

NORTH COUNTY TRANSIT

SAN DIEGO RAILROAD

Agenda

Performance, Administration and Finance (PAF) Committee

Mike Sannella, Committee Chair
Priya Bhat-Patel, Committee Member
Jewel Edson, Committee Member
Corinna Contreras, Committee Member

Eun Park-Lynch – Committee Liaison

Date: Thursday, February 12, 2026 at 11:00 A.M.

**Location: NCTD
810 Mission Avenue, Oceanside, CA 92054**

**View Live Stream at:
<https://www.youtube.com/GoNCTD>**

MISSION

The mission of North County Transit District, which operates as North County Transit – San Diego Railroad and referred to herein as NCTD, is to operate an environmentally sustainable and fiscally responsible transit network that provides seamless mobility for all while achieving organizational and operational excellence.

VISION

NCTD envisions a comprehensive transit and mobility system that connects all North County San Diego residents and visitors to a healthy, economically vibrant, and thriving region.

ASSISTIVE SERVICES

For individuals with disabilities, NCTD will provide assistive services. To obtain such services or copies of documents in an alternate format, please call or write, a minimum of 72 hours prior to the event, to request these needed reasonable modifications. NCTD will make every attempt to accommodate requests that do not give 72-hour notice. Please contact the Clerk of the Board at (760) 966-6696 or clerk@nctd.org.

For individuals with sensory disabilities, this document is available in alternate formats. For information, please contact the Clerk of the Board at 760/966-6696 or clerk@nctd.org. Persons with hearing impairment, please use the California Relay Service (CRS): 800/735-2929 TTY; 800/735-2922 voice; 800/855-3000 Spanish. CRS Customer Service: 877/632-9095 English or 877/419-8440 Spanish.

Agenda materials can be made available in alternative languages upon request. To make a request, please call (760) 966-6696 or email clerk@nctd.org at least 72 hours in advance of the meeting.

Los materiales de la agenda de NCTD están disponibles en otros idiomas. Para hacer una solicitud, llame al (760) 966-6696 o por correo electrónico a clerk@nctd.org al menos 72 horas antes de la reunión.

Any writings or documents provided to a majority of the members of the NCTD Board of Directors regarding any item on this agenda will be made available for public inspection at the office of the Clerk of the Board located at 810 Mission Avenue, Oceanside, CA 92054, during normal business hours and on the website at GoNCTD.com.

PUBLIC COMMENT

IN-PERSON PARTICIPATION AT THE BOARD MEETINGS: All persons wishing to address the Board of Directors during the meeting can do so in-person. Speakers must complete a "Request to Speak" form provided at the meeting. The completed form must be submitted to the Clerk of the Board prior to the call of the specific agenda item on which the individual wishes to speak.

WRITTEN COMMENT PRIOR TO BOARD MEETINGS: Members of the public may also submit their comments via email at publiccomment@nctd.org. All comments received prior to the start of the Board or Committee meeting will be provided to the Board/Committee and made available for public inspection on the NCTD website at: <https://gonctd.com/about-nctd/board-information/> prior to the meeting and included in the record of the Board/Committee Meeting.

VIRTUAL PARTICIPATION AT THE BOARD MEETINGS: Pursuant to Government Code section 54953, NCTD is providing alternatives to in-person attendance for viewing and participating in NCTD Board and/or Committee meetings.

Zoom Participation:

Members of the public may view or participate in the meeting through Zoom from a PC, MAC, iPad, iPhone, or Android device, at the following URL: <https://nctd.zoom.us/j/89010221447?pwd=EOt94r0KsDKr2V5b54hG3HR9VZBThP.1>
Passcode: 339383

Phone Participation:

To join the meeting by phone, dial 669-900-6833
Webinar ID: 890 1022 1447
Passcode: 339383

If you would like to speak on an agenda item via Zoom during the meeting, you must email the Clerk of the Board at clerk@nctd.org. Please provide the Clerk your name and item number you wish to comment on. *If you plan on calling into the Zoom meeting rather than videoconferencing, you must also provide the telephone number you will be using.* You must be logged on to the Zoom meeting by phone or online to speak. When it is your turn to comment, the Clerk of the Board will call you by name or phone number. Members of the public may register with the Clerk of the Board to speak on an agenda item until the public comment period for that item is closed.

