



June 20, 2023

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 20 2023
ROUTE TO:	
COPY TO:	Invest. SCS
ACTION:	Invest. SCS
FILE:	

**SUBJECT: Cover Letter to County of Hawai'i  
Auditing – Investigative Services (#FN.7)**

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 (#FN.7).

**Category:**

Auditing – Investigative Services (#FN.7)

**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](mailto:tyler.kimura@spirehi.com) for future notices.

Very truly yours,

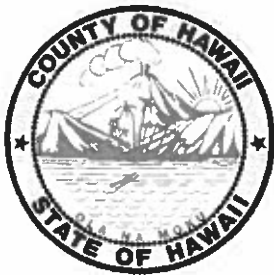
Tyler Kimura, Partner  
808.441.2891  
[tyler.kimura@spirehi.com](mailto:tyler.kimura@spirehi.com)

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



**Statement of Qualifications and Expression of Interest to  
Provide Professional Services to the County of Hawai'i  
During Fiscal Year 2024 - Category: Auditing - Investigative  
Services #FN.7**

Solicitation No. 23-24



Prepared for:

Ms. Deanna Sako, Director of Finance  
c/o [crystallene.pacheco@hawaiiicounty.gov](mailto:crystallene.pacheco@hawaiiicounty.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@spirehi.com](mailto:tyler.kimura@spirehi.com)

June 20, 2023

**Spire Hawaii LLP**



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## A. Expression of Interest

June 20, 2023

Ms. Deanna Sako, Director of Finance  
c/o crystalline.pacheco@hawaiiicounty.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 (#FN.7)**

Dear Ms. Sako:

On behalf of Spire Hawaii LLP (“Spire” or “firm”), I am submitting this expression of interest, resume and current statement of qualifications, to the County of Hawai'i's Department of Finance (“Department”) as stated in its 2024 Notice to Providers of Professional Services. We are specifically interested in providing auditing services under category #FN.7 Auditing – Investigative Services. The pages that follow contain information regarding our qualifications to provide these services.

Our firm is Spire Hawaii LLP and our sole location is 700 Bishop Street, Suite 2001, Honolulu, Hawai'i 96813. We are a locally owned and managed certified public accounting firm, based on Oahu. The professionals at Spire have extensive experience with the government sector through performing audits (financial and performance audits) and forensic audits and assessments for approximately 13 law firms, four trusts, two private businesses. We also have three professionals trained as Certified Fraud Examiners.

If selected for projects, we are able and willing to comply with the awardee requirements stated in the solicitation. If there are any questions regarding the information provided, please contact me.

Very truly yours,

**SPIRE HAWAII LLP**

A handwritten signature in black ink, appearing to read "TK", written over a horizontal line.

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



## **B. Statement of Qualification**

### **1. The name of the firm or person, the principal place of business, and the location of all its offices**

**Name of the firm:** Spire Hawaii LLP

**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:** 13 years<sup>1</sup>

**Average number of employees over the past five years:** 13 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 are critical, since it is the expertise and capabilities of the individuals involved that ultimately determine the success of the engagement. Therefore, if selected as the Department's service provider, we will carefully structure our client service team 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.

We do not anticipate any changes in the leadership or professional staff assigned to the engagement over the term of the contract. Should any unanticipated changes occur, we will communicate the changes and qualifications of any replacement personnel to the Department for approval as soon as practicable.

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

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<sup>1</sup> 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.



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, 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.
- **Lani Nakazawa (JD, Certified Fraud Examiner ret.)** has over 25 years of government experience as a frontline worker, branch chief, division head, and department head. She is a Yellow Book trained government auditor and former Certified Fraud Examiner and has over 10 years of audit and fraud detection experience. Additionally, she has deep knowledge of the laws governing government agencies and records from her experience with the PUC, DCCA, and Kaua'i County. At the county, she was County Attorney and chief legal counsel for all county agencies and departments.
- **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.
- **Jessica Werner** is a senior associate at Spire Hawaii LLP. Her focus is financial analysis and advisory projects, including performance audits, forensic accounting, and economic damage analyses in the real estate, hospitality, construction, and public sectors.
- **Omar Villosio (CPA – Philippines)** is a senior associate with over 10 years of experience including service with PwC and KPMG, as well as internal audit in an insurance agency. He has strong supervisory, managerial, and project management ability. He is knowledgeable in International Financial Reporting Standards and Professional Practice of Internal Auditing
- **Hanna Ngo (CPA)** is an associate at Spire. She has over five years of experience in the audit and accounting industry. At Spire, Hanna primarily focuses on providing a range of accounting, auditing, and consulting services including process improvement and internal control analysis to the clients in the commercial, government, real estate, manufacturing, not-for-profit and tourism industries.



