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**STATE OF HAWAII
STATE PROCUREMENT OFFICE**

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July 2, 2015

TO: Executive Departments/Agencies
Department of Education
(Excludes Charter Schools)
Hawaii Health Systems Corporation
Office of Hawaiian Affairs
University of Hawaii
House of Representatives
Senate
Judiciary

City and County of Honolulu
Honolulu City Council
Honolulu Board of Water Supply
Honolulu Authority for Rapid Transportation
County of Hawaii
Hawaii County Council
County of Hawaii – Dept. of Water Supply
County of Maui
Maui County Council
County of Maui – Department of Water Supply
County of Kauai
Kauai County Council
County of Kauai – Department of Water

FROM: Sarah Allen, Administrator

A handwritten signature in black ink, appearing to read "Sarah Allen".

SUBJECT: **New Professional Services List**
SPO Professional Services List No. 16-03
ACCOUNTING PROFESSIONAL SERVICES - STATEWIDE
Expires: June 30, 2016
PN-15-008-SW

This is a new State Procurement Office (SPO) Professional Services List for Accounting Professional Services to provide financial reporting and schedule preparation related to the State's Comprehensive Annual Financial Report (CAFR) and other related accounting activities. The list is effective July 1, 2015, replacing SPO Professional Services List No. 14-07, which expired on June 30, 2015.

This list is available on the SPO website: <http://spo.hawaii.gov>. Click on *Price & Vendor List Contracts* on the home page.

If you have any questions please contact Shawn Richey at (808) 586-0577 or email shawn.l.richey@hawaii.gov.

**STATE OF HAWAII
STATE PROCUREMENT OFFICE**

SPO Professional Services List Contract No. 16-03
Replaces Professional Services List Contract No. 14-07
Released: 07/01/2015

ACCOUNTING PROFESSIONAL SERVICES - STATEWIDE

(PN-15-008-SW)

July 1, 2015 to June 30, 2016

SCOPE: This list was made pursuant to Hawaii Revised Statutes (HRS) § 103D-304 (procurement of professional services). The general scope of this professional services list is to provide a list of qualified firms to provide professional accounting services statewide.

Note: In June 2015, the SPO published a public notice for Accounting Professional Services Statewide, via PN-15-008-SW, for the 2016 fiscal year, and six (6) firms were qualified and listed by the Review Committee (in alpha order):

- (1) Akamine, Oyadomari & Kosaki CPA's, Inc.
- (2) Deloitte & Touche LLP
- (3) KKDLY LLC
- (4) KMH LLP
- (5) N&K CPAs, Inc.
- (6) PKF Pacific Hawaii LLP

The Review Committee for PN-15-008-SW consisted of:

- (1) Wayne Horie
- (2) Suzanne Efan; and
- (3) Ladea Nash

PARTICIPATING JURISDICTIONS listed below have signed a cooperative agreement and/or a memorandum of agreement with the SPO and are authorized to utilize this price list contract.

Executive Departments/Agencies	City and County of Honolulu (C&C Honolulu)
Department of Education (DOE)	Honolulu City Council
(Excludes Charter Schools)	Honolulu Board of Water Supply
Hawaii Health Systems Corporation (HHSC)	Honolulu Authority for Rapid Transportation (HART)
Office of Hawaiian Affairs (OHA)	County of Hawaii
University of Hawaii (UH)	Hawaii County Council
House of Representatives (House)	County of Hawaii – Department of Water Supply
Senate	County of Maui
Judiciary	Maui County Council
	County of Maui – Department of Water Supply
	County of Kauai
	Kauai County Council
	County of Kauai – Department of Water

The participating jurisdictions are not required but may purchase from this professional services list, and requests for exception from the list are not required. Participating jurisdictions are allowed to purchase from other contractors; however, HRS chapter 103D and the procurement rules apply

to purchases by using the applicable method of procurement and its procedures, such as small purchases or competitive sealed bidding. The decision to use this professional services list or to solicit pricing from other sources is at the discretion of the participating jurisdiction.