The public may also provide oral comments on agenda items by calling (760) 966-6560. When prompted, the caller should identify the agenda item they wish to speak about and leave a message not to exceed three minutes. All telephonic comments received prior to the start of the Board or Committee meeting will be provided to the Board/Committee prior to the meeting and made available for public inspection on the NCTD website at: <https://GoNCTD.com/about-nctd/board-information/>.

All written and/or telephonic comments received by 5:00 p.m. the day before the meeting will be shared with the Board of Directors and made available for public inspection prior to the meeting. Written and/or telephonic comments may not be read aloud or played for the Board of Directors during the meeting. All telephonic and written comments will be made part of the record.

PAF COMMITTEE MEETING BEGINNING AT 11:00 AM

- **CALL TO ORDER**
- **ROLL CALL OF BOARD MEMBERS**
- **SAFETY BRIEF & EVACUATION PROCEDURES – Taylor Siwy, Deputy Clerk**
- **PUBLIC COMMUNICATIONS**

There is a time limit of 15 minutes for this section of Public Communications and each speaker is limited to three minutes for their presentation.

AGENDA ITEMS 1 – 3

1. Elect PAF Committee Vice-Chair

The Committee will elect a Vice-Chair for the PAF Committee. The Committee Member elected as the Committee Vice-Chair will sit on the NCTD Executive Committee per NCTD Board Policy No. 3 – *Committees and External Appointments*.

(Suheil Rodriguez, Director of Administration/Clerk of the Board)

2. Receive Proposed CY 2026 PAF Committee Work Plan (Attachment 2A)

Per NCTD Board Policy No. 3 – *Committees and External Appointments*, the Committee will receive and discuss staff's proposed work plan for the CY 2026 PAF Committee.

(Eun Park-Lynch, Chief Financial Officer)

3. Adopt Proposed CY 2026 Internal Audit Plan

The Committee will consider adoption of staff's proposed CY 2026 Internal Audit Plan.

(Karen Tucholski, Senior Legal Counsel – Regulatory Compliance)

• BOARD MEMBER REPORTS, COMMENTS, AND CORRESPONDENCE

• ADJOURNMENT

Upcoming Meetings:

