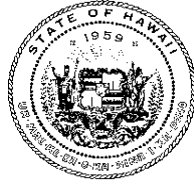


DAVID Y. IGE
GOVERNOR



BONNIE KAHAKUI
ACTING 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)

July 1, 2022

TO: Executive Departments/Agencies City and County of Honolulu
Department of Education Honolulu City Council
Hawaii Health Systems Corporation Honolulu Board of Water Supply
Office of Hawaiian Affairs Honolulu Authority for Rapid Transportation
University of Hawaii County of Hawaii
House of Representatives Hawaii County Council
Senate County of Hawaii – Department of Water Supply
Judiciary 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: Bonnie Kahakui, Acting Administrator *Bonnie A Kahakui*

SUBJECT: **New Professional Services List**
SPO Professional Services List No. 23-01
ACCOUNTING PROFESSIONAL SERVICES - STATEWIDE
PN-22007-SW
Expires: June 30, 2023

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, 2022, replacing SPO Professional Services List No. 22-01, which expires on June 30, 2022.

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 Jittima Laurita at (808) 586-0766 or jittima.laurita@hawaii.gov.

WHERE TO FIND:

Scope1
Participating Jurisdictions1
Points of Contact 2
Vendor Codes.....3
SPO VL Contract No. 23-01.....3
Compliance3
Vendor and Product Evaluation3
Accounting Services.....4
List of Qualified Firms.....5
How to use this Professional Services List.....7
Compliance8

**STATE OF HAWAII
STATE PROCUREMENT OFFICE**

SPO Professional Services List Contract No. 23-01
Replaces Professional Services List Contract No. 22-01
Effective: 07/01/2022

THIS SPO VENDOR LIST CONTRACT IS FOR AUTHORIZED BUSINESS USE ONLY.

ACCOUNTING PROFESSIONAL SERVICES - STATEWIDE

(PN-22007-SW)

July 1, 2022, to June 30, 2023

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: On May 12, 2022, the State Procurement Office (SPO) published a public notice for Accounting Professional Services Statewide, via PN-22007-SW, for the 2023 fiscal year, and five (5) firms were qualified and listed by the Review Committee (in alphabetical order):

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

The Review Committee for PN-19-012-SW consisted of:

- (1) Lenora Fisher
- (2) Ladea Nash
- (3) Bobet-Uriel S. Obedoza

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
Department of Education
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 – Department 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

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 using the applicable procurement method of procurement and its procedures. The decision to use this professional services list or to conduct a separate procurement is 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 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	Jittima Laurita	586-0766	586-0570	jittima.laurita@hawaii.gov
DOE	Procurement Staff	675-0130	675-0133	G-OFS-DOE-Procurement@k12.hi.us
HHSC	Nancy Delima	359-0994		ndelima@hhsc.org
OHA	Christopher Stanley	594-1833	594-1865	chriss@oha.org
UH	Karlee Hisashima	956-8687	956-2093	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	Kendall Amazaki, jr. Nanette Saito	768-5084 768-5085	768-5011	kamasaki@honolulu.gov nsaito@honolulu.gov
Honolulu Board of Water Supply	Procurement Office	748-5071		fn_procurement@hbws.org
HART	Dean Matro	768-6246		dean.matro@honolulu.gov
County of Hawaii	Diane Nakagawa	961-8440	961-8248	Diane.Nakagawa@hawaiicounty.gov
Hawaii County Council	Diane Nakagawa	961-8440	961-8248	Diane.Nakagawa@hawaiicounty.gov

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	Jared Masuda	463-3816		jared.matsuda@co.maui.hi.us
Maui County Council	Marlene Rebugio	270-7838		marlene.rebugio@mauicounty.us
County of Maui- Department of Water Supply	Kenneth L. Bissen	270-7684	270-7136	ken.bissen@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	Marcelino Soliz	245-5470	245-5813	msoliz@kauaiwater.org

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. 23-01 shall be typed on purchase orders or contracts issued against this professional services list. For pCard purchases, the SPO VL Contract No. 23-01 shall be notated on the appropriate transaction document.

