



A Hawaii Limited Liability Partnership

June 30, 2025

Mr. Talmadge Magno, Civil Defense Administrator
County of Hawai'i
920 Ululani Street
Hilo, Hawai'i 96720
Via Email
civildefense@hawaiiicounty.gov

Dear Mr. Magno:

KMH LLP ("KMH") is pleased to submit this letter of interest, along with our references, and Statement of Qualifications in response to Notice to Providers of Professional Services for Professional Services listed below:

- CD.1) Accounting (Grant Management)

Statement of Interest

KMH is a Hawaii Limited Liability Partnership with one office located at 1003 Bishop Street, Suite 2400 in Downtown Honolulu. We are a properly permitted Hawaii certified public accounting firm (Permit #FPTP-163) that offers audit, tax, and accounting services to Hawaii based clients.

General Background

KMH is a locally owned public accounting firm that was formed in August 2002. We currently have 82 staff and have averaged between 65 and 85 the past five years. Our Firm is organized into three distinct practice areas; audit, accounting (KMH Solutions) and tax. The following table provides a current breakdown of our personnel by practice area:

	Audit	KMH Solutions	Tax	Total
Partners & Principals	6	1	1	8
Directors/Senior Managers/Managers	10	4	8	22
Senior Associates/Associates	17	13	14	44
Support	3	2	3	8
Totals	36	20	26	82

More information on each of our respective divisions is provided in the enclosed Statement of Qualifications.

Education, Training, and Experience

State and Local government is one of the largest industry segments for our Firm. Our assurance and accounting practices annually provide over 10,000 hours of attest and non-attest services to a variety of state and county agencies in Hawaii. Because of the depth and breadth of our government experience we are very familiar with the preparation of financial statements in accordance with Generally Accepted Accounting Principles ("GAAP") as well as how the underlying systems that manage and accumulate the accounting information and data, interface with the financial reporting processes that produce the GAAP reports.

For purposes of this request, we have identified two experienced partners and two principals that have provided both audit and accounting services to state agencies; Peter Hanashiro, James Nakayama and Robin Freitas have extensive government audit and financial reporting experience while Ross Murakami has extensive government support experience including the preparation of schedules and other audit related information for state agencies. Their resumes are provided in the attached Statement of Qualifications.

Peter has served as the engagement partner on various financial statement, single audits and accounting services projects of state agencies. Audits in which he has been involved during the past five years include:

- Hawaii Public Housing Authority
- Department of Commerce and Consumer Affairs
- State of Hawaii Employees Retirement System

James has served either as the engagement partner or the second quality assurance partner on various financial statement and single audits of state agencies. Audits in which he has been involved during the past five years include:

- Department of Health
- Hawaii Public Housing Authority
- Department of Commerce and Consumer Affairs

Robin has served either as the second quality assurance partner and engagement manager on various financial statement and single audits of state agencies. Audits in which he has been involved during the past five years include:

- Department of Health
- Department of Human Services

These audits involved ensuring the financial statements and accompanying notes were prepared in accordance with GAAP and, when applicable, in conformance with federal reporting requirements. All of

these audits required working with the State of Hawaii's centralized accounting system ("FAMIS"), applicable agency financial systems, and the FAMIS Datamart. Additionally, these audits involved the review of key accounting documents supporting account balances. These documents include, but are not limited to, Treasury Deposit Receipts, Purchase Orders, Summary Warrant Vouchers, and fixed asset records in the Fixed Asset Inventory System ("FAIS").

Ross has supervised engagements involving the preparation of accounting schedules, reconciliations of account balances, trial balances, and other documents required for state agency financial audits. In the past five years, these engagements have included the following efforts:

- Preparation of trial balances;
- Preparation of workpapers supporting accruals of receivables, vouchers payable, payroll and benefits payable, revenues and expenses;
- Preparation of schedules and workpapers required accessing and using financial information from various documents such as Treasury Deposit Receipts, Purchase Orders, Summary Warrant Vouchers;
- Preparation of schedules of fixed asset additions and disposals, and related schedules supporting adjustments for depreciation expense and accumulated depreciation accounts; and
- Preparation of reconciliation of federal grant expenditures.

This work required accessing, reviewing, and recording financial information using FAMIS, applicable agency financial systems, and FAMIS Datamart for the following state agencies:

- Department of Transportation – Highways Division
- Department of Transportation – Harbors Division
- Department of Land and Natural Resources
- Agribusiness Development Corporation

Ross has also been involved in other engagements at the University of Hawaii, Hawaii Tourism Authority, Office of Hawaiian Affairs, and the Department of Education that involved working with and using information from their own financial systems.

Client References

City and County of Honolulu

Address: 1001 Kamokila Blvd., Suite 216, Kapolei, Hawaii 96707

Reference Name: Troy Shimasaki, Acting City Auditor

Current Phone: 808-768-3134

Project Description: Financial statement and single audits in accordance with Government Auditing Standards and the Uniform Guidance.

Project Dates: June 30, 2024 - Present (contracted through June 30, 2028)

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Hawaii Public Housing Authority

Address: 1002 N. School Street, Honolulu, Hawaii 96817

Reference Name: Barbara Arashiro, Executive Assistant

Current Phone: 808-832-4682

Project Description: Financial statement and single audits in accordance with Government Auditing Standards and the Uniform Guidance.

Project Dates: June 30, 2019 - June 30, 2023

Department of Health, State of Hawaii

Address: 1250 Punchbowl Street, Honolulu, Hawaii 96813

Reference Name: Janis Morita, Chief, Administrative Services Officer

Current Phone: 808-586-4550

Project Description: Financial statement and single audits in accordance with Government Auditing Standards and the Uniform Guidance.

Project Dates: June 30, 2019 - June 30, 2024

Oahu Transit Services, Inc.

Address: 811 Middle Street, Honolulu, Hawaii 96819

Reference Name: Jenny Lemaota, Senior Vice President and Deputy General Manager

Current Phone: 808-768-9428

Project Description: Financial statement audit in accordance with Government Auditing Standards.

Project Dates: June 30, 2020 - Present

State of Hawaii Department of Land and Natural Resources

Address: 1151 Punchbowl Street Room 110, Honolulu, Hawaii 96813

Reference Name: Cynthia Gomez, Fiscal Management Officer

Current Phone: 808-587-0340

Project Description: Annual Comprehensive Financial Report and external audit accounting assistance.

Project Dates: June 2018 - Present

Additional Literature/Information

Please refer to our Statement of Qualifications for more detailed information regarding our firm, service lines, and resumes.

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Thank you for the opportunity to state our interest and to present our qualifications. Should you have any questions, please feel free to email me at rmurakami@kmhllp.com or call me at (808) 527-2210.

Very truly yours,

KMH LLP

A handwritten signature in black ink, appearing to read "R. R. Murakami". The signature is fluid and cursive, with a prominent initial "R" and a long, sweeping underline.