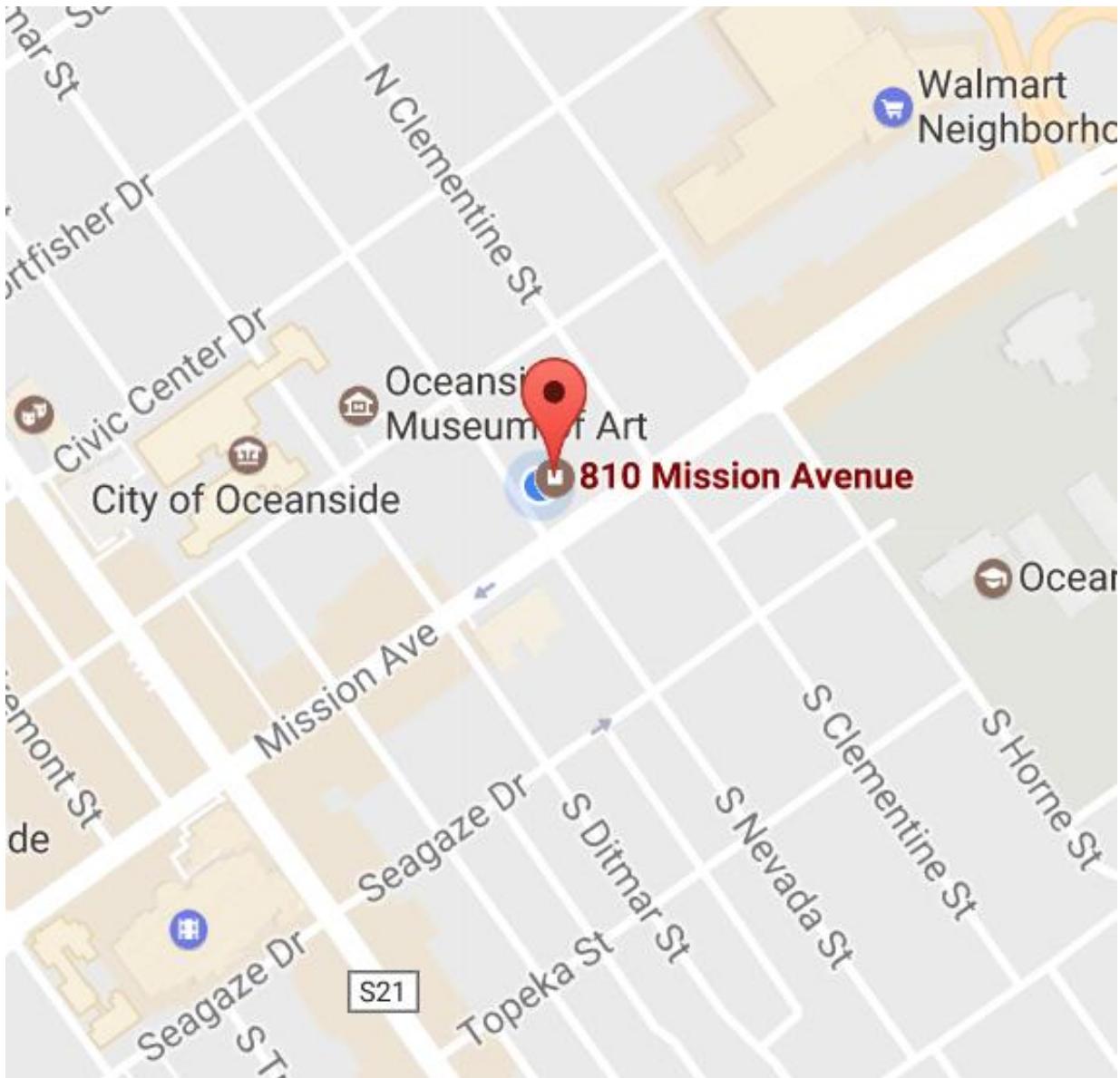
- ***Marketing, Service Planning and Business Development Committee Meeting: Thursday, March 19, 2026 at 11:00 a.m.***
- ***Regular Board Meeting: Thursday, March 19, 2026 at 2:00 p.m.***

All Regular Board and Committee Meetings will be held at NCTD Administrative Offices, 810 Mission Ave., Oceanside CA, unless otherwise provided on public notice.

NORTH COUNTY TRANSIT

SAN DIEGO RAILROAD

MAP OF NCTD OFFICES



The NCTD Board Chambers is located at NCTD Administrative Offices, 810 Mission Avenue, Oceanside, CA 92054 and is accessible by the COASTER (NCTD Commuter Rail), SPRINTER (NCTD Hybrid Rail), and the BREEZE (NCTD Bus).

Please log onto www.goNCTD.com to check our current routes and schedules, or call 1-800-COMMUTE.

NORTH COUNTY TRANSIT
SAN DIEGO RAILROAD

February 5, 2026

To: North County Transit – San Diego Railroad Board Members
From: Taylor Siwy, Deputy Clerk
Subject: POSTING OF PAF COMMITTEE AGENDA

In Compliance with the Ralph M. Brown Act, as Amended, the following information is provided.

The Agenda for this PAF Committee meeting of the Board was posted as follows:

Regular Meeting: February 12, 2026 at 11:00 a.m.

Posted At: 810 Mission Avenue, Oceanside, CA

Posted Online At: www.goNCTD.com

Date & Time of Posting: February 5, 2025 by 5:00 p.m.

