

DEPARTMENT OF FINANCE
DATE REC'D: JUN 30 2021
ROUTE TO: _____
COPY TO: _____
APPROVED: *Prof. Sako - Auditing*
FILE # _____



June 30, 2021

Ms. Deanna Sako, Director of Finance
c/o crystallene.pacheco@hawaiicounty.gov
County of Hawai'i
25 Aupuni Street, Suite 2103
Hilo, Hawai'i 96720

**SUBJECT: Cover Letter to County of Hawai'i
Auditing (#37)**

Dear Ms. Sako:

On behalf of Spire Hawaii LLP ("Spire" or "firm"), we are pleased to submit this letter as our expression of interest in providing services in the category Auditing (#37).

Category:
Auditing (#37)

Full Legal Name and Address of Company:
Spire Hawaii LLP
700 Bishop Street, Suite 2001
Honolulu, HI 96813

I will be the firm contact for this solicitation. You may email me at lucas.sayin@spirehi.com for future notices.

Very Truly Yours,

A handwritten signature in black ink, appearing to read "Lucas Sayin".

Lucas Sayin, Partner
808.441.2932
lucas.sayin@spirehi.com

Spire Hawaii LLP
700 Bishop Street, Suite 2001
Honolulu, HI 96813



Statement of Qualifications

The name of the firm or person, the principal place of business, and the location of all of its branch offices in Hawai'i.

Name of the firm: Spire Hawaii LLP

Principal place of business and sole location of firm:
700 Bishop Street, Suite 2001
Honolulu, HI 96813

The age of the firm and its average number of employees over the past year.

Age of the firm: 11 years¹

Average number of employees over the past five years: 15 employees

The education, training, and qualifications of key members of the firm.

We believe the qualifications of our client service has been structured to provide the appropriate breadth and depth of professional services necessary to perform the engagement successfully.

The engagement will be led by **Lucas Sayin**, Partner, and the project team is identified below. Other professional staff will be utilized throughout the engagement to complete tasks commensurate with each person's training and experience. The organizational structure we propose for the engagement provides an appropriate blend of project oversight, technical direction, and quality assurance.

Training of Personnel

All of our professional services employees and partners meet the continuing education requirements set forth in the U.S. General Accounting Office's Government Auditing Standards and continually receive training to improve and enhance their skills in the government sector. Below is a sample of the relevant training opportunities our staff and partners have as a part of Spire.

Yellow Book Compliance

All Spire personnel assigned to Yellow Book government audit engagements are in compliance with Yellow Book continuing education ("CPE") requirements. The staff assigned to government engagements exceed the 80-hour bi-annual Yellow Book CPE requirements, which directly enhances their professional proficiency and ability to perform audits and/or attestation engagements. This includes at least 24 hours of CPE in subjects and topics directly related to the government environment, government auditing, or the specific or unique environment in which the audited entity operates. Our team has a proven track record of performing financial and performance audits, as well as providing accounting and consulting services to the private sector, various State of Hawai'i agencies, and every county.

¹ Spire Hawaii LLP is the renamed entity that in 2010 acquired the Hawai'i practice of Grant Thornton LLP. The Honolulu office of Grant Thornton had been serving Hawai'i for over 50 years.



Expression of Interest

June 30, 2021

Ms. Deanna Sako, Director of Finance
c/o crystallene.pacheco@hawaiicounty.gov
County of Hawai'i
25 Aupuni Street, Suite 2103
Hilo, Hawai'i 96720

**SUBJECT: Expression of Interest to County of Hawai'i
Auditing (#37)**

Dear Ms. Sako:

On behalf of Spire Hawaii LLP ("Spire" or "firm"), thank you for the opportunity to submit our expression of interest, resume and current statement of qualifications, to the County of Hawai'i's Department of Finance ("Department") 2022 Notice to Providers of Professional Services.

We are specifically interested in providing services under category **#37 Auditing**. The pages that follow contain information regarding our qualifications to provide professional auditing services to the Department, as required by the solicitation.

Acquired and renamed in 2010, we are a locally owned and managed certified public accounting firm, we continue our tradition of serving Hawai'i for over 50 years, originally as Grant Thornton, and now as Spire. We can offer the Department a level of service beyond that available from other accounting firms because our resources and experience are deep. Our resources include local and national expertise. The professionals at Spire have extensive experience with the government sector through performing audits (financial, single, and performance audits), operational improvement studies, and performance reviews of various State and county agencies, as well as accounting services, such as allocation studies, and internal control and procedures documentation.