Ross R. Murakami
Partner

Enclosure(s)



Statement of Qualifications

JUNE 2025

Primary Contact
ROSS R. MURAKAMI
rmurakami@kmhllp.com



KMH LLP
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Description of our Firm

Thank you very much for the opportunity to present our statement of qualifications that describes our ability to provide professional accounting and consulting services. We hope this statement of qualifications gives you a better sense of our credentials, commitment, people, and experience which will help you focus on the significant benefits that a professional relationship with KMH LLP (“KMH”) can bring. Please feel free to also visit our website for additional information regarding our people and service offerings at www.kmhllp.com.

INTRODUCTION TO OUR FIRM

Principal place of business in Hawai‘i:

KMH LLP
1003 Bishop Street, Suite 2400
Honolulu, Hawai‘i 96813

KMH was established in August 2002 as the successor organization of the Hawai‘i office of Arthur Andersen which was among the largest public accounting firms in the world. The founding Partners created KMH based on the belief that Hawai‘i organizations needed an accounting and business consulting firm with deep skills and the ability to deliver a wide variety of services, yet be unfettered by the increasingly unrealistic financial performance objectives mandated by international accounting firms.

Our vision has been reaffirmed numerous times with the addition of numerous senior accounting and business consulting professionals, including several partners, who joined KMH from other international accounting firms; a 100 percent increase in both our client base and professional staff complement. At KMH, we offer the depth of experience and a breadth of services that rivals the largest accounting and consulting organizations in Hawai‘i. However, because of our commitment to this market and our flexibility, we are able to work with organizations and deliver services that the other national firms cannot or will not provide.

We are extremely confident of our decision to form this new type of professional services firm. We have built KMH into one of the largest accounting firms in Hawai‘i by: attracting recognized industry experts with the passion and confidence in our vision; delivering high-quality services that clients expect from a top tier firm; and remaining flexible and entrepreneurial in how we grow our business. Today, our practice consists of over 80 full-time employees, including 30 senior executives, each with considerable public accounting experience.

The size and depth of our practice guarantees our ability to respond promptly to both routine and unexpected service needs while maintaining the highest standards of quality. As mentioned previously, to further bolster our service offerings and ensure our clients the ability to access subject-matter specialists, and worldwide resources, we have established formal service alliances with premier international accounting and business consulting groups and have also maintained valuable relationships with numerous industry specialists.

Description of our Firm

The following table presents our current compliment of committed resources by service line. These are the resources that we bring to our clients.

	Audit	KMH Solutions	Tax	Total
Partners/Principals	6	1	1	8
Directors/Senior Managers/Managers	10	4	8	22
Senior Associates	7	3	7	17
Associates	10	10	7	27
Support	3	2	3	8
Total	36	20	26	82

FORMING A FIRM FOR THE FUTURE

Because we are locally owned and operated, all of our services are controlled by your local engagement team. All issues of service, quality, and pricing are made in Hawai'i and as such, we have no barriers to making those decisions. Our clients expect and receive immediate responses to issues and solutions to problems.

The strategic focus of large international accounting firms is on providing services to large, publicly-traded companies. Their entire business approach is centered upon this strategy, which requires compliance with service delivery restrictions imposed by the Sarbanes Oxley Act ("SOX"). As a result, large international firms operating in an "off-strategy" market like Hawai'i, composed predominantly of smaller private and governmental organizations, are unable to fully adjust their fee structures or service delivery models to meet the needs of the smaller marketplace.

Additionally, due to internal policies necessary to ensure adherence to the larger strategic focus, the large accounting firms still operating in Hawai'i are often unable to provide accounting consulting services to local governmental and private organizations. Those internal policies also frequently require local offices to obtain prior approval from the "head" office on contract or client involvement decisions.

The limitations imposed on these large international firms by SOX created the impetus for many local businesses and organizations to finally realize that the value proposition offered by using high-profile international firms did not measure up to the higher fee requirements.

Description of our Firm

On the other hand, for a large locally-focused accounting and business consulting firm like KMH, the restrictive environment imposed upon, and to some degree voluntarily adopted by, the national firms has created the opportunity to highlight our value propositions:

- We are a firm of seasoned professionals with equal or greater experience than our international firm counterparts in Hawai'i;
- All of our clients are “on strategy” as we focus entirely on servicing Pacific Basin clientele;
- We provide a wide range of services, delivered in compliance with AICPA professional standards, consisting of audit, tax and business consulting services; and
- Our engagement teams have the ability and authority to make decisions.

We are also committed to a relationship where we can help “keep you out of trouble” versus merely pointing out accounting and financial reporting problems without providing solutions. Without the restrictive policies necessitated by the strategic focus of national accounting firms, we are better able to work with our clients as they deal with the various issues of managing their operations, both financially and operationally. Finally, all of our services can be provided at a fee significantly lower than international firms which, when coupled with our experience, is a value proposition that is difficult to beat.

The increase in our client base and professional staff demonstrates the strength of our business model. We expect that this growth will continue as more Hawai'i-based organizations recognize the value and stability that a relationship with KMH will bring.

KNOWLEDGE GAINED

The knowledge and experience we have gained during this period of change has been invaluable to our firm and will benefit our clients as we move forward. The lessons learned form the foundation for why we believe that our future is bright and that we are the navigators of our own destiny. Please allow us to share a few of our experiences regarding these lessons:

- Focused on Hawai'i and the Pacific Region. We have made a commitment to maintain our business service offerings to provide “Big 4” quality people, methodologies, and competencies to you. Our business model is to maintain local ownership and control; provide outstanding training and professional development to our people; and offer a full complement of services both by us and through our strategic alliances with other subject matter experts. We are focused on our local market. That focus means the services we provide are not diluted or preempted by the need to divert resources to other markets.
- Quality is embedded in the values that drive our culture. We have built our firm by adhering to quality: in the staff we hire, the clients we serve, and the services we provide. This dedication to quality throughout our firm drives each of us to “do the right thing.”
- Our culture gives us an advantage. Our commitment to quality pervades our business model which is shared with, and understood by all of our staff. It is unambiguous and straightforward. It is essential in our dealings internally and externally. We use the phrase “think straight-talk straight” in dealing with our people and clients which we believe is reflective of our culture of quality. We are committed to this standard of straightforward communication in all aspects of our relationship.

Description of our Firm

- Seek the best and the brightest. There is no substitute for talent. We have assembled in our office a core group of 30 senior professionals with over 350 years of collective experience in providing a wide variety of accounting, tax, and consulting services to organizations in Hawai'i. This group comprises a large share of our entire office complement of over 80 talented and dedicated people. In addition, we recruit from the same pool of external recruits as the national firms, provide significant training to continuously develop our people and a compensation system which equals, and in some cases, exceeds what is offered by the national firms. As a result, our retention and employee morale are high.
- Embrace leadership. As with your team, we are very proud of the contributions our people make every day in serving our clients, the community, and each other. We believe one of the attributes which has faded in both industry and the accounting profession is leadership. Management skill, although important, has often overshadowed the need for leadership. We emphasize the importance of leadership in our firm and we believe it sets us apart from the other firms. Many of our senior executives have held positions of leadership in numerous professional and not-for-profit organizations in Hawai'i, including serving as Presidents of the following organizations:
 - Hawai'i Society of Certified Public Accountants
 - Institute of Internal Auditors
 - Aloha Council Boy Scouts of America
 - Hawai'i Council on Economic Education
 - Kalihi-Palama Health Center
 - Maryknoll School

ACCESS TO RESOURCES

Because we are locally owned and operated, all of our services delivered throughout Hawai'i and the world are controlled by your local engagement team. All issues of service, quality, and pricing are made in Hawai'i and as such, we have no barriers to making those decisions. Our clients expect and receive immediate responses to issues and solutions to problems.

