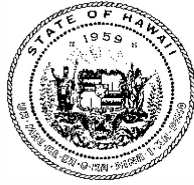


DAVID Y. IGE  
GOVERNOR




SARAH ALLEN  
ADMINISTRATOR  
MARA SMITH  
ASSISTANT ADMINISTRATOR

**STATE OF HAWAII  
STATE PROCUREMENT OFFICE**

P.O. Box 119  
Honolulu, Hawaii 96810-0119  
Tel: (808) 586-0554  
email: [state.procurement.office@hawaii.gov](mailto:state.procurement.office@hawaii.gov)  
<http://spo.hawaii.gov>  
Twitter: [@hawaiispo](https://twitter.com/hawaiispo)

August 31, 2016

TO: Executive Departments/Agencies City and County of Honolulu  
Department of Education Honolulu City Council  
(Excludes Charter Schools) Honolulu Board of Water Supply  
Hawaii Health Systems Corporation Honolulu Authority for Rapid Transportation  
Office of Hawaiian Affairs County of Hawaii  
University of Hawaii Hawaii County Council  
House of Representatives 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

FROM: Sarah Allen, Administrator 

SUBJECT: **New Professional Services List**  
SPO Professional Services List No. 17-03  
**ACCOUNTING PROFESSIONAL SERVICES - STATEWIDE**  
PN-17-001-SW  
**Expires: June 30, 2017**

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 September 1, 2016, replacing SPO Professional Services List No. 16-03, which expired on June 30, 2016.

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 Lori Cervantes at (808) 587-3355 or email [lori.m.cervantes@hawaii.gov](mailto:lori.m.cervantes@hawaii.gov).

**STATE OF HAWAII  
STATE PROCUREMENT OFFICE**

**SPO Professional Services List Contract No. 17-03**  
Replaces Professional Services List Contract No. 16-03  
Released: 09/01/2016

**ACCOUNTING PROFESSIONAL SERVICES - STATEWIDE**  
(PN-17-001-SW)  
**September 1, 2016 to June 30, 2016**

**SCOPE:** This list was created 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 July 2016, the SPO published a public notice for Accounting Professional Services Statewide, via PN-17-001-SW, for the 2017 fiscal year, and four (4) firms were qualified and listed by the Review Committee (in alpha order):

- (1) CW Associates, CPAs
- (2) KKDLY LLC
- (3) N&K CPAs, Inc.
- (4) Ohata Chun Yuen LLP

The Review Committee for PN-17-001-SW consisted of:

- (1) Wayne Horie
- (2) Ladea Nash; and
- (3) Adelyne Hayamoto

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

Executive Departments/Agencies	City and County of Honolulu
Department of Education	Honolulu City Council
(Excludes Charter Schools)	Honolulu Board of Water Supply
Hawaii Health Systems Corporation	Honolulu Authority for Rapid Transportation
Office of Hawaiian Affairs	County of Hawaii
University of Hawaii	Hawaii County Council
House of Representatives	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 conduct a separate procurement at the discretion of the participating jurisdiction.

**POINTS OF CONTACT:**

Agencies may contract for services listed herein by complying with the selection procedures set forth in HRS §103D-304 and Hawaii Administrative Rules (HAR) Chapter 3-122-63. Refer to page 7 instructions. Agencies shall contact Ladea Nash, the Point of Contact, at (808) 586-0606 or [ladea.m.nash@hawaii.gov](mailto:ladea.m.nash@hawaii.gov) to obtain the following vendor qualification documents:

1. Each qualified firm’s statement of qualifications including the firm’s general background
2. Education, training, and qualifications of the firm’s key individuals (i.e., resumes) performing the applicable service.
3. 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	Lori Cervantes	587-3355	586-0570	<a href="mailto:lori.m.cervantes@hawaii.gov">lori.m.cervantes@hawaii.gov</a>
DOE (Excludes Charter Schools)	Procurement Staff	675-0130	675-0133	<a href="mailto:DOEProcure@notes.k12.hi.us">DOEProcure@notes.k12.hi.us</a>
HHSC	Joe Evanoff	733-4168	733-4460	<a href="mailto:jevanoff@hhsc.org">jevanoff@hhsc.org</a>
OHA	Phyllis Ono-Evangelista	594-1833	594-1865	<a href="mailto:phylliso@oha.org">phylliso@oha.org</a>
UH	Matthew Chow (Primary) Karlee Hisashima	956-2765 956-8687	956-2096 956-2093	<a href="mailto:chowmatt@hawaii.edu">chowmatt@hawaii.edu</a> <a href="mailto:karlee@hawaii.edu">karlee@hawaii.edu</a>
House	Brian Takeshita	586-6423	586-6401	<a href="mailto:takeshita@capitol.hawaii.gov">takeshita@capitol.hawaii.gov</a>
Senate	Carol Taniguchi	586-6720	586-6719	<a href="mailto:c.taniguchi@capitol.hawaii.gov">c.taniguchi@capitol.hawaii.gov</a>
Judiciary	Tritia Cruz	538-5805	538-5802	<a href="mailto:tritia.l.cruz@courts.hawaii.gov">tritia.l.cruz@courts.hawaii.gov</a>
C&C of Honolulu	Procurement Specialist	768-5535	768-3299	<a href="mailto:bfspurchasing@honolulu.gov">bfspurchasing@honolulu.gov</a>
Honolulu City Council	Clayton Wong	768-5084	768-5011	<a href="mailto:cwong@honolulu.gov">cwong@honolulu.gov</a>
Honolulu Board of Water Supply	Vicki Kitajima	748-5151	550-9193	<a href="mailto:vkitajima@hbws.org">vkitajima@hbws.org</a>
HART	Nicole Chapman	768-6135	768-5110	<a href="mailto:nchapman@honolulu.gov">nchapman@honolulu.gov</a>
County of Hawaii	Jeffrey Dansdill	961-8440	961-8248	<a href="mailto:jdansdill@co.hawaii.hi.us">jdansdill@co.hawaii.hi.us</a>
Hawaii County Council	Jeffrey Dansdill	961-8440	961-8248	<a href="mailto:jdansdill@co.hawaii.hi.us">jdansdill@co.hawaii.hi.us</a>