Our goal is to ensure that the Department will receive the highest level of client service possible at a fair price. We trust the Department will see the value in the combination of service and capabilities that is unique to our firm. We are committed to our profession and always strive for excellence. If future notices are sent or if clarification of our submittal is required, please contact me at: lucas.sayin@spirehi.com.

Very truly yours,

SPIRE HAWAII LLP

A handwritten signature in blue ink, appearing to read "Lucas Sayin".

Lucas Sayin, Partner
808.441.2932
lucas.sayin@spirehi.com

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 The names, telephone numbers and email address of up to five clients who may be contacted,
 including at least two for whom services were rendered during the preceding year..... 13

 Any promotional or descriptive literature which the firm desires to submit.14

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Appendix

Team Resumes.....A



**Expression of Interest and Statement of Qualifications to
provide Professional Services to the**

County of Hawai'i

Auditing #37

During the Fiscal Year 2022 (July 1, 2021 – June 30, 2022)

Prepared for:

Ms. Deanna Sako, Director of Finance
c/o crystallene.pacheco@hawaiicounty.gov
County of Hawai'i
25 Aupuni Street, Suite 2103
Hilo, Hawai'i 96720

Prepared by:

Lucas Sayin, Partner
Spire Hawaii LLP
700 Bishop Street, Suite 2001
Honolulu, HI 96813
lucas.sayin@spirehi.com

June 30, 2021

Spire Hawaii LLP

Education and background experience are listed in the resumes in Appendix A.

Our primary team members are:

- **Lucas Sayin (CPA), team leader** and partner of the firm, has expertise in financial and performance audits, financial assessments and process improvement. He has provided these services to government and private clients in various industry sectors such as real estate, resort and hospitality, IT and non-profit. Mr. Sayin is the lead for pre- and post-award audits of contractors for the State Department of Transportation, rent relief program auditing for the Council of Native Hawaiian Advancement, and Hawai'i public benefits fee audit for the Hawai'i Public Utilities Commission.
- **Tyler Kimura (CPA, Certified Fraud Examiner)**, partner of the firm, has extensive experience in performance audits, financial analysis and forensic accounting engagements for state and county government as well as law firms involved in litigation. Mr. Kimura was the lead auditor for the Kaua'i County audits of the Department of Public Works Solid Waste Division, Department of Public Works Roads Division, Kaua'i Fire Department, and County of Kaua'i Disaster related Funding. He has also performed statutory Insurance Examinations of AlohaCare, Dongbu Insurance, First Insurance Company of Hawai'i, Hawai'i Medical Assurance Association, Hawai'i Medical Service Association, Zephyr Insurance Company, and UHA Health Insurance.
- **Lani Nakazawa (JD, Certified Fraud Examiner ret.)**, is an attorney, administrator and auditor with over 25 years of government experience as a branch chief, division head and department head. She has also held senior positions in private business in the State. She has over 10 years of audit experience. Ms. Nakazawa was the lead auditor for audits of the County Building Division, Road Maintenance Project, Fire Station Construction Project, and County Energy Efficiency program. She has over 35 years of experience in collective bargaining and personnel law. Ms. Nakazawa is a retired Certified Fraud Examiner.
- **Andrea Sablan (CPA, Certified Fraud Examiner)**, manager, has nine years of public accounting experience specializing in audit. She has worked on audits of private entities, not-for-profits, and government entities. Andrea has participated in five performance audits for Maui and Kaua'i at Spire and assisted in various forensic engagements. She also has prior experience as a performance auditor at the CNMI's Office of the Public Auditor.
- **Diana Fazylova (CPA)**, manager, has over eleven years of experience in the audit and accounting industry providing services to various companies throughout the United States. At Spire, Diana primarily focuses on delivering audit services for numerous for profit and not-for-profit clients. In the past she has performed and supervised financial statement audits, A-133 audits and various agreed upon procedure services for private foundations, charter schools, social welfare organizations and trade and professional associations.

Firm Qualifications

Spire provides a range of audit, accounting advisory and business services to the Hawai'i community. As a firm, we are committed to the professional standards of competence, objectivity, and care in all the work we perform. Our objective is to deliver the services required by our clients as responsively and efficiently as possible with respect to their specific needs, interests, and goals. While we have national and international resources equivalent to the "Big Four" CPA firms through our relationship with Allinial Global, we differentiate ourselves by providing these resources to Hawai'i and the Asia-Pacific region through personal partner involvement.