To further enhance our professional services, and to provide our clients the ability to access the same level of services available from international firms, we have established several formal service alliances with premier accounting and consulting groups and have maintained valuable relationships with numerous industry specialists. The alliances we have developed are with leading experts in the industries and service areas most important to Hawai'i. These independent relationships provide us with current information about opportunities for our clients without limiting our ability to call upon anyone whose expertise may be of help to you. This degree of access and flexibility is a unique benefit of our firm's history and is leveraged to the advantage of our clients.

Service Lines

KMH ASSURANCE & ADVISORY SERVICES

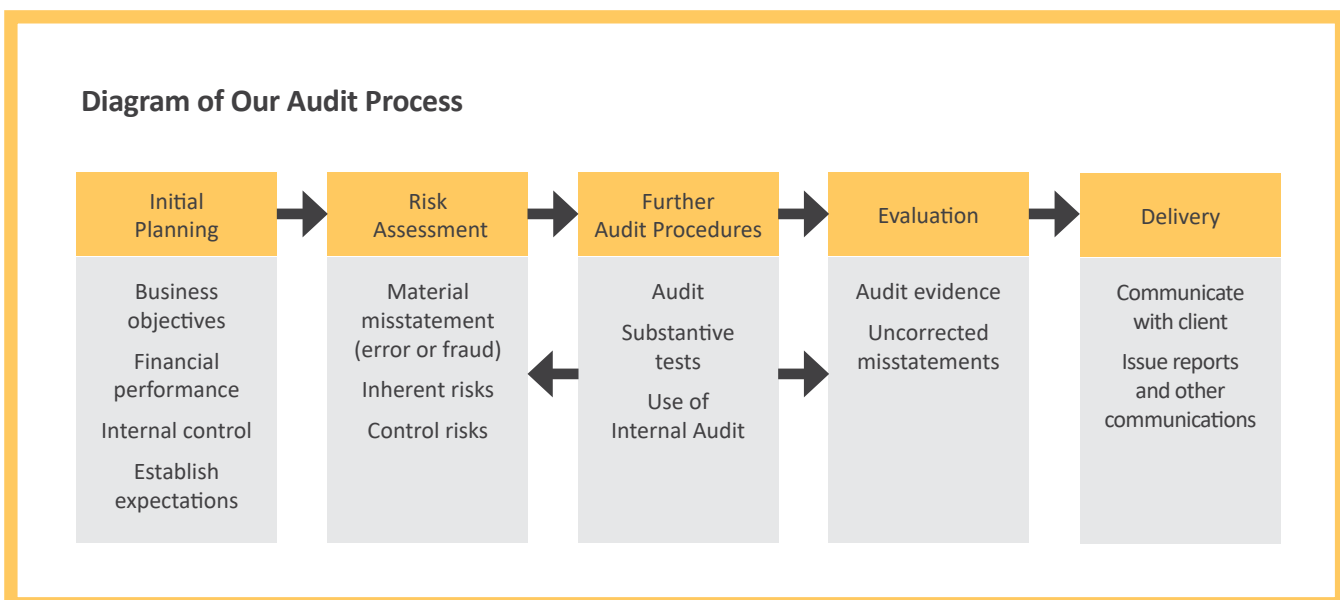
The delivery of audit services to any client in any industry requires certain skills and expertise to not only ensure that the audit is conducted in accordance with professional standards, but completed in an efficient manner with minimal disruption to the company under audit. We also believe that an audit should add value to the company through effective management advisory letters or consistent communication and discussion throughout the year on accounting updates or unusual transactions.

We also deliver Risk Management services through our Assurance and Advisory practice. KMH was one of the first firms in Hawai'i to develop a dedicated focus on the risk management function. This is evidenced by the fact that we were one of the first firms in town to provide the entirety of the internal audit function for a major institution. Risk management services now comprise a number of elements applicable to virtually all business organizations and governmental operations.

Our Audit Approach & Methodology

Our approach to each audit 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 entries. To be able to do that, we must understand the mission and strategic direction, organizational structure, laws, rules, and regulations and other external and internal influences that affect an entity's operations. This includes gaining an understanding of the entity's operations, then the systems and procedures which provide internal controls, and finally the people and interactions among them. Understanding these operations yields insight into the financial statements and provides us with a sound basis for performing an efficient and effective audit.

Our audit process is best described in the following diagram. Throughout the conduct of the five activities pictured, effective project management and communications ensure that objectives and milestones are met and that the client is kept apprised of the audit status and issues. The result is an audit completed on time and without "surprises" to the client at the end.





Initial planning and preparatory work. Initial planning begins with understanding the entities environment and characteristics to obtain the background necessary to develop an audit plan, including identification of critical audit areas. Another key objective is to establish expectations, including reporting deadlines, timing of fieldwork, scheduling of communications with management, audit committees, and other governing parties, as appropriate, and key information needs.

The areas of knowledge and understanding are generally divided into external and internal factors as follows:

External Factors

- i. Legal requirements, including Uniform Guidance
- ii. Political considerations
- iii. Reporting requirements
- iv. Economic considerations

Internal Factors

- i. Administrative characteristics
- ii. Operating characteristics
- iii. Identifying significant accounts, classes of transactions
- iv. Internal controls, including management's view of risk assessment

Risk assessment. We assess the risk that errors or fraud may cause a material misstatement of financial statements. We also assess the risk of non-compliance with laws, grant requirements and bond covenants, if applicable. We next decide whether the identified risks relate to specific relevant assertions related to significant account balances, classes of transactions, or disclosures, or whether they relate to the financial statements taken as a whole and potentially affect many relevant assertions. We then determine which of the identified risks of material misstatement or non-compliance may require special audit consideration.

Further audit procedures. We next determine the nature, timing, and extent of tests of controls and substantive procedures necessary given the risks identified and the controls as we understand them. When audit evidence from further audit procedures contradicts the audit evidence from risk assessment procedures upon which we based the planned further audit procedures, we revise the assessment and plan and perform additional audit procedures to reduce the risk of material misstatement related to those assertions to an acceptably low level.

Evaluation. At the conclusion of the audit, we evaluate the sufficiency and appropriateness of the audit evidence obtained and whether the assessments of the risks of material misstatement at the relevant assertion level remain appropriate. We may redesign planned audit procedures based on our evaluation.

