



Imperial County Local Transportation Authority

1503 N. Imperial Ave., Suite 104, El Centro, CA, 92243
Phone: 760-592-4494 | Fax: 760-592-4410

MEASURE D LOCAL TAXPAYER SUPERVISING COMMITTEE (LTSC)

MINUTES FOR FEBRUARY 17, 2026 10:30 AM

MEMBERS PRESENT: Tim Jones, Joe Picazo, Robert Amparano (Chair), Karina Alvarez: County Auditor Controller, David Aguirre (Executive Director)

OTHERS PRESENT: Michelle Bastidas, Cristi Lerma: ICTC Staff; Coley Delaney: The Pun Group, Tommy Garcia, Victor Manriquez: City of Imperial

I. WELCOME AND INTRODUCTIONS

- A. The meeting began at 10:35 a.m. Introductions were made.

II. PUBLIC COMMENTS

There were no public comments.

III. ACTION CALENDAR

- A. Imperial County Local Transportation Authority Annual Financial Report for the Fiscal Year Ended June 30, 2025

Mr. Delaney with the CPA firm, The Pun Group, presented the *LTA Annual Financial Reports for the fiscal year ended June 20, 2025*. The audit performed was in accordance with auditing standards accepted in the U.S. and the standards applicable to financial audits in Government Auditing Standards. The purpose of this audit is to ensure that the expenditures that are being reported are compliant with Measure D requirements.

Mr. Delaney provided an update on FY 2024-2025 audits. He explained the scope of work, including the audit of revenues, expenditures, and fund balance schedules, as well as compliance with the LTA's retail transactions and use ordinance. He highlighted that most entities improved their compliance this year, particularly in submitting maintenance of effort certifications and reports. However, some prior period adjustments were identified, with Brawley, Calexico, Calipatria, Holtville, Imperial and El Centro having preliminary findings. Mr. Delaney noted that the City of Imperial still had a compliance finding for not submitting the annual report, while the County of Imperial and City of Westmorland had no findings this year. Mr. Delaney indicated that while there were some prior period adjustments and compliance issues, overall performance improved compared to the previous year, with 15 out of 16 required reports submitted on time.

The committee discussed concerns about delayed submissions from some agencies, particularly El Centro, and explored potential enforcement mechanisms including penalties and mandatory training sessions. Mr. Jones also suggested expanding the committee to five

Measure D Local Taxpayer Supervising Committee (LTSC)
Minutes for February 17, 2026

members and replacing the current vacant position. The discussion touched on broader issues regarding project delivery, fund balances, and the need for more proactive planning and communication from participating agencies.

The LTA Local Taxpayer Supervising Committee (LTSC) reviewed the financial reports, and recommended approval of the fiscal reports for FY 2024-25, for the LTA and the cities of Brawley, Calipatria, Calexico, El Centro, Holtville, Imperial, Westmorland and the County of Imperial.

A motion was made by [Jones](#) and seconded by [Picazo](#) with the following recommendations: **Motion Carried.**

1. Explore with legal counsel possible penalty for not submitting required documentation on time.
2. Inform the LTA Board at regular meetings of non-compliance.
3. Conduct annual training sessions with agency finance personnel and document attendance
4. Implement templates for areas we don't have some prepared for that provide a prepared by/reviewed by cities/county area with signature.
5. Conduct a search for a voting representative to fill the vacancy on the LTSC committee.

B. Discussion/Action regarding the appointment of an LTSC member to fill vacant position

The oversight committee also discussed the need for additional members, particularly someone with experience in construction or engineering who has experience with major projects. The committee recommended that staff conduct a search for the vacancy. No action was taken.

IV. CONSENT CALENDAR

- A. The minutes were not approved. We didn't have enough voting members in attendance during this item.

V. INFORMATION CALENDAR

Staff provided information in the agenda as back up pertaining to the LTA Transit Set-Aside funds, the State Highway Set-Aside funds, the LTA Bond update, and the LTA revenues for FY 2020-21 to FY 2025-26. Staff also provided a list of agencies completed projects for FY 2024-25.

VI. ADJOURNMENT

Meeting Adjourned at 12:15 p.m.