Your first reporting period begins at the time of your upcoming membership anniversary. Determine your future [CPE requirements](#) online.

Share your achievement of earning the CFE credential with your [LinkedIn](#) contacts and visit [ACFE.com/BrandStandards-CFE](https://www.acfe.com/BrandStandards-CFE) for templates to promote yourself as a CFE through a press release, business cards and letterhead. You will find instructions on which CFE logos to use as well as guidelines on how to use them.

Now that you are a CFE, we encourage you to:

- Join a [local ACFE chapter](#)

- Use [tools](#) for yourself, employees and your organization
- Take advantage of [resources](#) on Ethics & Compliance

If you have any questions about your CFE membership or certificate, contact us at (800) 245-3321 / +1 (512) 478-9000 or email Exam@ACFE.com.

Sincerely,

Certification Department
Association of Certified Fraud Examiners
Global Headquarters • The Gregor Building
[716 West Avenue • Austin, TX 78701](#)
Tel: (800) 245-3321 / +1 (512) 478-9000
Fax: +1 (512) 276-8180
Exam@ACFE.com
ACFE.com



To unsubscribe or manage the email you receive from the ACFE, visit your [Communications Preferences page](#).

ACFE | [716 West Avenue | Austin, TX 78701 | USA](#) | +1 (512) 478-9000

This email was sent to twillisbroker@gmail.com. If you no longer wish to receive any email from the ACFE you may [unsubscribe](#) at any time.



July 9, 2021

BART Office of the District Secretary
300 Lakeside Drive, 23rd Floor
Oakland, CA 94612

To Whom It May Concern:

I have known Tammy Willis for 23 years, the first 9 of those years was during her tenure with the U.S. Department of Justice, Office of the Inspector General, Audit Division. I was Tammy's immediate supervisor for six of those years, from January 2001 through her departure in September 2007. It was both a joy and privilege to work with Tammy. Her superior organizational, time-management, and analytical skills were invaluable to me as a supervisor, as was her ability to cut through the clutter of data auditors typically encounter on a job and get to the core issue. I worked closely with Tammy on several high-profile projects, and in each instance, she demonstrated a level of dedication, integrity, and common-sense wisdom that was both rare and refreshing.

I've stayed in contact with Tammy over the years and followed her career path, first during her tenure as a supervisory auditor with the Oakland City Auditor's Office, and later during the entrepreneurial phase of her professional development, where her self-motivational mindset and professional drive for self-improvement have served her well.

As a member of the BART Inspector General Audit Committee, Tammy would bring a broad perspective of audit at both the federal and local level, as well as valuable private sector experience, where the impact of government policies are most keenly felt. But most importantly, Tammy would bring those above-mentioned qualities I have come to appreciate and admire.

Sincerely,

Matthew P Grady, CPA, CFE
City Auditor
City of Killeen, Texas
254-501-7685

Sheryl Grant

October 21, 2021

BART Office of the District Secretary
300 Lakeside Drive, 23rd Floor
Oakland, CA 94612

To Whom It May Concern,

It is with great enthusiasm that I am recommending Tammy Willis for appointment to the BART Audit Committee Public Member Seat.

I met Ms. Willis 6 years ago while serving on the Board of Directors for the Oakland African American Chamber of Commerce (OAACC). Our working relationship was instantaneous as we navigated together on many OAACC projects such as creating and implementing the Resiliency Fund to raise money for local small businesses during the COVID-19 Pandemic. Ms. Willis demonstrates professionalism in each project assigned and always ensures that the Board receives accurate and timely financial reports. Tammy was the recipient of the OAACC Chairman's Award in 2020 for her outstanding service as Treasurer of the Board of Directors.

I am confident that Tammy will be as much an asset to your organization as she is to the OAACC. I know she will be an excellent fit for your organization. If you have any questions, please feel free to contact me at the phone number and/or address listed above.

Sincerely,

Sheryl Grant
Vice-Chair
OAACC Board of Directors