Service Lines

We also evaluate the effects, both individually and in the aggregate, of known and likely misstatements that are not corrected by the organization. We accumulate all known and likely misstatements identified during the audit, other than those we believe to be trivial, and communicate them to management, Office of the Auditor, and governing board, as appropriate, on a timely basis.

Delivery. We communicate frequently throughout the audit process to avoid surprises at the end. Our audit culminates with the issuance of the agreed-upon contractual deliverables.

Our clients expect and deserve a professional audit that is absent of last minute adjustments or changes in accounting applications, an inefficient audit process resulting in extended fieldwork time, unnecessary or repetitive questions, and poor communication as to expectations. We take pride in striving to deliver a “No Surprises” audit/review process to our clients.

A “No Surprises” audit is accomplished through effective and timely communication, upfront planning between the client and the engagement team as well as active participation in the process by the partners and managers. A “No Surprises” service delivery is characterized by the following:

- Providing client information requests for the audit in a timely, orderly, and complete manner
- Providing continuity of staff and staffing at the appropriate level of experience
- Periodic (i.e. quarterly, semi-annually) meetings between KMH partners and managers and entity management to keep updated on current activities of the organization
- Providing accounting updates to clients to ensure proper and timely application of new accounting principles
- Significant time investment in upfront planning to coordinate timing, reporting deadlines, information requests, staffing, etc.
- Significant involvement of partner and manager in audit planning
- Update meetings during the audit with entity management on the audit status, including detailed discussion of audit adjustments and potential management letter recommendations, if any.

The benefits of a “No Surprises” audit are obvious, but important to summarize.

- **A proactive versus reactive approach to identifying and resolving issues.** A proactive approach minimizes the possibility of turning issues into problems.
- **Management knowing and understanding the issues and related resolutions on a timely basis.** Resolution of accounting and/or audit problems before the issue arises is our goal. This facilitates appropriate decision making for our clients as well as allows us to effectively plan the audit.
- **Auditors “getting in and out” as quickly as possible.** Our experience has humbly taught us that as much as we enjoy our relationship with our clients, getting the audit done and the audit team out of the office is greatly appreciated by our clients. We truly understand that each of your personnel has a daily job to do and that a thorough audit process intrudes on their time to get their tasks completed.
- **Timely reporting of audit results and internal control deficiencies.** It should be noted that internal control deficiencies will be made known as soon as the findings are verified and reviewed.

Service Lines

When we started the firm in 2002, we were one of the only local firms using document management systems to store our audit workpapers. Now it is a common tool used by all firms. KMH currently uses Caseware Working Papers and Prosystem fx Engagement for document management.



In addition to document management systems, we also utilize data analysis tools to promote efficiency. We utilize CaseWare IDEA to analyze large datasets for any significant or unusual items. We also use IDEA to automatically select samples for further testing.

We utilize tools like Zoom and Microsoft Teams to allow our audit professionals to communicate effectively with our clients and between engagement team members. These tools are available to clients that prefer the hybrid approach to fieldwork.



We utilize DataSnipper to streamline our work processes by automating repetitive tasks such as matching sample selections to source documents.

RISK MANAGEMENT SERVICES

A fundamental process of performing audit services is the understanding of risk. Accordingly, in addition to performing financial statement audits, professionals in our Assurance and Advisory practice also provide risk management services. Our risk management services cover a wide spectrum of areas and are categorized as follows:

- Structuring appropriate corporate or operational governance
- Ethics compliance, commonly referred to as “hotline” support
- Risk assessments of all or components of organizational operations
- Internal audit outsourcing and co-sourcing services
- SOX 404 compliance services

Risk exists everywhere within an organization and each organization’s risk profile is unique. In order to control risk, management needs to understand risk. We have helped numerous organizations, both large and small, understand their risk profile and improve their control over the risk impacting their organizations.

Service Lines

KMH SOLUTIONS

KMH Solutions (“Solutions”), as the name implies, is focused on helping Hawai‘i-based organizations address their accounting and business issues. We view our ability to bring more than attest (audit) and tax services to this marketplace as a core strategy and a key differentiator of our firm. We understand the needs of this market and have assembled a group of professionals that possess the requisite skills that match market demand.

Since the formation of KMH, our Solutions group has delivered a significant and wide-variety of non-attest accounting and consulting services to local businesses and governmental units. One of the reasons that we were able to experience this level of success is the lack of commitment or attention to non-attest services by other accounting firms. For many CPA firms, such offerings are considered “off-strategy” as their primary focus is on providing attest and tax services. Furthermore, with the shrinking number of CPAs providing attest services, the remaining firms have more than enough attest work to keep them busy.

The name “Solutions” was chosen to indicate our focus on actually solving client problems, not issuing “consulting” reports destined to sit and collect dust on office shelves. Some of the projects that exemplify our focus on problem solving include:

Public-sector focus:

- Eliminating a multi-year backlog of leave accounting records for more than 20,000 employees at the Department of Education, bringing leave records up-to-date and assisting in transferring the adjusted balances into a new time and attendance application system;
- Assisting several state agencies in preparing for the annual audits and in all cases accelerating the audit process to allow the agencies to complete the audits in a more timely fashion;
- Facilitating the implementation of a new financial management system at the University of Hawai‘i by developing and documenting new accounting processes to be followed during the transition period; and
- Assisting the Department of Education and its software vendor in the implementation of department-wide school-based accounting system installed at more than 250 schools in Hawai‘i.

Private-sector focus:

- Assisting a local financial institution to assimilate and conform information from their legacy commercial loan portfolio management system into a consistent format to facilitate transfer into a new system;
- Bringing consistency, efficiency, and stability to the accounting operations of a local private member club that had experienced constant turn-over and inadequate staffing by taking over their accounting and financial reporting function;
- Assisting a local real estate company to stabilize their property management accounting by transitioning the transaction processing to a “cloud-based” application and taking over the entire function;
- Assisting in establishing the accounting and reporting protocols for medium and large estates upon the passing of the decedent and assisting in the inventory and information gathering process to support the filing of the Form 706 (Estate Tax Return);

Service Lines

- Providing accounting support in receiverships and bankruptcies to support the fiduciary responsible in fulfilling their duties;
- Providing litigation support services and serving as an Expert Witness on accounting and business matters; and
- Assist a local not-for-profit organization in developing federal and state program processes and procedures, monitoring contract compliance, and project management.

Critical to project success are the staff assigned. When you engage KMH Solutions, you get experienced professionals 100% committed to delivering accounting and consulting services year-round. Accordingly, we are able to dedicate professionals to long-term engagements as they are unaffected by the “busy-season” schedules that affect audit and tax practices.