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 is 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.

***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.

***Performance audit experience***

We have completed performance audits for the County of Kaua'i and the County of Maui. 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.

***Audit approach***

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.

We can assist the Department with our extensive knowledge of government accounting. We have direct knowledge and experience in accounting, and we have hands-on experience with the accounting systems of every State agency, as well as county and retirement system processes. We have also worked with the State on a Uniform Chart of Accounts.

***Capacity to complete the work in the required time***

Our firm and project team are well qualified, and their significant experience allows them to perform timely investigative audits.

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.

**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**

***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 seven-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.



### **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 for governments, in accordance with auditing standards applicable to financial statement audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (“GAGAS”). We have provided agreed upon procedures (attestation) services for state agencies and assisted in drafting their financial statements. 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

<b>Agency/Client Description</b>	<b>Type of Service</b>	<b>Fiscal Year</b>
<b>Hawai'i Hospitality Company</b>	Financial audit	2016-Present
<b>Senate and House of Representatives Hawai'i State Legislature</b>	Financial audits	2016-Present 2011-2012
<b>State of Hawai'i Public Utilities Commission, Public Benefits Fee</b>	Financial audit	2016-Present 2012-2013
<b>International Travel Company</b>	Financial audit	2010-Present
<b>Neighbor Island Resort and Association</b>	Financial audit	2012-2021
<b>Department of Business, Economic Development &amp; Tourism</b>	Financial audit	2011-2020
<b>Defense Engineering Company</b>	Financial audit	2019-2020
<b>Start-up Technology Company</b>	Review of financial statements	2018-2020
<b>Hawai'i Arts and Education Non-Profit</b>	Financial audit	2012-2019
<b>Hawai'i Real Estate Development Company</b>	Financial audit	2017-2018
<b>Established Local Manufacturing Company</b>	Compilation	2016-2019
<b>Ocean Education Non-Profit</b>	Financial audit	2015-2020



### ***Performance Audits***

We have assisted 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.

<b>Agency</b>	<b>Audit subject</b>	<b>Fiscal Year</b>
<b>Office of the County Auditor, County of Maui</b>	<b>Zoning Administration and Enforcement Division</b>	<b>2021-2022</b>
<b>County Council, County of Kaua'i</b>	<b>Emergency procurement</b>	<b>In progress</b>
<b>County Council, County of Kaua'i</b>	<b>Department of Public Works Roads Division</b>	<b>2022</b>
<b>County Council, County of Kaua'i</b>	<b>Department of Public Works Solid Waste Division</b>	<b>2021</b>
<b>County Council, County of Kaua'i</b>	<b>Kaua'i Fire Department</b>	<b>2020</b>
<b>County Council, County of Maui</b>	<b>Maui Invasive Species Committee</b>	<b>2019</b>
<b>County Council, County of Kaua'i</b>	<b>Hiring practices follow-up</b>	<b>2018</b>
<b>Office of the County Auditor, County of Kaua'i</b>	<b>Kauai Humane Society</b>	<b>2017</b>
<b>Office of the County Auditor, County of Kaua'i</b>	<b>Payroll practices</b>	<b>2016</b>
<b>Office of the County Auditor, County of Kaua'i</b>	<b>Hiring practices</b>	<b>2016</b>
<b>Office of the County Auditor, County of Kaua'i</b>	<b>Furlough program</b>	<b>2014</b>



### ***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. 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.

<b>Agency/Client Description</b>	<b>Type of Service</b>	<b>Fiscal Year</b>
<b>C&amp;C Honolulu - Department of the Prosecuting Attorney</b>	Accounting services for indirect & fringe billing	2022-Present
<b>Department of Health</b>	Verification and validation services for COVID surge staffing	2021-Present
<b>Department of Accounting and General Services</b>	Technical accounting support in the implementation of GASB 87 state-wide	2021-Present
<b>Department of Transportation, Highways Division</b>	Attestation services conducting pre-award overhead rate audits for over 50 consultants	2019-Present
<b>Department of Labor and Industrial Relations, Unemployment Insurance Division</b>	Financial analysis and forecast	2019-2020
<b>County of Maui, Department of Transportation</b>	Evaluation of operational and reporting framework	2016
<b>Department of Land and Natural Resources</b>	Verification and validation services for geothermal royalties	2013; 2021-2022
<b>City and County of Honolulu, Department of Transportation Services</b>	Agreed upon procedures	2011-2015
<b>International Software Company</b>	Bookkeeping and outsourced controller services	2010-Present