POINTS OF CONTACT:

Agencies shall order services listed herein pursuant to selection procedures set forth in HRS § 103D-304(d) and Hawaii Administrative Rules (HAR) Chapter 3-122-63. Also, refer to page 6 for further directions. Agencies shall contact Suzanne Eghan, the Contract Administrator, at (808) 586-0599 or suzanne.m.eghan@hawaii.gov to obtain the following procurement documents:

- Each qualified firm’s statement of qualifications including the firm’s general background; the education, training, and qualifications of the firm’s key individuals (i.e., resumes) performing the applicable service; and references. Note: All contents are to be kept confidential until the contract(s) is/are awarded.

Procurement questions or concerns may be directed as follows:

Jurisdiction	Name	Phone	FAX	E-mail
Executive	Shawn Richey	586-0577	586-0570	shawn.l.richey@hawaii.gov
DOE (Excludes Charter Schools)	Procurement Staff	675-0130	675-0133	DOEProcure@notes.k12.hi.us
HHSC	Joe Evanoff	733-4168	733-4460	jevanoff@hhsc.org
OHA	Phyllis Ono-Evangelista	594-1833	594-1865	phylliso@oha.org
UH	Matthew Chow (Primary) Karlee Hisashima	956-2765 956-8687	956-2096 956-2093	chowmatt@hawaii.edu karlee@hawaii.edu
House	Brian Takeshita	586-6423	586-6401	takeshita@capitol.hawaii.gov
Senate	Carol Taniguchi	586-6720	586-6719	c.taniguchi@capitol.hawaii.gov
Judiciary	Tritia Cruz	538-5805	538-5802	tritia.l.cruz@courts.hawaii.gov
C&C of Honolulu	Procurement Specialist	768-5535	768-3299	bfspurchasing@honolulu.gov
Honolulu City Council	Clayton Wong	768-5084	768-5011	cwong@honolulu.gov
Honolulu Board of Water Supply	Vicki Kitajima	748-5151	550-9193	vkitajima@hbws.org
HART	Nicole Chapman	768-6135	768-5110	nchapman@honolulu.gov
County of Hawaii	Jeffrey Dansdill	961-8440	961-8248	jdansdill@co.hawaii.hi.us
Hawaii County Council	Jeffrey Dansdill	961-8440	961-8248	jdansdill@co.hawaii.hi.us
County of Hawaii- Department of Water Supply	Ka’iulani Matsumoto	961-8050 ext.224	961-8657	kmatsumoto@hawaiidws.org
County of Maui	Greg King	249-2403	249-0839	greg.king@co.maui.hi.us

Jurisdiction	Name	Phone	FAX	E-mail
Maui County Council	Ross Izumigawa	270-7661	270-7686	ross.izumigawa@mauicounty.us
County of Maui- Department of Water Supply	Kenneth L. Bissen Holly Perdido	270-7684 270-7684	270-7136 270-7136	ken.bissen@co.maui.hi.us holly.perdido@co.maui.hi.us
County of Kauai	Florence Kakuda	241-4294	241-6297	fkakuda@kauai.gov
Kauai County Council	Lisa Ishibashi Scott Sato	241-4820 241-4810	241-6349 241-6349	lishibashi@kauai.gov ssato@kauai.gov
County of Kauai- Department of Water	Fay Tateishi	245-5423	245-5813	ftateishi@kauaiwater.org

ACCOUNTING SERVICES provided require the selected firm to furnish select schedules for the State's Comprehensive Annual Financial Report (CAFR) and departmental financial statements for the State of Hawaii. Schedules may include, but may not be limited to modified accrual fund binders; adjusting/reclassifying journal entries and supporting schedules; and work papers such as Fixed Assets, Construction-In-Progress, and Vouchers Payable. Consultants are required to have active certifications and licenses, knowledge and ability to assist agencies in the following service categories as a minimum but not limited to:

Category #1 – Financial Reporting

- Provide assistance in preparing high level financial reports in accordance with Generally Accepted Accounting Principles (GAAP) which may include:
 - Comprehensive Annual Financial Report (CAFR) financial statements
 - Departmental financial statements
 - Notes to the financial statements