Our Solutions practice operates as one unit. However, much like audit and tax, our service delivery model consists of three specialty areas as follows:

- Accounting Support
- Business Efficiency
- Litigation Support

Accounting Support – Accounting is a fundamental process of all organizations. Organizations with poorly operating accounting functions are exposed to significant risks that not only result in poor business performance, but could jeopardize their very existence. Our knowledge and expertise in understanding business and accounting processes forms the core of our Solutions practice. Our accounting services consist of the following types of assistance:

- Client Accounting Services – We offer functional to full service accounting support for business organizations in Hawai‘i. We have an exclusive arrangement with a sub-contractor located in the Philippines to assist with transaction processing, bookkeeping and accounting functions.
- Accounting for Estates and Trusts – The responsibility to settle a decedent’s estate falls upon the Personal Representative and/or a Trustee if the estate involves a trust or series of trusts. The process to settle the estate could take years and the trusts could exist in perpetuity. Seldom are the Personal Representatives or the Trustees prepared to manage the accounting and reporting requirements of the estates or trusts. KMH can provide this type of support to the Personal Representative or Trustees.
- Accounting support for government departments and agencies – Since the accounting systems for most government departments and agencies utilizes a cash basis of accounting, converting their accounting to the accrual basis requires a significant amount of time. Furthermore, since this is done only once per year, most agencies struggle with finding adequate internal resources to perform these duties. We have been assisting large state departments and agencies in preparing for their annual audits for many years. Because our firm audits many government departments and agencies we understand the audit process and we leverage this knowledge in assisting our clients.
- Staff augmentation services – We offer temporary accounting support for large and small organizations in Hawai‘i. The situations in which we provide these services vary from temporary

Service Lines

support for long-term employee leaves to organizational transitions during which the organization either does not want to or is unable to hire internal employees (e.g., shutting down of part or all of an entity's operations).

Organizations seldom have too many accountants, so when they do need accounting assistance, we are able to provide support at virtually every level.

Business Efficiency – Organizations constantly face change. Market forces, competition, regulatory, technological, and personnel are all drivers of change. We specialize in understanding “back-office” or “business office” operations and can apply this knowledge in assisting organizations manage change. Our business efficiency services are categorized as follows:

- Diagnostic reviews of operating practices and procedures
- Business process improvement
- Policy and procedure development to standardize operations

Many of our professionals have had “real-world” experience outside of public accounting which provides excellent insight in delivering practical solutions rather than “text-book” recommendations. We provide the support to assist organizations in the identification, analysis, selection, and implementation of solutions to address change.

Change can be difficult, we cannot eliminate pain, but we can help to mitigate some of it.

Litigation Support – Litigation is a necessary reality in business. We support litigation teams as litigation consultants or as expert witnesses. Our litigation services are targeted toward assisting attorneys and the courts in the following specialized areas:

- Accounting services for organizations in bankruptcy or receivership
- Litigation support including providing expert testimony
- Forensic accounting and fraud investigation services

Litigation services tend to be fluid and complex, having an organization that has the depth and ability to deliver a multitude of services is key.

Service Lines

KMH TAX COMPLIANCE & ADVISORY SERVICES

Albert Einstein once said, “The hardest thing in the world to understand is the income tax.” At KMH, we have assembled a team of tax professionals with experience that matches or exceeds the Hawai‘i offices of the large national firms to assist our clients in navigating through the tax law. Our approach focuses on providing timely and cost effective tax compliance services while proactively bringing potential tax issues and planning ideas to our client’s attention before problems arise or opportunities are lost.

TAX COMPLIANCE SERVICES

Our tax team has extensive experience providing tax compliance services to a wide variety of taxpayers in various industries. In addition to their federal returns, we have prepared the state tax returns for our clients in over 35 states, including Hawai‘i, Alaska, California, Arizona, Illinois, Missouri, North Carolina, Massachusetts, Florida, and New York. This multi-state tax compliance experience allows us to service our clients no matter where their business is conducted.

TAX CONSULTING SERVICES

Our tax professionals are widely recognized for providing quality tax advice to our clients in all areas of taxation. We have professionals with extensive experience in handling complex tax issues. Our talented professionals have a proven track record of providing straight answers to client questions and a flexible, creative approach tailored to individual client needs.

Our areas of experience include:

- Cost segregation (through a strategic partner)
- Property tax assessment appeals
- Corporate restructuring
- Individual income and estate tax and wealth planning
- Like-kind exchanges
- Partnership allocations
- Passive loss limitations
- Reorganizing and restructuring consultation
- Compensation and employee benefits consultation
- Tax planning and preparation
- Tax controversy services
- S-corporations
- State tax compliance
- Closely-held tax issues

In addition, unlike national accounting firms who are limited to using their own national tax offices, we have the flexibility to engage any of the national tax offices of such firms, as well as any national law firm, to provide technical assistance, when necessary. Even with access to these resources, however, all decisions are still made locally.

Service Lines

COMMITMENT TO COMMUNICATION

Our integrated approach to addressing tax issues and opportunities is one of our trademarks. Of course, this demands effective communication with client personnel and our commitment to maintain frequent contact with management. In delivering our tax services, we arrange regular periodic meetings in order to gain an understanding of current business issues and to initiate ideas and dialog. Throughout the year, we apprise our clients of relevant tax law changes and proposals that could affect their current and future activities.

Commitment to Client Service

All firms claim to deliver quality client service through one means or another. Some point to an individual within their organization and others point to worldwide resources. Our Firm points to the culture within our organization to ensure the delivery of outstanding client service. The following paragraphs provide some examples of how client service permeates through our daily activities.

STEWARDSHIP

Our Firm was founded on the basis of creating a locally managed, self-perpetuating professional services firm. Although our Partners are truly owners, our Firm's partnership agreement provides for the acceptance and retirement of Partners without disturbing the Firm's operations. Further, our Partners share profits in a manner that encourages the pooling of our resources to deliver the best possible services to our clients.

This principle of stewardship is one that attracts clients looking for long-term relationships, presents talented professionals with unique career opportunities, and provides partners with seamless transition abilities. These factors are critical to our ability to deliver a consistently high level of client service.

SERVICE PHILOSOPHY

Our service philosophy focuses on "building-in" quality rather than "inspecting for" quality. Engagement Partners and Managers devote significant attention to up-front planning and meeting with your personnel to plan our work. As a result of this front-end planning and continuous direction and supervision, we are able to avoid surprises and deliver useful reports to management with concrete recommendations. All in a cost-effective manner that, we believe, well serves our clients and will be a benefit to you.

EDUCATION AND INDUSTRY TRAINING

Our clients have always demanded experienced professionals with industry expertise. Accordingly, our training focuses on skills for advancing professionals, recent technical pronouncements, and industry information. We believe this is the most effective way to develop insightful and knowledgeable leadership among our client service professionals.

EXCEEDING CLIENT EXPECTATIONS

The goal of every KMH engagement is to exceed our client's expectations. Our methodologies incorporate protocols that establish a framework for the continuous evaluation of our client service and establish clear lines of communication between you and your client service team. The four major phases to our client satisfaction program are summarized below.

- Understanding your expectations
- Integrating your expectations into our consulting, audit, and income tax return preparation plans
- Monitoring our performance against your expectations and seeking ways to improve our performance
- Requesting your feedback to measure our performance against the expectations we established together



Although you have already provided us with a clear understanding of your primary expectations, we would seek additional information about the manner in which you would like us to conduct our work, the timing of services, and the delivery of our work product. After incorporating your comments into our work plan and completing our engagements, we would also ask that you consider meeting with a Partner independent of your engagement to provide us with feedback on how to improve the following year.

