

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
<http://spo.hawaii.gov>
Twitter: [@hawaiispo](https://twitter.com/hawaiispo)

September 30, 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: ~~FOR~~ Sarah Allen, Administrator 

SUBJECT: **Change No. 1**
SPO Professional Services List No. 17-03
ACCOUNTING PROFESSIONAL SERVICES - STATEWIDE
PN-17-001-SW
Expires: June 30, 2017

The following change is made to the Professional Services List:

- Spire Hawaii LLP is added as a qualified vendor

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.

**STATE OF HAWAII
STATE PROCUREMENT OFFICE**

SPO Professional Services List Contract No. 17-03
Replaces Professional Services List Contract No. 16-03
Released: 09/30/2016

ACCOUNTING PROFESSIONAL SERVICES - STATEWIDE

(PN-17-001-SW)

September 1, 2016 to June 30, 2017

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 five (5) 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
- (5) Spire Hawaii 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 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 | lori.m.cervantes@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 |

| Jurisdiction | Name | Phone | FAX | E-mail |
|--|------------------------------------|----------------------|----------------------|--|
| County of Hawaii- Department of Water Supply | Ka'iulani Matsumoto | 961-8050 ext.224 | 961-8657 | kmatsumoto@hawaiiidws.org |
| County of Maui | Greg King | 249-2403 | 249-0839 | greg.king@co.maui.hi.us |
| 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 | Ernest Barreira | 241-4295 | 241-6297 | ebarreira@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):

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

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

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

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

Fax: (808) 737-5017

Spire Hawaii LLP

Business Address:
55 Merchant Street, Suite 2130
Honolulu, HI 96813

Remittance Address:
same

Contact person: Lucas Sayin

Phone: (808) 441-2932

Email: lucas.sayin@spirehi.com

Fax: (808) 441-2935

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 (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, 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.