Jurisdiction	Name	Phone	FAX	E-mail
County of Hawaii- Department of Water Supply	Ka'iulani Matsumoto	961-8050 ext.224	961-8657	<a href="mailto:kmatsumoto@hawaiidws.org">kmatsumoto@hawaiidws.org</a>
County of Maui	Greg King	249-2403	249-0839	<a href="mailto:greg.king@co.maui.hi.us">greg.king@co.maui.hi.us</a>
Maui County Council	Ross Izumigawa	270-7661	270-7686	<a href="mailto:ross.izumigawa@mauicounty.us">ross.izumigawa@mauicounty.us</a>
County of Maui- Department of Water Supply	Kenneth L. Bissen Holly Perdido	270-7684 270-7684	270-7136 270-7136	<a href="mailto:ken.bissen@co.maui.hi.us">ken.bissen@co.maui.hi.us</a> <a href="mailto:holly.perdido@co.maui.hi.us">holly.perdido@co.maui.hi.us</a>
County of Kauai	Ernest Barreira	241-4295	241-6297	<a href="mailto:ebarreira@kauai.gov">ebarreira@kauai.gov</a>
Kauai County Council	Lisa Ishibashi Scott Sato	241-4820 241-4810	241-6349 241-6349	<a href="mailto:lishibashi@kauai.gov">lishibashi@kauai.gov</a> <a href="mailto:ssato@kauai.gov">ssato@kauai.gov</a>
County of Kauai- Department of Water	Fay Tateishi	245-5423	245-5813	<a href="mailto:ftateishi@kauaiwater.org">ftateishi@kauaiwater.org</a>

**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):

---

**CW Associate, CPAs**

Business Address:  
700 Bishop Street, Suite 1040  
Honolulu, Hawaii 96813

Remittance Address:  
same

Contact person: Terri Fujii

Phone: (808) 695-4039

Email: [tfujii@cwassociatescpas.com](mailto:tfujii@cwassociatescpas.com)

Fax: (808) 531-1041

---

**KKDLY LLC**

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

Remittance Address:  
same

Contact person: Ralph Kanetoku

Phone: (808) 695-3612

Email: [ralph@kkdly.com](mailto:ralph@kkdly.com)

Fax: (808) 531-3217

---

**N&K CPAs, Inc.**

Business Address:  
1001 Bishop Street, Suite 1700  
Honolulu, Hawaii 96813

Remittance Address:  
same

Contact person: Blake Isobe

Phone: (808) 524-2255

Email: [bsisobe@nkcpa.com](mailto:bsisobe@nkcpa.com)

Fax: (808) 523-2090

---

**Ohata Chun Yuen LLP**

Business Address:  
3684 Waialae Ave.  
Honolulu, HI 96816

Remittance Address:  
same

Contact person: Chris Yuen

Phone: (808) 735-8585

Email: [cyuen.ocy@hawaiiantel.net](mailto:cyuen.ocy@hawaiiantel.net)

Fax: (808) 737-5017

---

**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. 17-03** shall be typed on purchase orders or contracts issued against this professional services list. For pCard purchases, the SPO VL Contract No. 17-03 shall be notated on the appropriate transaction document.

**COMPLIANCE PURSUANT TO HRS §103D-310(c).** Prior to awarding this contract, the SPO verified compliance of the Contractor(s) named in the SPO Vendor List Contract No. 17-03. *No further compliance verification is required prior to issuing a contract, purchase order, or pCard payment when utilizing this contract.*

**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-17-03-documents/>

## **HOW TO USE THIS PROFESSIONAL SERVICES LIST:**

1. In accordance with HRS § 103D-304 and HAR Chapter 3-122-63, whenever the need for accounting professional services arises during the 2017 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 professionals, 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. The selection committee may request additional information from qualified professional service provider as needed.
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 (1<sup>st</sup>) 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 (1<sup>st</sup>) ranked firm, negotiations must be formally terminated and negotiations with the second (2<sup>nd</sup>) 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, 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. Protest received shall be submitted to the SPO by completing form SPO-043, Report on Procurement Protest.