



AGENDA

LEGEND: A - Action may be taken
I - Information
1 - Included
2 - Handout
3 - Separate
4 - Verbal

JPA: ACCEL FINANCE COMMITTEE MEETING

DATE/TIME: Thursday, March 5, 2026 at 8:30 AM

LOCATION: Teleconference

Link: <https://alliantinsurance.zoom.us/j/93317089752?pwd=m3sPQRvE0AMlaVFnl2pP7Qcf1O8C02.1>

Meeting ID: 933 1708 9752

Passcode: 265208

Dial: (669) 444 9171

In accordance with the requirements of the Brown Act, notice of this meeting must be posted in publicly accessible places, 72 hours in advance of the meeting, at the office of ACCEL's Secretary.

Per Government Code section 54954.2, persons requesting disability-related modifications or accommodations, including auxiliary aids or services in order to participate in the meeting, are requested to contact Alliant Insurance Services at (415) 403-1400, 24 hours in advance of the meeting. Access to some buildings may require routine provision of identification to building security. However, ACCEL does not require any member of the public to register his or her name, or to provide other information, as a condition to attendance at any public meeting and will not inquire of building security concerning information so provided. See Government Code section 54953.3.

- MEMBER LOCATIONS VIA TELE - CONFERENCE**
- City of Monterey, 735 Pacific Street, Suite A, Monterey, CA 93940
 - City of Ontario, 200 North Cherry Avenue, Ontario, CA 91764
 - City of Santa Barbara, 735 Anacapa Street, Santa Barbara, CA 93101
 - City of Santa Monica, 1685 Main Street, Room 131, Santa Monica, CA 90401
 - City of Visalia, 220 North Santa Fe Street, Visalia, CA 93292

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- A. CALL TO ORDER**
- B. CONSENT CALENDAR (A)**
- 2-4 1 1. Approval of Minutes for the February 18, 2026 Finance Committee Meeting
Members will review this item and may take action to approve or amend.
- C. REPORTS**
- 1. FINANCE COMMITTEE**
- 5-8 1 a) Financial Auditor Interviews (A)
The Committee will conduct interviews with Maze & Associates, Gilbert CPA's, and Crowe LLP. The Committee may take action to make a recommendation to the Board.
- D. PUBLIC COMMENTS (I)**
- 4 *The public is invited at this point to address the Committee on issues of interest to them.*

ADJOURNMENT



**MINUTES OF THE
ACCEL FINANCE COMMITTEE
MEETING**

**Item No. B.1.
Finance Committee
March 5, 2026**

Wednesday, February 18, 2026 at 10:00 AM

LOCATION:

Teleconference

Link: <https://alliantinsurance.zoom.us/j/95028278042?pwd=bJgflJcQGjaPE0E50gj4WmBMOdcGdf.1>

Meeting ID: 950 2827 8042

Passcode: 582026

Dial: (669) 444 9171

MEMBERS PRESENT:

Rafaela King, City of Monterey
Marquie Lugo, City of Ontario Alternate
Greg Milligan, City of Santa Barbara
Oles Gordeev, City of Santa Monica
Andrew Guzman, City of Visalia

MEMBERS ABSENT:

None

GUESTS AND CONSULTANTS:

Conor Boughey, Alliant Insurance Services
Lorissa Huey, Alliant Insurance Services
Thomas Joyce, Alliant Insurance Services
Donna Starr, City of Anaheim Alternate

A. CALL TO ORDER

Oles Gordeev called the meeting to order at 10:02 AM.

B. CONSENT CALENDAR

B1. Approval of Minutes for the December 08, 2025 Finance Committee Meeting

A motion was made to approve the consent calendar.



MOTION: Andrew Guzman **SECOND:** Rafaela King **MOTION CARRIED**

	Rafaela King	Marquie Lugo	Greg Milligan	Oles Gordeev	Andrew Guzman
Aye	X	X	X	X	X
Nay					
Abstain					

C. REPORTS

C1. FINANCE COMMITTEE

C1a. Financial Auditor Proposal Review

Conor Boughey walked through the six proposals received by prospective financial auditors. All were carefully weighed and discussed by the committee. After much discussion, it was determined that oral interviews would be held with three of the responding firms.

A motion was made that the firms Gilbert, Maze, and Crowe would be invited to oral interviews to take place at 9am, 10am, and 11am on the morning of March 5, 2026 on a first-come first-serve basis. The Program Administrators will send the Committee the list of Questions and Answers (Q&A) for the oral interviews a week prior, and the Committee is requested to let the Program Administrators know if there are any objections to the Q&As. The Committee will convene thirty minutes prior to the oral interviews.

MOTION: Rafaela King **SECOND:** Andrew Guzman **MOTION CARRIED**

	Rafaela King	Marquie Lugo	Greg Milligan	Oles Gordeev	Andrew Guzman
Aye	X	X	X	X	X
Nay					
Abstain					

C1b. Review of ACCEL’s 26/27 Experience Mod Calculation

Thomas Joyce explained that the ACCEL Financial Plan Policy and Procedure states that the Ex-Mod and will be reviewed by the Finance Committee.



The Committee discussed the inputs for the Ex-Mod calculation formula. They also compared the FY 25-26 Ex-Mods to the new FY 26-27 Ex-Mods.

The Committee took action to recommend to the Board that Ex-Mods be applied to the FY 26-27 deposit invoices.

