External Quality Review

of the

Bay Area Rapid Transit Office of the Inspector General

Conducted in accordance with guidelines of the

Association of Local Government Auditors

for the period of July 1, 2023 to June 30, 2026

Association of Local Government Auditors

September 4, 2026

Claudette Biemeret, Inspector General
BART Office of Inspector General
2150 Webster Street, 4th Floor
Oakland, California 94612

Dear Ms. Biemeret,

We have completed a peer review of the BART Office of Inspector General for the period July 1, 2023 to June 30, 2026. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide for Assessing Conformance with Government Auditing Standards* published by the Association of Local Government Auditors (ALGA).

We reviewed the internal quality management system of your audit organization and conducted tests to determine whether your internal quality management system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States and applicable legal and regulatory requirements. Our procedures included:

- Reviewing the audit organization's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff, management, and members of the Audit Committee.

Due to variances in individual performance and judgment, compliance does not imply adherence to standards in every case but does imply adherence in most situations. Organizations can receive a rating of pass, pass with deficiencies, or fail. BART Office of Inspector General has received a rating of pass.

Based on the results of our review, it is our opinion that the BART Office of Inspector General's internal quality management system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* and applicable legal and regulatory requirements for engagements during the period July 1, 2023 to June 30, 2026.

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