Spire has provided numerous financial statement audit, performance audit, and Single Audits under the Uniform Guidance and other auditing services to governmental agencies, involving departments of the executive branch, component units of departments, and fiduciary and proprietary funds. This work includes audits for the State House of Representatives, State Senate, Hawai'i Employer-Union Health Benefits Trust Fund, Public Utilities Commission, and the Department of Business, Economic Development & Tourism. We are also performing Federal Acquisition Regulation overhead audits for the Department of Transportation, Highways Division through Agreed-Upon Procedures reports related to its analysis of the overhead rate of architecture and engineering firms pending contract award on federally funded projects.

Expertise and credentials

The firm, which currently includes four licensed certified public accountants, also has financial professionals and consultants with extensive expertise in a wide range of industries such as insurance, commercial, food manufacturing, government, hospitality, manufacturing/distribution, not-for-profit, professional services, real estate, renewable energy, technology, travel, and transportation services. In addition, we currently have two certified fraud examiners, who are experts in fraud prevention, detection, and deterrence. They are able to quickly identify the warning signs and red flags that indicate evidence of fraud and fraud risk, which will enable us to focus our work in the highest risk areas.

As an Allinial Global member, we are proud to be an independently owned firm that's passed the high threshold of association membership. Though each accepted firm excels in its own right, the strong relationships developed between peer firms combined with a free and fruitful exchange of ideas ultimately advance all of our service outcomes. Allinial Global provides us with access to flexible, client-centric, and agile solutions of the highest quality—even if those solutions come from beyond the association itself. Through a network of dedicated regional liaisons, Allinial Global provides extensive connections throughout the Americas, EMEIA (Europe, Middle East, India, Africa), and Asia Pacific.





Financial Audits

All financial audits below were done in accordance with auditing standards generally accepted in the United States of America (“U.S. GAAS”) and auditing standards applicable to financial statement audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (“GAGAS”).

Agency/Client Description	Type of Service	Fiscal Year	Title of Report
Senate and House of Representatives Hawai'i State Legislature	Financial audits	2016-2020 2011-2012	Independent Auditors' Report (2016-Present) Report of Independent Certified Public Accountants (2011-2012)
State of Hawai'i Public Utilities Commission, Public Benefits Fee	Financial audit	2016-2020 2012-2013	Independent Auditor's Report (2016-2020) Report of Independent Certified Public Accountants (2012-2013)
Department of Business, Economic Development & Tourism	Financial audit	2011-2020	Independent Auditors' Report
Hawai'i Hospitality Company	Financial audit	2016-Present	Financial Statements and Independent Auditors' Report
International Travel Company	Financial audit	2010-Present	Consolidated Financial Statements and Independent Auditors' Report
Hawai'i Arts and Education Non- Profit	Financial audit	2012-2019	Financial Statements and Independent Auditors' Report
Defense Engineering Company	Financial Audit	2019-2020	Financial Statement and Independent Auditors' Report
Start-up Technology Company	Review of Financial Statements	2018-2020	Financial Statements and Independent Accountants' Report
Neighbor Island Resort and Association	Financial Audit	2012-2020	Financial Statements and Independent Auditors' Report
Hawai'i Real Estate Development Company	Financial audit	2017-2018	Financial Statements and Independent Auditors' Report
Established Local Manufacturing Company	Compilation	2016-2019	Financial Statements and Independent Accountants' Compilation Report
Ocean Education Non-Profit	Financial Audit	2015-2020	Financial Statements and Independent Auditors' Report
County of Maui, Department of Transportation	Evaluation of operational and reporting framework	2016	Independent Auditor Statement for Financial Data



Performance Audits

We have assisted both private and governmental entities with performance reviews of programs, policies, and practices in a wide variety of matters. Our performance reviews are designed to help organizations identify areas for improvement to enhance organizational effectiveness and efficiency. We aim to provide recommendations that are not only meaningful, but also achievable. We have also helped private organizations revamp their accounting processes, streamline operations, and identify and mitigate operational and financial risks. While performance reviews have a “backward looking” component, we understand that the value to our client lies in the unique and creative solutions to take into the future.

Agency	Type of Service	Fiscal Year	Title of Report
Office of the County Auditor, County of Kaua'i	Department of Public Works Solid Waste Division	2020-2021*	Report to the Council Chair and Council
Office of the County Auditor, County of Kaua'i	Department of Public Works Roads Division	2020-2021*	Report to the Council Chair and Council
Office of the County Auditor, County of Kaua'i	Kaua'i Fire Department	2020	Report to the Council Chair and Council
Office of the County Auditor, County of Kaua'i	Emergency Procurement	2020*	Report to the Council Chair and Council
Office of Council Services, County of Maui	Maui Invasive Species Committee	2019	Report to the Council Chair and Council
Office of the County Auditor, County of Kaua'i	Hiring Practices Follow-up	2018	Report to the Council Chair and Council
Office of the County Auditor, County of Kaua'i	Kauai Humane Society	2017	Report to the Council Chair and Council
Office of the County Auditor, County of Kaua'i	Payroll Practices	2016	Report to the County Auditor
Office of the County Auditor, County of Kaua'i	Hiring Practices	2016	Report to the County Auditor
Office of the County Auditor, County of Kaua'i	Furlough Program	2014	Report to the County Auditor

