



December 26, 2025

TO: Executive Departments/Agencies
Department of Education
School Facilities Authority
Hawaii Health Systems Corporation
Office of Hawaiian Affairs
University of Hawaii
Public Charter School Commission and
Schools
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

FROM: Bonnie Kahakui, Administrator *Bonnie A Kahakui*

SUBJECT: Change No. 1
SPO Accounting Services List No. 26-01
ACCOUNTING PROFESSIONAL SERVICES
PN 25010
Expires: June 30, 2026

The following changes were made to the accounting services list:

1. Spire Hawaii LLP was added to the list of qualified accounting firms.
2. Jurisdiction Points of contact for UH and County of Maui – Department of Water Supply were updated.
3. An additional point of contact for the Office of Hawaii Affairs was added.

The current accounting professional 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 Alan Yeh at (808) 587-3355 or alan.a.yeh@hawaii.gov.

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**STATE OF HAWAII
STATE PROCUREMENT OFFICE**

SPO Accounting Professional Services List No. 26-01

Effective: 12/26/2025

THIS SPO PRICE/VENDOR LIST CONTRACT IS FOR AUTHORIZED BUSINESS ONLY

ACCOUNTING PROFESSIONAL SERVICES – STATEWIDE

(PN 25010)

July 1, 2025 to June 30, 2026

SCOPE. This list was created pursuant to Hawaii Revised Statutes (HRS) § 103D-304 (procurement of professional services) to contract services to assist/help prepare information for the Annual Comprehensive Financial Report (ACFR). The general scope of this professional services list is to provide a list of qualified firms to provide professional accounting services statewide. The State Procurement Office (SPO) published a public notice for Accounting Professional Services Statewide, via PN 25010, for the 2026 fiscal year, and four (4) firms were qualified and listed by the Review Committee (in alphabetical order):

Category #1 – Financial Reporting:

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

Category #2 – Schedule Preparation:

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 25010 consisted of:

- (1) Alan L. Visitacion
- (2) Bobet-Uriel S. Obedoza
- (3) Ladea Nash

PARTICIPATING JURISDICTIONS listed below have signed a cooperative agreement with the SPO and are authorized to utilize this vendor list contract.

Executive Departments/Agencies	City and County of Honolulu (C&C Honolulu)
Department of Education (DOE)	Honolulu City Council
School Facilities Authority (SFA)	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
Public Charter School Commission and Schools	County of Hawaii – Department of Water Supply
House of Representatives (House)	County of Maui
Senate	Maui County Council
Judiciary	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 vendor list contract, and requests for exception from the contract 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 contract or to solicit pricing from other sources 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 8 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	Telephone	FAX	E-mail
Executive	Alan Yeh	587-3355	586-0570	alan.a.yeh@hawaii.gov
DOE	Procurement Staff	675-0130	675-0133	G-OFS-DOE-Procurement@k12.hi.us
SFA	Gaudencia "Cindy" Watarida	430-5531	n/a	cindy.watarida@k12.hi.us
HHSC	Nancy Delima	359-0994	n/a	ndelima@hhsc.org

Jurisdiction	Name	Telephone	FAX	E-mail
OHA	Christopher Stanley	594-1833	594-1865	psp@oha.org
OHA	Gary Garo	582-0526	n/a	travelservices@oha.org
UH	Sarah Allen	956-8687	956-2093	Sarah-Jane.Allen@hawaii.edu
Public Charter School Commission and Schools	Danny Vasconcellos	586-3775	586-3776	danny.vasconcellos@spcsc.hawaii.gov
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
Honolulu City and County (C&C)	Procurement Specialist	768-5535	768-3299	bfspurchasing@honolulu.gov
Honolulu City Council	Kendall Amazaki, Jr.	768-5084	n/a	kamazaki@honolulu.gov
Honolulu City Council	Nanette Saito	768-5085	768-5011	nsaito@honolulu.gov
Honolulu Board of Water Supply	Procurement Office	748-5071	n/a	fn_procurement@hbws.org
HART	Dean Matro	768-6246	n/a	dean.matro@honolulu.gov
County of Hawaii	Diane Nakagawa	961-8440	n/a	Diane.Nakagawa@hawaiicounty.gov
Hawaii County Council	Diane Nakagawa	961-8440	n/a	Diane.Nakagawa@hawaiicounty.gov
County of Hawaii - Department of Water Supply	Ka'iulani L. Matsumoto	961-8050 ext. 224	961-8657	kmatsumoto@hawaiidws.org
County of Maui	Jared Masuda	463-3816	n/a	jared.masuda@co.maui.hi.us
Maui County Council	Marlene Rebugio	270-7838	n/a	marlene.rebugio@mauicounty.us
County of Maui - Department of Water Supply	Ashley Decastro	270-7680	270-7136	ashley.decastro@co.maui.hi.us
County of Kauai	Ernest Barreira	241-4295	241-6297	ebarreira@kauai.gov
Kauai County Council	Codie Tabalba	241-4193	241-6349	ctabalba@kauai.gov
County of Kauai - Department of Water	Christine Erorita	245-5409	245-5813	cerorita@kauaiwater.org