MOTION: Andrew Guzman **SECOND:** Greg Milligan **MOTION CARRIED**

	Rafaela King	Marquie Lugo	Greg Milligan	Oles Gordeev	Andrew Guzman
Aye	X	X	X	X	X
Nay					
Abstain					

C1c. Draft FY 26/27 Administration Budget

Thomas Joyce reported that every year before the March Board Meeting, the Finance Committee reviews the draft admin budget for the coming program year.

The Committee discussed the draft admin budget and compared to last year's budget as well as the spending thus far halfway through the current program year.

No reportable action took place. The draft admin budget will be presented to the Board at the coming March 2026 Board Meeting. If the Board votes to approve a prospective New Member for the July 1, 2026 program year, the Draft FY 26/27 Administration Budget will be revised and presented at the June 2026 Board Meeting for the Board's adoption.

D. PUBLIC COMMENTS

There were no public comments.

ADJOURNMENT

Oles Gordeev adjourned the meeting at 10:52 AM.



Item No. C.1.a
Finance Committee
March 5, 2026

FINANCIAL AUDITOR INTERVIEWS

ISSUE: At the previous Finance Committee Meeting, the Committee reviewed the six responses received for financial auditor services. After review of the proposals and respondent's qualifications, the Committee decided to invite the following firms to oral interviews: Maze & Associates, Gilbert CPA's, and Crowe LLP. These firms will now perform their interviews and the Committee will determine which respondent to recommend to the Board or take other future steps.

RECOMMENDATION: The Program Administrators recommend the Committee conduct interviews and take action or give direction to the Board at the March Board Meeting.

Additional Consideration

In favor: The Committee conducts the interviews and determines which firm is preferred and how to move forward.

Against: The Committee conducts the interviews and takes issue or has additional questions, the Committee may vote to instruct the Program Administrators to take additional action.

FISCAL IMPACT: There is no immediate financial impact expected from the recommended action. Each proposer's compensation is outlined in their response and would be paid for by ACCEL's administration budget if selected.

BACKGROUND: Crowe LLP has been ACCEL's Financial Auditor since 2009, and the oversight of the Financial Auditor Contract falls under the Finance Committee's purview. If an RFP is authorized by the Board, the Finance Committee can be delegated authority to work on the RFP template that includes next steps and timeline, or the Finance Committee Chair/Treasurer may also work directly with the Program Administrators.

The Board met on October 12, 2023, and made a motion to renew the contract with Crowe LLP for the financial audit for two years ending in June 30, 2024 and 2025. Also, at that meeting a Board Member commented that it is best practice to issue a RFP every five years.

At the Finance Committee meeting on September 4, 2024, the Committee discussed this and agreed to wait on issuing an RFP until the audit for the year ending June 30, 2026, since Crowe has already submitted a proposal for the June 30, 2025 audit. The Board agreed to conduct a Request for Proposal (RFP) for audit years June 30, 2026.

ACCEL

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The Finance Committee met on September 4, 2025 and reviewed the following RFP timeline. Also, the Board reviewed this at the October 2025 Board Meeting. In December, 2025, the RFP was issued following a Finance Committee meeting. At the February, 2026 Finance Committee Meeting, the Committee decided to invite Maze & Associates, Gilbert CPA's, and Crowe LLP to interviews.

ATTACHMENT:

- (1) ACCEL 2026 Financial Auditor RFP Scoring Rubrik
- (2) Summary of Responses

HANDOUT: Proposers' Responses to RFP

Responder	Crowe LLP (Incumbent)	Gilbert CPA's	Maze & Associates
Engagement Team	Audit Partner: Joe Pieksza Audit Senior Manager: Adam Randolph	Audit Shareholder: Bob A. Green CPA Technical Review Shareholder: Raul A. Hernandez CPA Audit Senior Manager: Melanie K. Dahl CPA, MPAC	Engagement Partner: Amy Meyer CPA Alternate Partner: Vikki C. Rodriguez CPA Manager: Meghan Skilling
Location of Firm	Connecticut	Sacramento, CA	Pleasant Hill, CA
References	1. Santa Clara County Schools Insurance Group: Tien Phan 2. Redwood Empire Schools Insurance Group: Cindy Wilkinson 3. Schools Insurance Group: Nancy Mosier	Schools Insurance Authority: Phil Brown Alliance of Schools Cooperative Insurance Program: Jeff Grubbs Schools Excess Liability Fund: Kathryn Mathes	California Joint Powers Risk Management Authority (CJPRMA): Tony Giles SCORE: Marcus Beverly CIRA and REMIF: Amy Conley
Lead Public Entity Experience	30+ years	15+ years	30+ years
In Person or Remote Presentation	Add \$2,000 for in-person	In-person travel will be billed at actual	Add \$1,900 for travel
Costs <i>(including expenses)</i>			
First Year	\$ 33,000	\$ 36,000	\$ 30,730
Second Year	\$ 34,000	\$ 37,800	\$ 32,360
Third Year	\$ 35,000	\$ 39,600	\$ 34,070
Fourth Year	\$ 36,000	\$ 41,500	\$ 35,870
Fifth Year	\$ 37,000	\$ 43,500	\$ 37,760
TOTAL	\$ 175,000	\$ 198,400	\$ 170,790

**ACCEL
2026 Financial Auditor RFP
Oral Interviews Scoring Rubrik**

Criteria:	Points	Maze	Points	Gilbert	Points	Crowe	Points
Qualifications / Experience auditing public entities similar to ACCEL							
Staffing							
Audit Approach							
References							
Cost							
Total	100		0		0		0