* In progress



Assurance and Accounting services

In addition to audit services, we have also provided assurance and accounting services to state agencies. We have provided agreed upon procedures (attestation) services for state agencies and assisted in drafting their financial statements. In addition, we have assisted a state agency when it issued bonds through the issuance of comfort letters and agreed upon procedures. Another service that we provided was a review of an agency's internal controls over the administration of funds held outside of the state treasury. In the implementation of GASB Statement 34, we assisted a state agency in the development of the methodology to account for its general infrastructure assets.

Agency/Client Description	Type of Service	Fiscal Year	Nature of Deliverable[s]
Department of Transportation, Highways Division	Attestation services conducting pre-award overhead rate audits for over 50 consultants	2019-Present	Independent Accountants' Report on Agreed Upon Procedures Report
International Software Company	Bookkeeping and outsourced controller services	2010-Present	Preparation of internal financial statements and audit support
County of Maui, Department of Transportation	Evaluation of operational and reporting framework	2016	Independent Auditor Statement for Financial Data
City and County of Honolulu, Department of Transportation Services	Agreed upon procedures	2011-2015	Agreed-Upon Procedures Report

Consulting and Other Governance, Risk, and Compliance services

We have assisted our clients in addressing corrective actions and other responses to audit findings or notices of deficiencies. This is part of our governance, risk, and compliance ("GRC") services, which address the rapid changes occurring in the market and in the professional services environment. Our GRC services include internal audit services, consulting, and governance and regulatory compliance. Our intent is to provide, recommend and institute new controls that can instill confidence to benefit the organization and the constituents they represent.

Agency/Client Description	Type of Service	Fiscal Year
DAGS	Uniform Financial Framework for the State	2020-Present
Hawai'i Department of Transportation, Highways Division	HIDOT Broadband Cost Reasonableness project	2021-Present
Hawai'i Department of Transportation, Highways Division	Part of a team with Nelson / Nygaard to develop the HIDOT Coordinated Public Transit Human Services Plan	2020-Present



Consulting and Other Governance, Risk, and Compliance services (Continued)

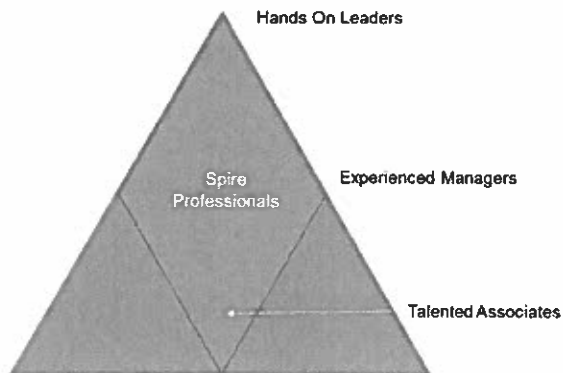
Agency/Client Name	Type of Service	Fiscal Year
Hawai'i Tourism Authority	Audit advisory services	2019-Present
Department of Labor and Industrial Relations, Unemployment Insurance Division	Financial analysis and forecast	2019-Present
Enterprise Technology Services, DAGS	Uniform Chart of Accounts Project	2019-Present
Department of Transportation, Highways Division	Research, data analysis, and interview services for the Disadvantaged Business Enterprise Disparity Study	2018-2020
Department of Transportation, Highways Division	Research and analysis services for accounting, enforcement, process framework for the Road Use Charge Pilot	2018-Present
Oahu Metropolitan Planning Organization	Evaluation of operational, reporting and internal control framework, including development of an accounting manual	2017-Present
Office of Hawaiian Affairs	Financial analyst to the Board of Trustees	2014-Present
Department of Commerce & Consumer Affairs, Insurance Division	Statutory Insurance Examinations of multiple insurance carriers	2011-2017
County of Hawai'i	Analysis of Cost and Pricing Analysis	2016
Department of Transportation, Highways Division	Analysis of calculating motor vehicle registration taxes and fees reimbursable to the City and County of Honolulu	2015-2016

Ability to manage projects and complete them on time

We are committed to meeting the deadlines established by the Department. Among other things, we will maintain a comprehensive listing of all due dates, provide timely request lists, and correspond regularly to discuss the status of our work. In addition, we will meet at the outset of our engagement to develop jointly reasonable service expectations and deadlines.