***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 Name	Type of Service	Fiscal Year
<b>Hawai'i Department of Transportation, Highways Division</b>	Assessment of HDOT broadband cost reasonableness	2021-Present
<b>Office of Homeland Security</b>	Strategic planning	2021
<b>Department of Accounting and General Services</b>	Support in developing uniform financial framework for the State Develop Uniform Chart of Accounts	2019-Present
<b>Hawai'i Department of Transportation, Highways Division</b>	Part of a team with Nelson / Nygaard to develop the HDOT Coordinated Public Transit Human Services Plan	2020-Present
<b>Hawai'i Tourism Authority</b>	Audit advisory services	2019-Present
<b>Department of Transportation</b>	Research, data analysis, and interview services for Disadvantaged Business Enterprise (DBE) Availability and Disparity Study	2018-2020
<b>Department of Transportation</b>	Research and analysis services for accounting, enforcement, process framework for the program	2018-Present
<b>Oahu Metropolitan Planning Organization</b>	Evaluation of operational, reporting, and internal control framework, drafting accounting manual	2016-2021
<b>Office of Hawaiian Affairs</b>	Financial analyst to the Board of Trustees	2014-2021



All of the following clients services rendered during the preceding year.

- 1) Office of the County Clerk, County of Kaua'i**  
Reference contact person: Jade Tanigawa, County Clerk  
Address: 4396 Rice Street, Suite 209, Lihu'e, Hawai'i, 96766  
Phone number: (808) 241-4188  
Nature of services provided: Performance Audit  
Dates of the engagement(s): 2012 – Present
- 2) Maui County Auditor, Office of the County Auditor**  
Reference contact person: Mr. Lance Taguchi, County Auditor  
Address: 2145 Wells St., Suite #303, Maui, Hawai'i, 96793  
Phone number: (808) 463-3192  
Nature of services provided: Assessment of the County of Maui Department of Planning, Zoning Administration and Enforcement Division  
Dates of the engagement(s): 2021 – 2022
- 3) Council for Native Hawaiian Advancement**  
Reference contact person: Mr. Kūhiō Lewis, President & Chief Executive Officer  
Address: 91-1270 Kinoiki St., Bldg. 1, Kapolei, HI 96707  
Phone number: (808) 596-8155  
Nature of services provided: Management consulting services in support of CNHA's mission and programmatic goals  
Dates of the engagement(s): 2021 – Present
- 4) Hawai'i State Legislature, Senate**  
Reference contact person: Carol Taniguchi, Chief Clerk  
Address: 415 S. Beretania Street, Room 010, Honolulu, Hawai'i, 96813  
Phone number: (808) 586-6656  
Nature of services provided: Financial statement audits  
Dates of the engagement(s): 2011 – 2012, 2016 – Present
- 5) City and County of Honolulu, Office of the Prosecuting Attorney**  
Reference contact person: Mr. Jason Tamanaha, ASO  
Address: 1060 Richards Street, 10<sup>th</sup> Floor, Honolulu, Hawai'i, 96813  
Phone number: (808)768-7525  
Nature of services provided: Assessment of indirect and fringe billing  
Dates of the engagement(s): 2021 – Present

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

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. Our teams can pinpoint the information required and ask for exactly what is 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.



***Disadvantaged Business Enterprise (DBE)  
Certification of Eligibility Certification  
Number: 20478210***

Spire Hawaii LLP has been certified, effective January 20, 2017, as an eligible Disadvantaged Business Enterprise by the Hawai'i HDOT in accordance with the requirements set forth under Title 49, Code of Federal Regulations (CFR) Part 26, Subpart D. We are certified to perform work under the NAICS Code NAICS 541211: CERTIFIED PUBLIC ACCOUNTANTS' (CPAS) OFFICES NAICS 541211: CPAS' (CERTIFIED PUBLIC ACCOUNTANTS) OFFICES NAICS 541211: OFFICES OF CERTIFIED PUBLIC ACCOUNTANTS. We are designated as "DBE" and listed in the DBE Directory.



