



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

DEPARTMENT OF FINANCE	
DATE REC'D:	JUN 30 2021
ROUTE TO:	
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	(Invst. Svcs)

**SUBJECT: Cover Letter to County of Hawai'i
Auditing – Investigative Services (#43)**

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 – Investigative Services (#43).

Category:

Auditing – Investigative Services (#43)

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 tyler.kimura@spirehi.com for future notices.

Very truly yours,

Tyler Kimura, Partner
808.441.2891
tyler.kimura@spirehi.com

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



Statement of Qualification and Expression of Interest to Provide
Professional Services in **Auditing – Investigative Services (#43)**
to the **County of Hawai‘i**

During the fiscal year 2021-2022, beginning July 1, 2021

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:
Tyler Kimura, Partner
Spire Hawaii LLP
700 Bishop Street, Suite 2001
Honolulu, HI 96813
tyler.kimura@spirchi.com

June 30, 2021

Spire Hawaii LLP

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A. Expression of Interest

June 30, 2021

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

**SUBJECT: Expression of Interest and Statement of Qualifications
Auditing – Investigative Services (#43)**

Dear Ms. Sako:

On behalf of Spire Hawaii LLP ("Spire" or "firm"), thank you for the opportunity to submit our expression of interest, including statements 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 #43 Auditing – Investigative Services. 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, and 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: tyler.kimura@spirehi.com.

Very truly yours,

A handwritten signature in black ink, appearing to read "Tyler Kimura", with a stylized flourish at the end.

Tyler Kimura, Partner
808.441.2891
tyler.kimura@spirehi.com



B. Statement of Qualification

1. *The name of the firm or person, contact information including email address, the principal place of business, and the location of all its offices*

Name of the firm: Spire Hawaii LLP

Contact information: Tyler Kimura, Partner
tyler.kimura@spirehi.com
808.441.2891

Principal place of business and sole location of firm:

700 Bishop Street, Suite 2001
Honolulu, HI 96813

2. *The age of the firm and its average number of employees over the past five years*

Age of the firm: 11 years¹

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

3. *The education, training, and qualifications of the individual, or if a firm, its key employees in accordance with HRS section 103D-304*

We believe the qualifications of our client service team 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 **Tyler Kimura**, 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

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.



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.

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

Our primary team members are:

- **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.
- **Lucas Sayin (CPA)**, 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 and review of OahuMPO's compliance and internal controls related to the FTA and FHWA.
- **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.

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 the Department's expectations



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.

Forensic accounting experience

Our Certified Fraud Examiners specialize in identifying fraud risks and evaluating potential fraud schemes. Our expertise goes deeper than a conceptual knowledge of internal controls. We know why specific controls are in place because we understand the theories on why fraud occurs and how individuals can exploit control weaknesses. We have a practice dedicated to forensic accounting and fraud investigations, and have helped attorneys, trusts and commercial and not-for-profit entities identify and quantify fraudulent activity.



4. *A list of recent projects and the names of up to five clients who may be contacted, including at least two for whom services were rendered during the preceding year*

YEAR	NAME AND LOCATION OF THE PROJECT	NAME OF LEAD DESIGNER	NAME, ADDRESS, PHONE & FAX NO. OF THE OWNER
2012-present	Performance audits, Hawai'i	Tyler Kimura	Office of the County Auditor, County of Kaua'i Ms. Jade Fountain-Tanigawa 4396 Rice Street, Suite 209 Lihue, HI 96766 (808) 241-4188
2018-present	Hawai'i Road Usage Charge Demonstration	Tyler Kimura	Mr. Scot Urada DOT Highways Division 869 Punchbowl St. Honolulu, HI 96813 (808) 587-2222
2018-2019	Fiscal and performance audit, Maui Invasive Species Committee, Hawai'i	Tyler Kimura	Maui County Council, Office of Council Services Ms. Leslee Matthews 200 S. High St., Room #703 Wailuku, HI 96793 (808) 270-7838

Forensic Accounting

We examine 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 fraud examination.

A representation of our forensic accounting and litigation support engagements is provided below.

- Assisted a real estate developer investigate transactions entered into by the former president over a 7-year period, uncovering over \$20 million in disbursements for personal expenses unrelated to the business.
- Assisted the Successor Trustee of two trusts with identifying and accounting for the Trusts' assets and numerous business holdings, including real estate, investments, deposits and operational entities.
- Performed an investigation of a fraud scheme at a local contracting company involving former employees with access to bank accounts, checks, debit cards and accounting records, identifying over \$100,000 in unapproved and improperly recorded disbursements.
- Performed an investigation of the transactions of a family business on behalf of a shareholder, identifying undocumented and unsubstantiated payments to certain family members and known associates of the company president.
- Performed an accounting of trust assets initiated by a beneficiary, including an evaluation of over 30 years-worth of real estate transaction records.



- Assisted beneficiaries of a family trust analyze the transactions entered into by the Trustee, including evaluating the financial performance of trust business assets as well as reconciling loans and distributions made to beneficiaries and various family members.
- Performed forensic accounting procedures on the transactions of a local professional association based on allegations made by certain members regarding inappropriate expenditures made by board members.
- Performed an investigation of loans taken by a company's controller against her profit-sharing account that she repaid with company funds.
- Provided expert analysis and testimony related to damages allegedly suffered by purchasers of real estate who relied on alleged misrepresentations of the developer.
- Provided expert testimony in a developer-contractor dispute involving appropriate expenses to include in a profit-sharing calculation.
- Provided expert analysis and testimony in a Tax Court case involving diverted income and costs associated with such income.
- Calculated the losses suffered by a restaurant related to various fraud schemes perpetrated by the restaurant's accountant, including forged checks, unauthorized electronic bank transfers and fraudulent credit cards opened in the owner's name.

5. *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.

Audit services

Our audit department is staffed by individuals who are knowledgeable in accounting and auditing and are familiar with our clients' industries and businesses. The diversified nature of the firm's practice has exposed our auditors to all facets of accounting and auditing.

Our audit services include:

- Audits for privately held companies and not-for-profit organizations;
- Compilations and reviews of financial statements;
- Special financial analyses and consultations; and
- Special auditing and accounting services such as audit preparation services (i.e., preparation of schedules, control narratives, etc.)

Spire has provided numerous financial statement audit, performance audit, and Single Audit Uniform Guidance audit 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, State Senate, Hawai'i Employer-Union Health Benefits Trust Fund, Public Utilities Commission, and the Department of Business, Economic Development & Tourism. We have in-depth experience with State accounting systems and county fiscal processes and are working on a project to develop a State-wide uniform chart of accounts.

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.

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 to the Department's expectations.

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.

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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.

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: Resumes

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 – Past 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.

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 Hawai'i, 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.

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, CFE



Manager

Andrea is a Manager at Spire Hawaii LLP with nine years of public accounting experience in audit and performance audits. She has worked on audits of private entities in various industries, not-for-profits, government entities, and performance audits and forensic engagements.

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)
- Certified Fraud Examiner (CFE)

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