TECHNOLOGY AND TOOLS

Our ability to maintain continued success in the industry and to provide efficient and effective service to our clients requires us to constantly evaluate the tools and technology at our disposal. We maintain a measured approach with implementing new technology and evaluate them based on a variety of factors, including, but not limited to cost analysis and data security. We are excited to continue to leverage new technologies that become available.

This process requires minimal time on the part of our clients, but provides a means to address small problems before they turn into substantial issues. This communication is fundamental to keeping our focus on client service.

QUALITY ASSURANCE PROCEDURES

We view quality as the cornerstone of all service to our clients. At KMH, quality is driven from the top down. We perform a vigorous internal review program of our practices on an annual basis.

On each engagement, we have the following quality procedures:

- An approach that requires front-end involvement of the engagement Partners and Managers to ensure that all issues are being appropriately addressed.
- Staffing which ensures that personnel assigned to jobs have the requisite skills and industry knowledge to perform the tasks assigned to them.
- A review process that ensures all work is reviewed by engagement Seniors and Managers and all significant risk areas are reviewed by engagement Partners on a real time basis. We build in quality versus inspecting for quality.
- Quality Assurance Partner review on each audit to provide an alternative perspective by an experienced Partner with expertise in the industry but not associated with the client.

KMH also participates in an independent and AICPA approved peer review program. We obtained a “clean” opinion from our most recent peer review. Our latest peer review report is available upon request.

Commitment to Client Service

CONTINUING EDUCATION REQUIREMENTS

All Firm personnel, including Partners, receive continuing education well in excess of the annual recommended minimum standards of the AICPA. Additionally, we have a significant amount of experience performing audits in accordance with Generally Accepted Auditing Standards (“GAAS”) and Generally Accepted Government Accounting Standards (“GAGAS”). Our continuing education program ensures compliance with the Yellow Book standards, including qualifications, independence, due professional care, and quality control.

OUR STAFFING PHILOSOPHY

We would like to discuss our philosophy in organizing our practice and staffing our client engagements. Unlike our experience in our predecessor firms, our Partners and Managers are not burdened with excessive, if not impossible, chargeable hour requirements. For example, our Partner’s expectations are approximately $\frac{1}{3}$ less than the national firms, which cascades down through our Manager group. We have purposefully done this to ensure adequate time available from our most experienced professionals to provide outstanding, timely, and quality service. Accordingly, we assemble our engagement teams to allow both quantity and quality of participation.

Meet Our Leadership Team



Alan Matsui

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Alan is a Partner in our KMH Assurance & Advisory Services Division and has more than 25 years of public accounting experience serving clients in various industries including not-for-profit, insurance, healthcare, hospitality, and employee benefit plans. Alan previously served as Vice President – Finance and Accounting with one of the largest insurance agencies in Hawai'i and was a Senior Manager with KPMG LLP.

Affiliations and Civic Activities

- Member, American Institute of Certified Public Accountants
- Member, Hawai'i Society of Certified Public Accountants
- Treasurer and Board Member, 'Ahahui Koa Ānuenue (University of Hawai'i Athletics Booster Club)
- Treasurer and Board Member, Friends of the Waikiki Aquarium
- Volunteer Coach, U.S.A. Softball
- Former Board Member, Hawai'i Captive Insurance Council

Education

- Bachelor of Business Administration in Accounting, University of Hawai'i at Mānoa

Relevant Experience

- Managed all aspects of financial audits including planning, resource management, financial reporting, and formal communication with client management and boards of directors.
- Significant private industry experience as Vice President of a large insurance agency which included directing all aspects of the Accounting and Information Technology functions.
- Participated with Senior Management to develop and implement strategic objectives of the Company.
- Designed and implemented various business process improvement initiatives.

Representative Clients Served

- DTRIC Insurance Company, Ltd.
- Hawai'i Association of Realtors
- Hawai'i Biotech Inc.
- Hawai'i Medical Service Association
- Hawai'i Residency Programs
- Iolani School
- KCAA Preschools
- Kulana Malama
- Mid-Pacific Institute
- Oahu Care Facility
- Oceanic Institute
- Pacific Guardian Life Insurance Co., Ltd.
- ProService Hawai'i BDC
- Punahou School
- Rehabilitation Hospital of the Pacific
- Royal State Group
- St. Francis Healthcare System Pearl City Nursing Home
- Various Captive Insurance Companies

Meet Our Leadership Team



Deanna C. Awa

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Deanna is a Principal in our KMH Tax Compliance and Advisory Services Division where she oversees the daily operations of the Firm's tax practice. She began her career in 1992 in the Tax Department of Honolulu office of Arthur Andersen LLP. Deanna also spent several years in the private sector as the Chief Financial Officer of a local manufacturing and distribution company. She has more than 25 years of public accounting experience.

Education

- Bachelor of Business Administration in Accounting and Finance, University of Hawai'i at Mānoa

Relevant Experience

- Extensive experience providing tax services to some of Hawai'i's wealthiest individuals and their private corporate organizations.
- Significant experience working with a variety of legal structures including flow-through entities (S corporations, partnerships and LLC's) as well as C corporations and trusts.
- Worked with owners operating in a variety of different industries including real estate development, construction, property management, hospitality, manufacturing, retail and distribution.
- Extensive experience working on complex tax restructuring and reorganization projects including C corporation conversions, tax-method changes and "earnings and profits" studies.
- Assisted numerous clients through the development and execution of estate plans including the filing of estate returns and subsequent trust returns.
- Comfortable working in a teamed environment with other professionals to bring complete and creative solutions to the overall benefit of the client.
- Experienced working with complex deferred tax analysis for large corporate tax-paying entities.
- Extensive experience in providing a variety of tax services to multi state companies.
- Developed tax alternatives for a complex group of C corporations and partnerships involved in liquidation.
- Worked closely with a variety of clients representing nonprofits, individuals, and closely held businesses.
- Represented clients in IRS audits and Hawai'i Department of Taxation income tax audits.

Representative Clients Served

- Allied Pacific Builders
- C.M.U. & Associates, Inc./Tropic Fish
- Chaminade University
- Commercial Roofing
- DGM Group
- Fergus & Company
- Halekulani Corporation
- Hawaiian Island Homes
- HonBlue, Inc.
- Kaneohe Ranch Company, Ltd.
- LBTC Holdings, Inc. (dba Lex Brodies)
- Maui Ocean Center
- The MW Group
- Nabors Estate
- Napili Kai, Ltd.
- Oceanit Laboratories, Inc.
- Only the Best, Inc. (dba Crazy Shirts)
- Queen Liliu'okalani Trust
- Roberts Hawai'i Holdings, Inc.
- Savio Holding Company
- The Shidler Group
- Wahiawa General Hospital
- Wyland Galleries Hawai'i

Meet Our Leadership Team



James Y. Nakayama
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James is a Principal in our KMH Assurance & Advisory Services Division and has more than 25 years of public accounting experience serving clients in various industries including real estate, insurance, and government.