Posted By: Taylor Siwy, Deputy Clerk

NORTH COUNTY TRANSIT
SAN DIEGO RAILROAD

Rules for Public Speakers at Meetings of the North County Transit – San Diego Railroad

Per Board policy, all public communications at meetings of the North County Transit – San Diego Railroad shall be made and received in accordance with the following procedures:

1. COMMENTS FOR MATTERS NOT ON AGENDA

- A. Total time limit for telephonic comments:
 - Beginning of meeting: 15 minutes
 - End of meeting: No time limit.
- B. Time limit per speaker per meeting: Three minutes, with no donation of time allowed.
- C. Priority: First come, first served. Speakers who registered to speak with the Clerk will be called to address the Board of Directors in the order they are received.
- D. Order on agenda: Comments for matters not on the agenda will be heard at the beginning of the meeting and if the time limit stated in Paragraph A is exhausted, comments that were unable to be heard due to time limit stated above, will be heard at the end of the meeting under "*Remaining Public Communications*."

2. TIME LIMITS FOR ADDRESSING MATTERS ON THE AGENDA

- A. Total time limit: None.
- B. Time limit per speaker: Three minutes, with one donation of three minutes, for a maximum of six minutes.
- C. These rules apply to both public hearing and non-public hearing items listed on the agenda.
- D. Comments made not germane to the subject matter of the agenda item being considered will be considered out of order.

3. CUTOFF FOR TURNING IN SPEAKER SLIPS

- A. Members of the public may register with the Clerk to speak on an agenda item up until the public comment period is closed on a particular item.

4. MODIFICATION OF RULES BY CHAIR

- A. The Board Chair may, in their absolute discretion, modify these rules. However, a decision of the Chair to do so in one instance shall not be deemed a waiver of the rules as to any other instance or matter.

NORTH COUNTY TRANSIT
SAN DIEGO RAILROAD**Performance, Administration, and Finance (PAF) Committee****CY2026 WORK PLAN**

Mike Sannella, Committee Chair
Priya Bhat-Patel, Committee Member
Jewel Edson, Committee Member
Corinna Contreras, Committee Member

Staff Committee Liaison:
Eun Park-Lynch, Chief Financial Officer

COMMITTEE REVIEW	ITEM
February 12	<ul style="list-style-type: none">• Elect PAF Committee Vice-Chair• Receive Proposed CY2026 PAF Committee Work Plan• Adopt CY2026 Internal Audit Plan
May 21	<ul style="list-style-type: none">• Receive Update on Proposed FY2027 Operating and Capital Budget• Receive Draft Proposed FY2027 Fee Schedule
December 17	<ul style="list-style-type: none">• Receive FY2026 Unaudited Financial Statements and Key Performance Indicators• Receive Update on NCTD's Pension Liability GASB 68 Report• Receive Update on the Proposed FY2028-FY2032 Capital Improvement Program• Review Updates to Internal Audit Program and Charters



Receive Internal Audit Program Update

PAF Committee Meeting
February 12, 2026

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Background

- Key purposes of the Internal Audit Program (IAP):
 - Provide reasonable assurance that internal control systems are well-designed and operating effectively
 - Assist in identifying measures to incorporate efficient and effective systems of operations
 - Help NCTD's Board of Directors and Executive Management achieve NCTD's goals and objectives
- The PAF Committee is responsible for approving the annual Internal Audit Work Plan

Proposed CY 2026 IAP Work Plan

Intercon Security Contract Compliance

- Effective July 2024 Intercon Security provides field security services for NCTD
 - Audit Intercon's records for compliance with contractual requirements regarding personnel hiring, onboarding and training.
 - Audit Intercon's records for compliance with contractual requirements regarding contract performance and reporting.



Proposed CY 2026 IAP Work Plan

Human Resources Benefits Audit

- Ensure that employee benefit programs are administered in accordance with applicable laws, rules, regulations and NCTD policies and procedures. This audit will include both the Human Resources and Payroll Departments.
 - Audit employee contributions and associated benefits costs relative to individual employee pay.
 - Audit benefit invoice payments to ensure that they are properly processed and that payments are correctly made to companies providing employee benefits.



Staff Recommendation

- Adopt the proposed CY 2026 Internal Audit Work Plan

Questions?