## **Appendix A: Resumes**

**Tyler M. Kimura**

CPA, CFE



**Spire Hawaii LLP**

700 Bishop Street, Suite  
2001

Honolulu, HI 96813

T: 808.441.2891

E:

tyler.kimura@spirehi.com

**Professional History**

- Spire Hawaii LLP  
Partner (2010-Present)
- Grant Thornton LLP  
Manager (2008-2010)
- Navigant Consulting,  
Inc. Manager (2004-  
2008)

**Education**

- Claremont McKenna  
College BA –  
Economics-Accounting

**Licenses and Certifications**

- Certified Public  
Accountant (Hawai'i)
- Certified Fraud  
Examiner (CFE)

**Professional Memberships**

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

**Community Involvement**

- Hawaii Dental Service –  
Board Member
- 'Iolani Alumni  
Association –  
Past President/Board  
Member

Tyler Kimura is a Partner with Spire Hawaii LLP, a Hawaii-based accounting and consulting firm. Tyler specializes in providing forensic accounting, litigation support and fraud investigation services.

Prior to joining Spire, Tyler performed advisory services at Grant Thornton LLP, and was a managing consultant in the Disputes and Investigations practice at Navigant Consulting, Inc., in Los Angeles, California.

With over 19 years of experience in Hawaii and California, Mr. Kimura has performed:

- Financial analysis and due diligence procedures for both buyers and sellers in M&A transactions.
- Numerous fraud investigations, including tracing of funds and calculation of losses related to fraudulent transactions.
- Litigation consulting services, including calculations and critiques of economic damages related to breaches of contract, copyright infringement, misrepresentation, wrongful termination and other claims in the real estate, construction, telecommunications, entertainment, defense, and direct marketing industries.
- Insurance examinations on behalf of the State of Hawaii Insurance Division.
- Performance audits of governmental and not-for-profit entities.

Tyler serves as a Board Member of Hawaii Dental Service and as President of the Hawaii Chapter of Association of Certified Fraud Examiners since 2012. Tyler also served on the 'Iolani Alumni Association Board from 2012 to 2019.

Tyler has presented numerous times to professional organizations and as a guest lecturer at the University of Hawaii at Manoa Shidler School of Business on forensic accounting and fraud investigations.

**Lucas Sayin**

CPA, CGMA



Spire Hawaii LLP

T: 808.441.2932

E: lucas.sayin@spirehi.com

**Professional History**

- Spire Hawaii LLP Partner
- CohnReznick LLP
- Holthouse Carlin & Van Trigt

**Education**

- Loyola Marymount University BS – Accounting, BA – International Business

**Licenses and Certifications**

- CPA (Hawai'i, California)
- Chartered Global Management Accountant

**Professional Memberships**

- American Institute of CPAs
- Hawai'i Society of CPAs
- Association of Government Accountants – Hawai'i Chapter

Lucas Sayin is a Partner with Spire Hawaii LLP. He focuses on providing accounting, auditing, and consulting services, including audits and process improvement services to various organizations.

Lucas has over 12 years of experience providing assurance and advisory services to private companies and government agencies in Hawai'i and California. His achievements include:

- Structured and co-led the design and creation of the State UCOA project and the development of Uniform Financial Framework.
- Conducting over 50 analyses of FAR 31.2 ICR submissions for architecture and engineering firms doing business for the State.
- Providing assurance services for private companies in Hawai'i ranging in size from \$5 million to over \$200 million in revenue.
- Conducting financial analyses and due diligence procedures for both buyers and sellers in M&A transactions.
- Providing and supervising outsourced CFO and accounting services for private companies.
- Providing consulting services for the deployment of an IT business intelligence system for a multi-entity consolidated development firm, including oversight of integration with existing accounting system.

Lucas serves as a board member of the University of Hawai'i at Mānoa, School of Accountancy Advisory Board and is on the board of directors for the Arcadia Family of Companies.

**Lani Nakazawa**

JD, CFE (retired)

**Auditor**

Spire Hawaii LLP

T: 808.441.2932

E:

lani.nakazawa@spirehi.com



**Professional History**

- Spire Hawaii LLP, Director
- County of Kaua'i, County Attorney and Audit Manager
- DCCA Health Insurance Branch Chief
- PUC, Counsel and Research Section Head
- Ashford & Wriston, Of Counsel
- GTE Hawaiian Tel, Senior Counsel

**Education**

- Stanford University, BA
- Sophia University, MA
- University of Hawai'i, JD

**Licenses and Certifications**

- Law license, Hawai'i
- Licensed by the U.S. District Court, Hawai'i
- Admitted, U.S. District Court of Appeals, 9th Circuit and D.C. Circuit
- CFE, National (retired)

**Memberships**

- Association of Certified Fraud Examiners
- State Bar Association
- Stanford Alumni Association

Lani has over 40 years of experience providing advisory and audit services to various organizations in Hawai'i. At Spire, Lani works on organizational change projects, consulting projects, and performance audits. Her work included developing delegation of authority and other internal control policies for the State's Enterprise Financial System project and developed an accounting manual for the OahuMPO. She was also part of the Spire team that conducted audits on the efficiency and effectiveness of county hiring and payroll practices, overtime, furloughs, and planning and permitting processes.