Affiliations

- Member, American Institute of Certified Public Accountants
- Member, Association of Government Accountants
- Member, Hawai'i Society of Certified Public Accountants

Education

- Bachelor of Business Administration in Accounting and Finance, University of Hawai'i at Mānoa

Relevant Experience

- Manages all aspects of financial audits including planning, resource management, financial reporting and formal communications with client management and boards of directors.
- Currently serves as engagement Principal for large Hawai'i company that has investments in real estate, wholesale distributor, shipping logistics, and insurance related entities.
- Serves as engagement Principal or Partner for county and state department audits such as the City and County of Honolulu and the Department of Health. Assisted clients with transitions through significant, new accounting standards, such as GASB 34, pension, OPEB, and leases.
- Significant experience with audits performed under Uniform Guidance or single audits. Extensive experience working with real estate clients. Has served as engagement Manager over real estate developments that range from large luxury, residential master development to various types of commercial properties.
- Has significant experience working with insurance clients, primarily for the property and casualty insurers. Past experience includes financial statement audits, assisting with State of Hawai'i examinations, and consulting on Model Audit rule readiness.

Representative Clients Served

- Board of Water Supply, City and County of Honolulu
- Castle & Cooke
- City and County of Honolulu
- CMU & Associates, Inc.
- County of Kaua'i
- Department of Commerce and Consumer Affairs
- Department of Health, State of Hawai'i
- Department of Public Safety, State of Hawai'i
- Department of Water, County of Kaua'i
- Halekulani Cash Accumulation Plan
- Harold K.L. Castle Foundation
- Hawai'i Employers' Mutual Insurance Company, Inc.
- Hawai'i Public Housing Authority
- Insurance Division, State of Hawai'i - Triennial Examinations
- Kaneohe Ranch Company, Ltd.
- Kukui'ula Development Company (Hawaii) LLC
- Na Hoku, Inc.
- Niu Pia Land Company, Ltd.

Meet Our Leadership Team



Jill A. Miura

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Jill is a Partner in our KMH Assurance & Advisory Services Division and has more than 25 years of experience serving clients primarily in the insurance industry. Jill previously served as a captive manager in the private sector and was a Senior Manager with KPMG LLP.

Affiliations and Civic Activities

- Member, American Institute of Certified Public Accountants
- Member, Hawai'i Society of Certified Public Accountants
- Board of Directors, Hawai'i Captive Insurance Council
- Officer, Hawai'i Captive Insurance Council

Education

- Bachelor of Business Administration in Accounting, University of Hawai'i at Mānoa

Relevant Experience

- Extensive experience providing audit services to clients in the insurance and captive insurance industries.
- Oversees all aspects of financial audits including planning, resource management, financial reporting, and formal communications with client management and boards of directors.
- Currently serves as audit engagement Partner on some of Hawai'i's largest insurance companies.
- Private industry experience in providing management services to Hawai'i captive insurance companies including but not limited to, maintenance of accounting records, preparation of financial statements, regulatory compliance, and coordination of all service providers involved with the individual captives.
- Assisted a variety of companies in the formation of new captive insurance companies.

Representative Clients Served

- ASA Assurance, Inc.
- Bay Front Insurance Company, Inc.
- California Healthcare Insurance Company, Inc.
- Edison Insurance Services, Inc.
- FL Insurance Corporation
- Hawaii Life and Disability Insurance Association
- Ho'ai'e Pepa Reinsurance Company, Inc.
- Orlando Insurance Company, Inc.
- Paramount Insurance, Inc.
- Professional Exchange Assurance Company
- Sutter Physicians' Insurance Coalition, Inc.
- The Mutual Risk Retention Group, Inc.
- Virginia Insurance Company, Inc.
- Various Other Captive Insurance Companies

Meet Our Leadership Team



Peter K. Hanashiro

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Certified Internal Auditor
Chartered Global Management
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Peter is a Partner in KMH Assurance and Advisory Services and is one of the founding members of the firm. In 2005, Peter was named the Pacific Business News “Young Business Leader of the Year” for his outstanding business leadership and commitment to the community.

Affiliations and Civic Activities

- Member, American Institute of Certified Public Accountants
- Member, Hawai‘i Society of Certified Public Accountants
- Member, Association of Government Accountants
- Member, The Institute of Internal Auditors
- Past President and current Treasurer, Kalihi-Palama Health Center
- Past President and current Treasurer, Hawai‘i Council on Economic Education
- Trustee, Queen’s Health Systems; Chairman of the Audit & Compliance Committee (served a total of nine years from 2010 - 2019)
- Trustee, Pacific School of Religion, Berkeley, CA
- Past President, Institute of Internal Auditors, Hawai‘i Chapter

Education

- University of California at Berkeley, Bachelor of Science in Finance & Accounting

Relevant Experience

- Over 35 years of experience in providing accounting, advisory and consulting services to not-for-profit, healthcare, financial services, educational systems, real estate, wholesale distribution, retail, government, utility and hospitality clients.
- Oversees all aspects of financial audits including planning, resource management, financial reporting, and formal communications with client management and boards of directors.
- Partner responsible for the project to develop and customize the methodology and framework for performing internal audit engagements within the Internal Audit Departments of the DOE and ERS. Also lead partner on the Risk Assessment and Two-Year Audit Plan development.
- Oversight responsibility for the planning, execution and report preparation of over 50 Internal Audit projects over the past five years. Specific projects included Operational, Financial and Compliance Reviews.
- Lead individual responsible for assisting a large healthcare group set-up their Corporate Compliance program. The project included developing numerous policies and procedures and training for the organization.
- Currently serving as the Engagement Partner for several significant outsourcing/co-sourcing internal audit contracts. These contracts have represented over 50,000 hours of internal audit projects over the past five years.
- Relevant experience in providing services with respect to all aspects of the Internal Audit function, including leading the efforts in developing the Risk Assessment & Audit Plan, and building departmental “infrastructure”, including charters, policies and procedures and reporting protocols.
- Engagement Partner responsible for several SOX engagements including a significant SOX compliance project for a large public company in Hawai‘i. Helped the company with certain aspects of project management, with primary responsibility for the controls testing for the agribusiness and real estate divisions.

Representative Clients Served

- Alexander & Baldwin, Inc.
- Aloha Tower Development Corp.
- American Savings Bank
- Ameron Hawai‘i
- Aqua Engineers
- Bank of Hawai‘i
- Castle & Cooke, Inc.
- Castle Foundation
- CB Richard Ellis - Hawai‘i
- County of Kauai - Dept. of Water
- Department of Commerce and Consumer Affairs
- Department of Education
- Employees’ Retirement System
- Gentry Companies
- Hawai‘i Electric Company
- Hawai‘i Electric Industries
- Hawai‘i Health Systems Corporation
- Hawai‘i Visitors & Convention Bureau
- Hawai‘i Pacific University
- Hawai‘i Public Housing Authority
- Honsador, Inc.
- Kamehameha Schools
- Kaneohe Ranch Company, Ltd.
- Kapi‘olani Health
- Kauai Island Utility Cooperative
- Kukui Ula Development Company, Inc.
- Maui Land & Pineapple
- Queen’s Health Systems
- University of Hawai‘i

Meet Our Leadership Team



Robin Freitas

Principal
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Robin is a Principal in our KMH Assurance & Advisory Services Division and has more than 25 years of public accounting experience serving clients in various industries including not-for-profit, retail, real estate, and government.