Additionally, we will monitor clients' satisfaction with our services through periodic meetings, as well as via a client satisfaction survey that we utilize to measure our effectiveness and obtain feedback for improvement. Department requires a professional services firm that is available to answer questions, respond to its needs, and deliver the desired services in a timely manner. Our focus on quality service means engagement teams will respond to inquiries quickly and do their best to provide prompt resolution.

All of our engagements receive direct, hands-on involvement of the engagement partner. Our firm is purposefully structured to provide clients with experienced professionals who are well versed in their assigned area. We do not maintain the typical leverage model where most of the work is done by lower level employees. Our teams can pinpoint the information required and ask for exactly what's needed. They possess the experience and training to get the job done and perform at Department's expectations.



Our team is structured to provide a balance between national and global resources and local hands-on attention and prices. While we have national and international resources equivalent to the "Big Four" CPA firms, we differentiate ourselves by providing these resources expressly to smaller markets through personal executive involvement.

Upon notification of selection as the professional service provider, we will schedule a meeting with the management of the Department to coordinate the details of the engagement, including time schedules and assistance to be provided by the Department's personnel. We will also confirm our understanding of the objectives, scope of the work to be performed, and the applicable standards for which the engagement will be performed. Also, we will confirm our understanding of the desired deliverables and applicable deadlines.

Our approach to every audit rests upon three major factors: the engagement team providing the services, audit efficiency, and audit quality. Our approach is risk-based and emphasizes several key elements: planning, coordination, communication, and the use of contemporary audit techniques. We are always concerned that our clients receive a cost-effective audit. To achieve this goal, we see that planning is done prior to beginning the engagement and we maximize the client's involvement in preparing for the audit. We believe this assists us in making an efficient and objective appraisal of the client's operations.

Our approach to auditing emphasizes careful, thorough work. We believe it is important to look beyond the accounting entries, and to review the underlying operations which give rise to these entries. We believe it is important for us to gain insight into the various conditions and environments which affect our client's financial position and operations. We first come to understand the client's business, then the systems and procedures, and finally the people and interactions among them. Understanding these operations yields insight into financial statements and provides us with a sound basis for performing an efficient and effective audit.



Our engagement team approach involves interfacing extensively with our client's personnel during all phases of the audit. This team approach combines the considerable skills of our professional staff with the experience and knowledge of our client's personnel to assure the successful completion of our assignments on a timely basis. To increase audit efficiency and effectiveness, we utilize several computer audit tools for audit field work. These computer-based systems enhance engagement planning and management, automate routine clerical and mathematical procedures, perform a variety of analytical review techniques, and enhance the analysis of an entity's internal control structure. These enhancements allow the audit team to evaluate a client's environment thoroughly and identify potential internal control weaknesses and operational inefficiencies.

Our quality assurance procedures are the final element in assuring excellence in service. We have adopted quality control standards, which apply to all areas of our practice. Our quality control standards ensure a high-quality work product that meets professional standards and guidelines.

The names, telephone numbers and email address of up to five clients who may be contacted, including at least two for whom services were rendered during the preceding year.

Below are references who can speak to our technical expertise and level of client service. We welcome potential clients to contact them to learn more about our firm and their experiences with us.

1. Department of Business, Economic Development & Tourism, State of Hawai'i

Reference contact person: Dennis Ling, Administrator

Address: 250 S. Hotel Street, 5th Floor, Honolulu, Hawai'i, 96813

Phone number: (808) 587-2750

Nature of services provided: Financial statement audit of the Beijing and Taipei offices

Dates of the engagement(s): 2011 - Present

2. State of Hawai'i Public Utilities Commission, State of Hawai'i

Reference contact person: Ashley Norman, Utility Analyst

Address: 465 S. King Street, Room 103, Honolulu, Hawai'i, 96813

Phone number: (808) 586-2054

Nature of services provided: Financial statement audit

Dates of the engagement(s): 2016 – Present

3. Department of Transportation Highways Division, State of Hawai'i

Reference contact person: Tammy Lee, ASO

Address: 869 Punchbowl Street, Room 201, Honolulu, Hawai'i, 96813

Phone number: 808-587-2251

Nature of services provided: Agreed-Upon Procedures on FAR Part 31

Dates of the engagement(s): 2019 – Present

4. Senate, State of Hawai'i

Reference contact person: Carol Taniguchi, Chief Clerk

Address: 415 S. Beretania Street, Room 010, Honolulu, Hawai'i, 96813

Phone number: (808) 586-6656

Description of project: Financial statement audit.