Category #2 – Schedule Preparation

- Provide assistance in preparing accounting schedules used to prepare the CAFR and/or departmental financial statements.
- Services may include providing assistance in preparing the following:
 - Departmental information - which may include, cash held outside the State Treasury, investments held outside the State Treasury, office supplies, prepaid expenses, vouchers payable, accrued payroll, other accrued liabilities, revenue bonds payable, lease commitment footnote disclosure, accrued vacation and sick leave.
 - Fixed Asset and Accumulated Depreciation - which may include Fixed Asset and Roll Forward summary and details including beginning balances, additions, disposals, change increases/decreases, transfers in/out, Construction-In-Progress (CIP) analyses.
 - Post-closing entries and supporting schedules – which may include adjusting/reclassifying entries required for fair presentation of the budgetary control financial statements, entries that need to be booked in order to convert budgetary control financial statements to modified accrual and full accrual.
 - Other schedules required for preparation of the CAFR.

LIST OF QUALIFIED VENDORS (in alpha order):

Akamine, Oyadomari & Kosaki CPA's, Inc.

Business Address:
1440 Kapiolani Blvd, Suite 900
Honolulu, HI 96814

Remittance Address:
same

Contact person: Edward Kosaki
Sean Yoneshige

Phone: (808) 941-0500

Email: ekosaki@aokcpas.com
syoneshige@aokcpas.com

Fax: (808) 941-0004

Deloitte & Touche LLP

Business Address:
999 Bishop Street, Suite 2700
Honolulu, HI 96813

Remittance Address:
P.O. Box 844708
Dallas, TX 75284-4708

Contact person: Valerie Shintaku

Phone: (808) 543-0744

Email: vshintaku@deloitte.com

Fax: 1-866-797-3888

KKDLY LLC

Business Address:
Topa Financial Center
745 Fort Street, Suite 2100
Honolulu, HI 96813

Remittance Address:
same

Contact person: Ralph T. Kanetoku

Phone: (808) 695-3612

Email: ralph@kkdly.com

Fax: (808) 531-3217

KMH LLP

Business Address:
1003 Bishop Street, Suite 2400
Honolulu, HI 96813

Remittance Address:
same

Contact person: Ross Murakami

Phone: (808) 527-2210

Email: rmurakami@kmhllp.com

Fax: (808) 536-5817

N&K CPAs, Inc.

Business Address:
1001 Bishop Street, ASB Tower Suite 1700
Honolulu, HI 96813

Remittance Address:
same

Contact person: Blake Isobe

Phone: (808) 566-1359

Email: bsisobe@nkcpa.com

Fax: (808) 523-2090

PKF Pacific Hawaii LLP

Business Address:
1132 Bishop Street, Suite 2500
Honolulu, HI 96813

Remittance Address:
Mail Code 61202, P.O. Box 1300
Honolulu, HI 96807-1300

Contact person: Tyler Kimura

Phone: (808) 441-2891

Email: tyler.kimura@pkfhi.com

Fax: (808) 441-0067

VENDOR CODES for annotation on purchase orders are obtainable from the *Alphabetical Vendor Edit Table Report* available at your department's fiscal office. Agencies are cautioned that the remittance address on an invoice may be different from the address of the vendor code annotated on the purchase order. Therefore, when processing an invoice for payment, be sure that the correct vendor code is used.

SPO VL CONTRACT NO. 16-03 shall be typed on purchase orders or contracts issued against this professional services list. For pCard purchases, the SPO VL Contract No. 16-03 shall be notated on the appropriate transaction document.

COMPLIANCE. Prior to creating this list of qualified firms, the SPO verified compliance of the Contractor(s) named in the SPO Professional Services List No. 16-03, but the SPO shall not monitor compliance throughout the term of performance. Therefore, purchasing agencies are required to verify compliance prior to issuing a contract, purchase order or pCard payment when utilizing this professional services list.