STATE GENERAL EXCISE TAX (GET) AND COUNTY SURCHARGE shall not exceed the following rates if seller elects to pass on the charges to its customers.

COUNTY	COUNTY SURCHARGE TAX RATE	STATE GET	MAX PASS-ON TAX RATE	EXPIRATION DATE OF SURCHARGE TAX RATE
C&C OF HONOLULU	0.50%	4.0%	4.7120%	12/31/2030
HAWAII	0.50%	4.0%	4.7120%	12/31/2030
COUNTY OF MAUI (including Molokai and Lanai)	0.0%	4.0%	4.1666%	No county surcharge
KAUAI	0.50%	4.0%	4.7120%	12/31/2030

The GET or use tax and county surcharge may be added to the invoice as a separate line item and shall not exceed the current max pass-on tax rate(s) for each island.

County surcharges on state general excise (GE) tax or Use tax may be visibly passed on but is not required. For more information on county surcharges and the max pass-on tax rate, please visit the Department of Taxation's website at <http://tax.hawaii.gov/geninfo/countysurcharge>.

PAYMENTS are to be made to the remittance address of the Contractor(s). HRS §103-10, HRS, provides that the State shall have thirty (30) calendar days after receipt of invoice or satisfactory completion of contract to make payment. Payments may also be made via pCard.

COMPLIANCE PURSUANT TO HRS §103-53. All state and county contracting officers or agents shall withhold final payment of a contract until the receipt of tax clearances from the director of taxation and Internal Revenue Service. This section does not apply to contracts of less than \$25,000.

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.

ACCOUNTING SERVICES provided require the selected firm to furnish select schedules for the State's Annual Comprehensive Financial Report (ACFR) and departmental financial statements for the State of Hawaii to improve the timeliness and accuracy of the ACFR deliverables. Schedules may include, but 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:
 - Annual Comprehensive Financial Report (ACFR) financial statements
 - Departmental financial statements
 - Notes to the financial statements

Category #2 – Schedule Preparation

- Provide assistance in preparing accounting schedules used to prepare the ACFR 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 ACFR.

LIST OF QUALIFIED FIRMS (in alphabetical order):

Akamine, Oyadomari & Kosaki CPA's, Inc.

Business Address:
1440 Kapiolani Blvd., Ste. 900
Honolulu, Hawaii 96814

Remittance Address:
same

Contact person: Sean H. Yoneshige
Phone: (808) 941-0500
Fax: (808) 941-0004
Email: syoneshige@aokcpas.com

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
Fax: (808) 531-3217
Email: ralph@kkdly.com

KMH LLP

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

Remittance Address:
Same

Contact person: Ross R. Murakami
Phone: (808) 527-2210
Fax: (808) 536-5817
Email: rmurakami@kmhllp.com

N&K CPAs, Inc.

Business Address:
999 Bishop Street, Suite 2200
Honolulu, Hawaii 96813

Remittance Address:
same

Contact person: Chad K. Funasaki

Phone: (808) 566-1352

Fax: (808) 523-2090

Email: cfunasaki@nkcpa.com

Spire Hawaii LLP

Business Address:
700 Bishop Street, Suite 2001
Honolulu, HI 96813

Remittance Address:
same

Contact person: Lucas Sayin

Phone: (808) 441-2932

Fax: (808) 441-2935

Email: lucas.sayin@spirehi.com

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 2023 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 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. Pursuant to HRS §103D-310(c) and HAR §3-122-112 the procuring officer shall verify compliance and may use the Hawaii Compliance Express for all contracts awarded. Copies of the compliance and the awards posting are required to be documented in the procurement/contract file.
7. 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: <https://hands.ehawaii.gov/hands/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.*
8. 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.*
9. 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.