Dates of the engagement(s): 2016 – Present

Any promotional or descriptive literature which the firm desires to submit.

Spire Hawaii is the Perfect Balance

Our services

We provide a full range of services to meet all our clients' needs as described below.

Advisory services

Our systematic approach is customized to meet the client's unique needs, and our team of experienced professionals can provide an objective, unbiased, and comprehensive view of the business and deliver value-added solutions. Ultimately, this enables the client to create sound strategies, increase technological capabilities, and improve operational efficiency. We offer Chief Financial Officer ("CFO") advisory services on a short or long-term basis. Although we do not take custody of assets or disburse funds, we can work closely with the client and their management team to provide guidance on the financial operations of the company.

Our advisory services include:

- Financial analysis
- Forensic investigation
- Governance, risk, and compliance
- Litigation support
- Strategic consultation
- Process improvement
- Project management

Financial analysis

Our financial analysis services provide information regarding the profitability, efficiency, liquidity, and stability of the organization. A financial analyst researches economic conditions, evaluating current and historical economic data and business trends, along with company fundamentals, to make informed business recommendations to clients. Financial analysts gather information and help enable change in an organizational context by defining needs and recommending solutions that deliver value to clients.

The role of a financial analyst includes, but is not limited to:

- Developing detailed presentations and financial reports that include forecasts, cost benefit analysis, trends, and results analysis to facilitate executive-level decision making;
- Evaluating financial reports such as income statements, cash flow statements, and balance sheets to determine how a company's finances will impact business operations; and
- Meeting with company officials to gain better insight into the company's prospects and management, which can help a business become more competitive by providing better service and quality.

Forensic investigation

This typically involves allegations of accounting irregularities that may be the result of fraudulent activity. This is accomplished using accounting, auditing, and investigative skills to conduct an examination into a company's books and records. These projects are overseen by our experienced professionals who hold certifications in financial forensics and fraud investigation.

Governance, risk, and compliance

Governance, risk, and compliance (“GRC”) services address the rapid changes in the market and professional services environment. Our GRC services include internal audit services, consulting, and governance and regulatory compliance. Our intent is to provide, recommend, and institute new controls that instill confidence and benefit the organization and the constituents they represent.

Litigation support

These can include the computation of lost profits, lost wages, or other measures of economic damages that result from business, family, or trust disputes. Our professionals have extensive experience preparing expert witness reports, providing expert testimony, and critiquing opposing expert opinions on accounting and fraud related matters. We also conduct document reviews and financial analysis to aid attorneys in preparation for depositions and trials.

Strategic consultation

We can help ensure business initiatives are planned and executed to meet the client’s objectives. Services in this line include strategy, change management, financial restatement support, organizational planning and assessment, brand strategy, and post-merger integration.

Process improvement

Operational improvement services help clients to improve their business performance by addressing the efficiency and effectiveness of business processes. Our process improvement services are effectively designed and implemented to deliver business process improvement initiatives which can deliver substantial benefits to any organization. We utilize best practice industry standards including operational process improvement, ISO9001 quality management principles, Business Process Improvement (“BPI”), Business Process Management (“BPM”), improve access to information, and eliminate process waste. Use of these practices allows us to provide services beyond the financial boundaries of a traditional CPA firm and to deliver further process improvement related benefits through end-to-end process connectivity and standardization.

Project management

We have experienced project managers on staff to address project and programmatic needs. Project management services are essential as resource allocation is becoming increasingly more complicated and less predictable for companies that must respond quickly to a volatile and changing environment. A project manager can assist with rollout of projects, allowing the client to focus on their core business objectives. The role of a project manager includes, but is not limited to:

- Establishing a working relationship with the client, discussing and agreeing on the scope of the engagement including project control processes and requirements, and addressing project logistics and communication issues;
- Providing expertise to mentor personnel through the process of adopting a more structured approach;
- Employing and refining systems and processes to provide control, governance, and transparency from inception to completion;
- Defining a value-driven approach to defining and articulating business and project objectives before identifying the most effective means to deliver; and
- Delivering a flexible and easy way to get project management capacity according to business needs.

Appendix A: Team Resumes

Lucas Sayin

CPA (HI and CA), CGMA



Partner

Lucas Sayin has over 10 years of experience providing assurance and advisory services to private companies and government agencies in Hawai'i and California in the not-for-profit, government, real estate, hospitality and renewable energy industry. At Spire, Lucas focuses on providing accounting, auditing, and consulting services, including audits and process improvement services to various organizations.

