

Valid Scores Used to Select Financial Auditor

Office of the Inspector General



Investigation Results

The Board of Directors and Audit Committee did not receive altered evaluation scores in the selection process for the external financial auditor. Further, BART did not terminate an employee due to the involvement of an Audit Committee member in that selection process.

The Office of Inspector General (OIG) received two complaints alleging that the evaluation scores for the selection of the external financial auditor had been altered. One of the complaints included an allegation that an Audit Committee member played a role in getting an employee who worked on the selection process terminated. The OIG immediately launched an investigation and confirmed that the scores the Audit Committee and Board of Directors received agreed with the original scores from the individual evaluators. The OIG also confirmed that BART did not terminate any employee who worked on the external financial auditor selection process. All employees who worked on that process continue to be employed with the District.

In December 2020, BART issued a Request for Proposal for an external financial auditor to provide independent audit services. BART accepted the proposals of five accounting firms. Each firm underwent a technical and oral interview evaluation process. The Audit Committee used the scores from those separate processes to select a financial auditing firm and recommend to the Board of Directors that they award a BART contract to the recommended firm. The Board of Directors awarded the contract to the recommended financial auditing firm at the April 8, 2021 board meeting. The public may find the board agenda, minutes, and video on [Legistar](https://bart.legistar.com/Calendar.aspx).¹

As the allegations were unsubstantiated, the OIG has no recommendations associated with this investigation. However, because the proposing firms and the Board of Directors received copies of one of the complaints, we sent a formal letter to each firm and an email to the Board of Directors to notify them of our investigation and that the allegations were unsubstantiated.



For more information, contact:



Harriet Richardson



510-464-6132



hrichar@bart.gov

Providing
independent
oversight of the
District's use of
revenue.

The Office of the Inspector General Holds in High Regard its Duty to Protect the Public's Interests
Integrity • Accountability • Transparency • Honesty

¹ Legistar: <https://bart.legistar.com/Calendar.aspx>. See Consent Calendar Item C: Award of Agreement No. 6M2075, Independent Audit Services, Board requested to authorize.