



# San Francisco Bay Area Rapid Transit District

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## Legislation Details (With Text)

**File #:** 21-272      **Version:** 1      **Name:**

**Type:** Report      **Status:** Items ready for agenda

**File created:** 11/24/2021      **In control:** Board of Directors

**On agenda:** 12/2/2021      **Final action:**

**Title:** Independent Audit Reports for the Fiscal Year Ended June 30, 2021. Board requested to authorize.

- a) BART Annual Financial Statements
- b) Independent Auditor's Report on Financial Statement of BART's Retiree Health Benefit Trust
- a) Independent Auditor's Report on Financial Statement of BART's Survivors Benefit Trust
- b) Agreed Upon Procedures Report for Evaluation of Board of Directors' Expenses
- c) Independent Auditor's Report on Compliance for Measure B Program and Report on Internal Control over Compliance
- d) Independent Auditor's Report on Compliance for Measure BB Program and Report on Internal Control over Compliance
- e) 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
- f) 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)
- g) National Transit Database Audit Report - Independent Accountant's Report on Applying Agreed-Upon Procedures
- h) 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
- l) Management Letter - SAS114

**Sponsors:**

**Indexes:**

**Code sections:**

**Attachments:** 1. Independent Audit Reports for the Fiscal Year - Memo, 2. Independent Audit Reports for the Fiscal Year - EDD, 3. a) BART Annual Financial Statements, 4. b) Independent Auditor's Report on Financial Statement of BART's Retiree Health Benefit Trust, 5. c) Independent Auditor's Report on Financial Statement of BART's Survivors Benefit Trust, 6. d) Agreed Upon Procedures Report for Evaluation of Board of Directors' Expenses, 7. e) Independent Auditor's Report on Compliance for Measure B Program and Report on Internal Control over Compliance, 8. f) Independent Auditor's Report on Compliance for Measure BB Program and Report on Internal Control over Compliance, 9. g) Independent Auditor's Report on Compliance for PTMISEA Guidelines and Internal Control over Compliance, 10. h) Independent Auditor's Report on Compliance with the Transportation Development Act (TDA) and Report, 11. i) National Transit Database Audit Report - Independent Accountant's Report on Applying Agreed Upon Procedures, 12. j) National Transit Database Report - Independent Auditor Statement - Financial Data Review, 13. k) Single Audit Report, 14. l) Management Letter - SAS114

| Date | Ver. | Action By | Action | Result |
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