Prior to joining Spire, Lucas worked for CohnReznick, LLP in Los Angeles, California, as well as at American Golf Corporation and Holthouse Carlin & Van Trigt, in Santa Monica, California.

Responsibilities on Previous Government or Similar-Type of Engagements in the State of Hawai'i:

- Hawai'i Employer-Union Health Benefits Trust Fund
- Hawai'i State Legislature, House of Representatives
- Hawai'i State Legislature, Senate
- Office of Hawaiian Affairs, State of Hawai'i
- Uniform Chart of Accounts Project, State of Hawai'i Office of Information Management & Technology
- Hawai'i Public Utilities Commission, Public Benefits Fee
- County of Maui, Department of Transportation, National Transit Database

Licenses and Certifications

- Certified Public Accountant (CPA), HI and CA
- Chartered Global Management Accountant (CGMA)

Professional Memberships

- Hawai'i Society of Certified Public Accountants
- American Institute of Certified Public Accountants

Community Involvement

- University of Hawai'i at Mānoa, School of Accountancy Advisory Board – Board member

Education

- Bachelor of Science in Accounting, Loyola Marymount University
- Bachelor of Business Administration in International Business, Loyola Marymount University

Work Experience

- Development of a uniform chart of accounts for the State of Hawaii, including analysis of IT ERP requirements and implications to the design of chart of accounts.
- Consulted on deployment of an IT business intelligence system for a multi-entity consolidated development entity, including oversight of integration with existing accounting system.

Tyler M. Kimura

CPA, CFE



Partner

Tyler Kimura has 15 years of experience providing advisory services to private companies and government agencies in Hawai'i and California. At Spire Hawaii LLP, Tyler primarily focuses on forensic accounting projects, including fraud investigations and various litigation and bankruptcy support projects for law firms, estates, businesses and individuals. He has also worked on numerous performance, financial and compliance audits for various State of Hawai'i and county departments.

Prior to joining Spire, Tyler worked for Navigant Consulting, Inc., in Los Angeles, California, as a managing consultant in its Disputes and Investigations practice.

Work Experience

- Led and managed nine performance audits for the County of Kaua'i.
- Managed several fraud investigations, including tracing of funds and calculation of losses related to fraudulent transactions.
- Performed litigation support services, including calculations of economic damages related to breaches of contract, copyright infringement, bankruptcy, and other claims in the telecommunications, entertainment, defense, direct marketing, and real estate industries.
- Managed due diligence procedures on various purchase, sale, or merger transactions in Hawai'i.
- Lead 11 financial solvency examinations for the DCCA Insurance Division.

Licenses and Certifications

- Certified Public Accountant (CPA)
- Certified Fraud Examiner (CFE)

Professional Memberships

- American Institute of Certified Public Accountants
- Association of Certified Fraud Examiners – member
- Hawai'i Chapter of ACFE – President

Community Involvement

- Hawaii Dental Service – Director
- 'Iolani Alumni Association – Past President

Education

- Bachelor of Arts degree in Economics-Accounting, Claremont McKenna College

Performance Audits pursuant to Generally Accepted Government Auditing Standards:

- Audit of County Vehicles (2011-2012) (Report No. 13-01); auditee: Kaua'i County Department of Public Works, Automotive Division.
- Audit of the County Furlough Program (Report No. 14-01); auditee: Kaua'i County Office of the Mayor.
- Audit of County Hiring Practices (Report No. 15-01); auditee: Kaua'i County Department of Personnel Services.
- Audit of County Payroll System (Report No. 15-02); auditee: Kaua'i County Department of Personnel Services.
- Audit of the Kaua'i Humane Society (Report No. 17-01); auditee: Kaua'i Humane Society.
- Follow-up Audit of County Hiring Practices (Report No. 18-01); auditee: Kaua'i County Department of Human Resources.

Lani Nakazawa

JD, CFE (retired)



Director

Lani has over 30 years of experience providing advisory and audit services to various organizations in Hawai'i. At Spire Hawaii LLP, Lani works on organizational change projects, consulting projects and performance audits.

She was the County Attorney for the County of Kaua'i, where she was chief legal counsel for county departments. She also served as audit manager for the Kaua'i County, where she worked on performance audits of construction projects, energy efficiency initiatives, and employee cost reduction programs.