VENDOR AND PRODUCT EVALUATION form SPO-012, for the purpose of addressing concerns on this price list contract, is available to agencies at the SPO website: <http://spo.hawaii.gov>. Click on *Forms* on the home page.

VENDOR LIST AVAILABLE ON THE INTERNET at the SPO website: <http://spo.hawaii.gov>. Click on *Price & Vendor List Contracts* on the home page.

PROFESSIONAL SERVICES LIST PROCUREMENT NOTICE DOCUMENT, NOTICE POSTING, REVIEW COMMITTEE ATTESTATION FORMS, AND EVALUATION FORMS AVAILABLE at: <http://spo.hawaii.gov/accounting-professional-services-vl-16-03-documents/>.

HOW TO USE THIS VENDOR LIST:

1. In accordance with HRS § 103D-304 and HAR Chapter 3-122-63, whenever the need for accounting professional services arises during the 2016 fiscal year, the Head of the Purchasing Agency (HOPA) shall designate a selection committee to evaluate the statements of qualification and performance data of those persons on the list of qualified vendors mentioned above, along with any other pertinent information.
 - (a) The selection committee shall consist of a minimum of three (3) persons with sufficient education, training, and licenses or credentials in the area of accounting services required. *Documentation of selection committee members must be placed in the procurement file via form SPO-024, Attestation Serving on an Evaluation, Review or Selection Committee, or equivalent.*
 - (b) Pursuant to HAR §3-122-69(b), deputy directors or equivalent appointed positions shall not serve on the selection committee.
 - (c) Non-government employees may serve as advisors and may also serve as a committee member, but shall have sufficient knowledge, serve without compensation (unless HOPA justifies and approves (in writing)), and shall sign an affidavit (SPO-024 form or similar attestation).
2. The selection committee shall prepare criteria to evaluate the submissions. The criteria to evaluate and select the firms, in descending order of importance, are:
 - (a) Experience and professional qualifications;
 - (b) Past performance on projects of similar scope;
 - (c) Capacity to accomplish the work in the required time; and
 - (d) Any additional criteria(s) determined in writing by the selection committee to be relevant to the purchasing agency's needs or necessary and appropriate to ensure full, open, and fair competition for professional services contracts.
3. The selection committee shall evaluate the submissions of firms on the list prepared, and may conduct confidential discussions with any firm on the qualified list regarding the services which are required and the services they are qualified to provide.
4. The selection committee shall rank a minimum of three (3) firms, and submit the ranking to the HOPA with a summary of their qualifications. If multiple firms have the same qualifications, the selection committee shall rank firms in a manner that ensures equal distribution of contracts.
5. The HOPA or designee shall negotiate a contract with the first (1st) ranked firm, including a fair and reasonable rate of compensation, and is based on written terms of estimated value, scope, complexity, and nature of the services.

Should negotiations fail with the first (1st) ranked firm, negotiations must be formally terminated and negotiations with the second (2nd) ranked firm shall commence. If contract negotiations fail, then negotiations continue with the next ranked firm if necessary.

Should negotiations with the top three (3) ranked firms fail, then the selection committee may be requested to submit a minimum of three (3) additional firms based on the same criteria.

6. A Notice of Award (NOA) shall be posted within seven (7) calendar days of the contract award date on the SPO's award website at: <http://spo3.hawaii.gov/psa/professional-service-awards>. Be sure to notify any non-selected firms in writing. *If the selection committee is unable to provide a list of a minimum of three (3) firms, then please refer to Procurement Circular No. 2014-16(A) for allowable options.*
7. Non-selected firms may submit a written request for debriefing within three (3) working days after the posting of the contract award to be informed on the basis for non-selection.

Debriefing shall be held by the procurement officer or designee, to the maximum extent practicable, within seven (7) working days. Debriefings may be conducted individually or combined. *A summary of any debriefing conducted should be included in the contract file.*

8. Following the debriefing, non-selected firms may choose to file a protest, in writing, within five (5) working days after the date the debriefing is completed. Please utilize form SPO-043, Report on Procurement Protest, to report any protest(s) received to the SPO.