



Local Transportation Authority

MINUTES FOR MARCH 23, 2016

VOTING MEMBERS PRESENT:

City of Brawley	George A. Nava
City of Calexico	Joong S. Kim
City of Calipatria	Maria Nava-Froelich
City of El Centro	Cheryl Viegas-Walker
City of Imperial	Doug Cox – Vice Chair
City of Westmorland	Lawrence D. Ritchie
County of Imperial	Jack Terrazas
County of Imperial	Ryan Kelley
Executive Director	Mark Baza (non-voting)

OTHERS PRESENT: Cristi Lerma (staff), Kathi Williams (staff), David Salgado (staff), Michelle Bastidas (staff), Virginia Mendoza (staff), Eric Havens (ICTC Counsel), Phil White (Consultant, VTD),

I. CALL TO ORDER AND ROLL CALL

Meeting was called to order by Chair Cox at 6:02 p.m. and roll call was taken.

II. EMERGENCY ITEMS

There were none.

III. PUBLIC COMMENTS

No public comment

IV. CONSENT CALENDAR

A. A motion was made by [Ritchie](#) and seconded by [Nava-Froelich](#) to approve the January 27, 2016 Minutes for the LTA Board, **Motion Carried unanimously.**

V. REPORTS

A. A summary of the remaining LTA Bond project funds are listed below.

- Brawley - \$4,589,041.15
- Calexico - \$6,558,847
- Calipatria - \$0
- Imperial - \$541,777.84
- County - \$6,618,353.38

The estimated balances for participating bond agencies have been updated and reflect the balances on the February 2016 bank statements. A full Executive Director report is on page 4 of the LTA agenda.

VI. ACTION CALENDAR

A. Imperial County Local Transportation Authority Annual Financial Audit for Fiscal Year Ended June 30, 2015

Ms. Williams introduced the auditor to the Board. A draft of the annual financial report performed by the CPA firm, Vavrinek Trine and Daly (VTD): *LTA Annual Financial Report, for fiscal year ended June 20, 2015* was attached to the agenda. Mr. White presented the Audit and Recommendations. The LTA Audit resulted in a clean audit opinion for all agencies except Calexico and a finding for the City of Westmorland. The City of Calexico has not been able to provide the documentation required for the completion of the audit.

Ms. Williams stated that LTA Local Taxpayer Supervising Committee (LTSC) met on March 22, 2016 and they recommend that the Board approve the FY 2014-15 Audit with the following comments and recommendations:

Comments

- The City of Holtville on the 5 year expenditure plan: The item “Complete Street Plan” should be removed and instead insert “improvements from the Complete Street Plan” should be identified in the 5 year expenditure plan.”
- The City of Brawley on the 5 year expenditure plan: The item “various alleys” should be researched to determine if alleys and alley projects are allowable expenditures for Measure D funds. If found not to be eligible then the City should reimburse the LTA fund for ineligible expenses and the project removed from the 5 year expenditure plan.
- The City of El Centro should provide an updated 5 year expenditure plan.
- The City of Westmorland must credit interest from LTA revenues to a City LTA fund

Recommendations

- Receive, approve and file the following agencies’ audits for FY 2014-15; Brawley, Calipatria, El Centro, Holtville, Imperial, Westmorland, County of Imperial and the ICLTA.
- Provide an additional thirty (30) days for the receipt of the documentation necessary for the completion of the FY 2014-15 audit for the City of Calexico. Should the information not be available at that time, then the audit firm should issue a qualified opinion for FY 2014-15 for the City of Calexico.

The ICTC Management Committee met prior to the LTSC on March 9, 2016 and they also recommended proceeding with the review and approval, with recommendation(s), after public comment, if any:

1. Receive, Approve and File the FY 2014-15 Imperial County Local Transportation Authority Annual Financial Audit for the following agencies: Brawley, Calipatria, El Centro, Holtville, Imperial, Westmorland, County of Imperial and the ICLTA.
2. Direct ICLTA staff to work with the audit team and the City of Calexico to complete the City’s FY 2014-15 LTA audit, returning for further direction in April 2016.

Mr. Baza strongly encouraged the Board approve agency audits that were presented. However, the item was not approved after thorough discussion regarding the absence of the City of Calexico audit report and a management report. Instead, the Board recommended a special meeting be held on April 14, 2016 at 5:30 p.m. in Brawley. A motion was made by [Nava-Froelich](#) and seconded by [Nava](#) to proceed with approval at the special meeting, **Motion Carried unanimously.**

VII. ADJOURNMENT

A motion was made by [Nava](#) and seconded by [Nava-Froelich](#) to adjourn, **Motion Carried unanimously.** Meeting Adjourned at 6:35 p.m.