USE OF PRICE & VENDOR LIST CONTRACTS BY NONPROFIT ORGANIZATIONS. Pursuant to HRS §103D-804, nonprofit organizations with current purchase of service contracts (HRS chapter 103F) have been invited to participate in the SPO price & vendor lists contracts.

A listing of these nonprofit organizations is available at the SPO website: <http://spo.hawaii.gov>. Click on For Vendors > Non-Profits > Cooperative Purchasing Program > View the list of qualifying nonprofits eligible to participate in cooperative purchasing.

If a nonprofit wishes to purchase from a SPO price or vendor list contract, the nonprofit must obtain approval from each Contractor, i.e., participation must be mutually agreed upon. A Contractor may choose to deny participation by a nonprofit. Provided, however, if a nonprofit and Contractor mutually agree to this arrangement, it is understood that the nonprofit will retain its right to purchase from other than a SPO price or vendor list Contractor(s).

VENDOR CODES for annotation on purchase orders are obtainable from the *Alphabetical Vendor Edit Table* 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.

PURCHASING CARD (pCard). The State of Hawaii Purchasing Card (pCard) is required to be used by the Executive department/agencies, excluding the DOE, SFA, HHSC, OHA, and UH, for orders totaling less than \$2,500. For purchases of \$2,500 or more, agencies may use the pCard, subject to its credit limit, or issue a purchase order.

Note: Vendors may impose a transaction fee, not to exceed 4%, for pCard transactions.

PURCHASE ORDERS may be issued for purchases of \$2,500 or more and for vendors who either do not accept the pCard, or set minimum order requirements before accepting the pCard.

PAYMENTS are to be made to the Contractor(s) remittance address. HRS §103-10 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.

SPO ACCOUNTING PROFESSIONAL SERVICES LIST NO. 26-01 shall be typed on purchase orders issued against this vendor list contract. For pCard purchases, the SPO Accounting Professional Services List No. 26-01 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)	0.50%	4.0%	4.7120%	12/31/2030
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>.

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 the 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 vendor list contract, is available to agencies at the SPO website: <http://spo.hawaii.gov>. Click on *Forms* on the home page.

PRICE OR VENDOR LIST CONTRACT 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 Annual Comprehensive Financial Report.

AGENCY INSTRUCTIONS

1. In accordance with HRS § 103D-304 and HAR Chapter 3-122-63, whenever the need for accounting professional services arises during the 2026 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) The selection committee shall verify selected firm(s) compliance on Hawaii Compliance Express at: <https://vendors.ehawaii.gov/hce/>
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.*

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.

LIST OF QUALIFIED FIRMS (alphabetical order):

Akamine, Oyadomari & Kosaki CPA's, Inc.	
Wesley Kawachi Phone: (808) 694-3809 Fax: (808) 941-0004 Email: wkawachi@aokcpas.com	Business and Remittance Address: 1601 Kapiolani Blvd, Suite 1140 Honolulu, HI 96814
KKDLY LLC	
Ralph Kanetoku Phone: (808) 695-3612 Fax: (808) 531-3217 Email: ralph@kkdly.com	Business and Remittance Address: Topa Financial Center 745 Fort Street, Suite 2100 Honolulu, HI 96813
KMH LLP	
Ross Murakami Phone: (808) 526-2255 Fax: (808) 536-5817 Email: rmurakami@kmhllp.com	Business and Remittance Address: 1003 Bishop Street, Suite 2400 Honolulu, HI 96813
N&K CPAs, Inc	
Chad Funasaki Phone: (808) 566-1352 Fax: (808) 523-2090 Email: cfunasaki@nkcpa.com	Business and Remittance Address: 999 Bishop Street, Suite 2200 Honolulu, HI 96813
Spire Hawaii LLP	
Lucas Sayin Phone: (808) 441-2932 Fax: (808) 441-2800 Email: lucas.sayin@spirehi.com	Business and Remittance Address: 700 Bishop Street, Suite 2001 Honolulu, HI 96813