Her knowledge of governmental requirements and processes was essential during her service as County Attorney for the County of Kaua'i, where she was chief legal counsel for all county departments. After this service, she was Audit Manager for the county auditor.

Before her appointment as County Attorney, she regulated health insurance carriers and public utilities for the State and practiced law with Ashford & Wriston, focusing on employment and real estate matters.

Her community activities include serving as an officer and member of the Hawai'i State Bar Association and the Hawai'i chapter of the Stanford Alumni Association. She was also the former chair of the board of directors of the State High Technology Development Corporation.

**Andrea Sablan**

CPA, CFE

**Manager**

Spire Hawaii LLP

T: 808.441.2806

E:

andrea.hofschneider@spirehi.com



**Professional History**

- Spire Hawaii LLP, Manager
- Ernst & Young, Senior Associate
- Frank, Rimerman + Co. LLP, Associate
- Commonwealth of the Northern Mariana Islands, Associate

**Education**

- Santa Clara University  
BS, Commerce and Finance
- Golden Gate University  
Master of Accountancy

**Licenses and Certifications**

- Certified Public Accountant (Hawai'i, California, Guam - Inactive)
- Certified Fraud Examiner

**Professional Memberships**

- AICPA
- Hawai'i Society of CPAs
- California Society of CPAs
- Association of Certified Fraud Examiners
- California Society of CPAs
- Association of Certified Fraud Examiners
- Hawai'i Chapter of Association of Certified Fraud Examiners

Andrea is a Manager at Spire with eight 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 Hawaii 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**

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

**Jessica Werner**



**Support Staff**

Spire Hawaii LLP  
T: 808.441.2915  
E: [jessica.werner@spirehi.com](mailto:jessica.werner@spirehi.com)

**Education**

- University of Hawai'i at Manoa  
BS – Business Administration in Finance

**Licenses and Certifications**

- Bloomberg Market Concept Certification

Jessica is a senior associate at Spire Hawaii LLP. Her focus is financial analysis and advisory projects, including performance audits, forensic accounting, and economic damage analyses in the real estate, hospitality, construction, and public sectors. Past projects she has worked on include:

- Research and analysis of contracts procured pursuant to an emergency declaration.
- Research, timesheet analysis, payroll analysis, policy, and procedure analysis for a fire department audit.
- Change order analysis and contract review for calculation of damages for a construction company.
- Assist with financial analysis of a hotel.
- Assist with bank statement and analyses and review of related communications for litigation.

**Omar Viloso**

CPA (PH)

**Senior Support Staff**

Spire Hawaii LLP

T: 808.441.2825

E:

omar.viloso@spirehi.com



**Education**

- University of Santo Tomas Manila, Philippines, BS – Accountancy

**Licenses and Certifications**

- CPA, Philippines National Licensure

Omar is a CPA with over 10 years of experience including service with PwC and KPMG, as well as internal audit in an insurance agency. He has strong supervisory, managerial, and project management ability. He is knowledgeable in International Financial Reporting Standards and Professional Practice of Internal Auditing.

He has industry exposure in financial services, pharmaceuticals, professional and business services, automotive, manufacturing, telecommunications, and non-profits.

**Hanna Ngo**

CPA

**Support Staff**

Spire Hawaii LLP

T: 808.441.2870

E:

hanna.ngo@spirehi.com



Hanna is an Associate at Spire. She has over three and a half years of experience in the audit and accounting industry. At Spire, Hanna primarily focuses on providing a range of accounting, auditing, and consulting services including process improvement and internal control analysis to the clients in the commercial, government, real estate, manufacturing, not-for-profit and tourism industries.

Prior to joining Spire, Hanna worked for Internal Audit Office at Brigham Young University-Hawai'i as an Internal Auditor, Asia Pacific International School as an Accountant/Site Manager.

**Education**

- Brigham Young University BBM – Accounting BBM – Supply Chain Management
- International University VNU HCMC, BS – Computer Science

**Licenses and Certifications**

- Certified Public Accountant
- SAP Certified Application Associate-Enterprise Asset Management with SAP ERP 6.0 EhP6
- Certified Associate in Project Management (“CAPM”)