Work Experiences

- County of Kaua'i, Audit Manager – Managed and conducted performance audits of county functions, including capital project construction, road maintenance program, furlough program and energy management program.
- County of Kaua'i, County Attorney – Provided advice and counsel to the County of Kaua'i and its officials, departments and boards and commissions, including the workforce development section and the personnel department.
- State of Hawai'i, Public Utilities Commission and Department of Commerce and Consumer Affairs, Insurance Division (branch chief in both organizations)
- Ashford & Wriston, Of Counsel – Advised domestic and international clients in labor and international development matters.

Licenses and Certifications

- License to practice law, State of Hawai'i
- Licensed to appear, U.S. District Court, Hawai'i
- Admitted to appear before the U.S. District Court of Appeals (9th Cir.) and the U.S. District Court of Appeals (D.C. Cir.)
- CFE, National (retired)

Professional Memberships

- Association of Certified Fraud Examiners
- Hawai'i State Bar Association

Community Involvement

- Stanford Alumni Association
- High Technology Development Corporation, Hawai'i

Education

- Bachelor of Arts in Japanese, Stanford University
- Master of Arts in Asian Studies (business and labor), Sophia University, Tokyo, Japan
- Juris Doctor, University of Hawai'i at Mānoa

Responsibilities on Government or Similar-Type Engagements in the State of Hawai'i:

- GTE Hawaiian Telephone Company
- Micronesian Telecommunications Corporation
- Ashford & Wriston
- County of Kaua'i
- Public Utilities Commission State of Hawai'i
- Insurance Division State of Hawai'i
- Office of Hawaiian Affairs, State of Hawai'i
- Department of Transportation, State of Hawai'i

Andrea Sablan

CPA



Manager

Andrea is a Manager at Spire Hawaii LLP with seven years of public accounting experience in audit and tax. She has worked on audits of private entities, not-for-profits, government entities, and individual and corporate tax returns.

Prior to joining Spire Hawai'i LLP, Andrea worked for Ernst & Young, in Saipan, Commonwealth of the Northern Mariana Islands (CNMI) and Frank, Rimerman + Co. LLP in Palo Alto and San Jose, California. Andrea also has prior experience as a performance auditor at the CNMI's Office of the Public Auditor.

Work Experience

- Financial audit of the State House of Representatives (FY17-present) for the House of Representatives, State of Hawai'i.
- Financial audit of the State Senate (FY17-present) for the Senate, State of Hawai'i.
- Financial audit of the Public Benefits Fee (FY17-present) for the Public Utilities Commission, State of Hawai'i.
- Financial audit of the Beijing and Taiwan offices of the Department of Business and Economic Development and Tourism ("DBEDT") (FY2016-present) for DBEDT, State of Hawai'i.
- Annual consolidated audit and interim review of major tourism company in Hawaii with revenues over \$250M from 2018-2019.
- Annual audit of developer in Hawaii with over \$28M in assets from 2017-2018.
- Annual financial statement audit of a not-for-profit entity with net assets over \$80M from 2015-2016.

Licenses and Certifications

- Certified Public Accountant (CPA), HI, CA, and Guam (Inactive)

Professional Memberships

- American Institute of Certified Public Accountants (AICPA) – member
- California Society of CPAs (CalCPA) – member
- Hawaii Society of CPAs (HSCPA) – member

Education

- Master of Accountancy, Golden Gate University
- Bachelor of Science in Commerce, Finance, Santa Clara University

Diana Fazylova

CPA (NY)



Manager

Diana has over eleven years of experience in the audit and accounting industry providing services to various companies throughout the United States. At Spire, Diana primarily focuses on delivering audit services for numerous for profit and not-for-profit clients.

Prior to joining Spire, Diana worked for KPMG, Loeb and Troper, LLP and CohnReznick, LLP in New York City, as an audit associate and not-for-profit audit senior. Her focus and specialty were in not-for-profit industries such as private foundations, charter schools, social welfare organizations and trade and professional associations. She performed and supervised financial statement audits, A-133 audits and various agreed upon procedure services.

Work Experience

- Annual audit and for a theatre with net assets over \$8M since 2014.
- Annual financial statement audit and Single Audit of a social service organization that provides various services from infants to the elderly with net assets over \$52M from 2012-2014.
- Annual financial statement audit and Single Audit of one of the oldest not-for-profit home health care agencies in the country with net assets over \$769M.
- Annual audits of two Common Interest Realty Associations in Hawaii with combined equity of over \$10M since 2014.

Licenses and Certifications

- Certified Public Accountant (CPA), (NY)

Professional Memberships

- American Institute of Certified Public Accountants

Education

- Bachelor of Arts in Accounting, City University of New York, Queens College, Accounting

Responsibilities on Government or Similar-Type Engagements in the State of Hawai'i

- Office of Enterprise Technology Services, State of Hawai'i.