Affiliations

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

Education

- Bachelor of Arts in Economics, University of Hawai'i at Mānoa

Relevant Experience

- Extensive experience providing audit services to clients in the not-for-profit, government and education industries.
- Responsible for managing all aspects of financial audits including planning, resource management, financial reporting, process analysis, internal control evaluation, and formal communications with client management, trustees, and boards of directors.
- Extensive experience in dealing with Foundations and Trusts and related not-for-profit issues.
- Significant experience with audits performed under Uniform Guidance or Single Audits.

Representative Clients Served

- Chaminade University
- Department of Health, State of Hawai'i
- Department of Human Services, State of Hawai'i
- Department of Public Safety, State of Hawai'i
- Department of Transportation - Highways Division, State of Hawai'i
- Hau'oli Mau Loa Foundation
- Hawai'i Biotech, Inc.
- Hawai'i Council of the United Church of Christ
- Honolulu Authority for Rapid Transportation
- Hawai'i Pacific University
- HFM Foodservice
- IHS, The Institute of Human Services, Inc.
- Lili'uokalani Trust
- Oahu Waste Services, Inc.
- Oceanit Laboratories, Inc.
- Parker Ranch
- Parker Ranch Foundation Trust
- Pictures Plus

Meet Our Leadership Team



Ross R. Murakami

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Certified in Financial Forensics
Chartered Global Management
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Ross is a Partner in KMH Solutions and is one of the founding partners of KMH LLP. He has extensive experience in the real estate, construction, government, insurance, distribution and retail industries. In 2009, Ross was inducted into the Shidler College of Business Administration Hall of Honor, in recognition of his contributions to the community.

Affiliations and Civic Activities

- Member, Hawai'i Medical Services Association Board of Directors
- Chair, Kahala Nui, Board of Directors
- Treasurer, Abilities Unlimited
- Member, Shidler College of Business Advisory Board
- Board of Directors, Foundation for Maryknoll School
- Member, UH Mānoa School of Accountancy Advisory Board
- Member, Aloha Council BSA Executive Board
- Past Chairman, Maryknoll School
- Past President, Foundation for Maryknoll School
- Past President, Aloha Council BSA
- Past President, Hawai'i Society of Certified Public Accountants
- Former Member, Hawai'i Society of Certified Public Accountants Board of Directors
- Former Member, American Institute of Certified Public Accountants Governing Council
- Former Member, Hawai'i Academy of Science Board of Directors
- Former Member, UH Hilo's College of Business and Economics Advisory Board

Education

- Bachelor of Business Administration in Accounting and Marketing, University of Hawai'i at Mānoa – Graduated with Distinction

Relevant Experience

- Over 35 years of experience providing audit, accounting and consulting services to organizations based in Hawai'i, Pacific Basin and the West Coast.
- Led engagement team that assisted the ERS in clearing a 4,000 case backlog of "finals" calculations.
- Assisted the Business Development and Support Division of DBEDT in designing, developing and executing unique sub-recipient monitoring programs of multiple economic support and workforce development programs funded by Coronavirus Relief Funds.
- Engagement partner on UH Kualii Implementation Project assisting the Financial Management Office of the UH System with the implementation of an enterprise-wide financial management system.
- Oversaw the completion of a four-year long project involving over 80,000 man-hours to successfully update the Leave Accounting Records for all full-time employees of the DOE.
- Extensive experience in business process improvement ("BPI") projects in a variety of industries including retail, real estate and government.
- Extensive experience working in Western Pacific communities to assist in capacity building projects funded by the U.S. Department of Interior.
- Provided assistance to numerous State of Hawai'i departments in preparing their accounting records for year-end audits. Often times these engagements required modifying existing inefficient or ineffective processes to generate more accurate results with less time and effort.
- Experienced in developing creative solutions to address business problems that have no "road map".

Representative Clients Served

- Agribusiness Development Corporation
- Cades Schutte
- Catholic Charities Hawai'i
- Chun Kerr Dodd Beaman & Wong
- City & County of Honolulu
- Department of Agriculture
- Department of Attorney General
- Department of Education
- Department of Land and Natural Resources
- Department of Transportation - Highways Division
- Department of Transportation - Harbors Division
- Employees' Retirement System of the State of Hawai'i
- Finance Enterprises, Inc.
- Goodsill Anderson
- Hawai'i State Teachers Association
- Hawai'i Tourism Authority
- Hawai'i Visitors & Convention Bureau
- Hawai'i Youth Symphony Association
- H&W Foods/Palama Meat Co.
- Office of Hawaiian Affairs
- Parker Ranch Foundation Trust
- Partners In Care
- Queen Emma Foundation
- University of Hawai'i

Meet Our Leadership Team



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Wils is the Partner of the KMH Assurance & Advisory Services Division. Prior to joining KMH, Wils was the Partner in charge of the audit department of the Honolulu office of Grant Thornton LLP. With more than 35 years of public accounting experience, Wils has serviced clients in numerous industries including construction, real estate development, nonprofits, and government agencies. Wils also provides extensive business consulting services to his clients.

Affiliations

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

Education

- Bachelor of Business Administration in Accounting, University of Hawai'i at Mānoa
- Master of Business Administration, Chaminade University

Relevant Experience

- More than 35 years of experience in accounting and auditing.
- Significant experience in the construction, real estate development and hospitality industries. In addition, also served clients in the financial services industry, health care, retail, nonprofits and governmental agencies.
- Specializes in working closely with entrepreneurs and assisting companies with expansion plans and addressing growing pains.
- Lead engagement Partner on several audits performed under Uniform Guidance or Single Audits.

Representative Clients Served

- Allied Pacific Builders
- Architects Hawai'i Ltd.
- Chaminade University
- Commercial Roofing and Waterproofing
- Economy Plumbing & Sheetmetal
- Hawai'i Public Housing Authority
- Heide & Cook, Ltd.
- Honolulu Authority for Rapid Transportation
- Honolulu Board of Realtors
- Horita Corporation
- Koloa Rum Company
- Ko Olina Golf Club LLC
- La Pietra - Hawai'i School for Girls
- Lex Brodie's
- LYZ Inc.
- Maui Ocean Center
- Mid Pacific Institute
- Na Pili Kai
- Oahu Transit Services, Inc.
- Office of Hawaiian Affairs
- PC Services, Inc.
- PER, Inc.
- Roberts Hawaii Holdings, Inc.
- Royal Aloha Vacation Club
- USS Missouri Memorial Association, Inc.
- Wilson Home Care, Inc.
- Valley of the Temples Corporation