

pJune 30, 2024

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

**SUBJECT: Cover Letter to County of Hawai'i
Accounting – Accounting, Analysis, and Administration of Special Financing Districts
(#FN.1)**

Dear Ms. Nakagawa:

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 Accounting – Accounting, Analysis, and Administration of Special Financing Districts (#FN.1) .

Category:

Accounting – Accounting, Analysis, and Administration of Special Financing Districts (#FN.1)

Full Legal Name and Address of Company:

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

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

Very truly yours,

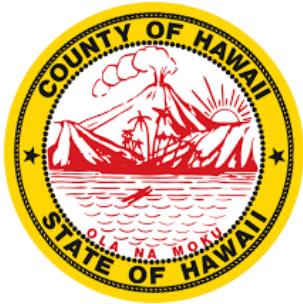


Lucas Sayin, Partner
808.441.2932
lucas.sayin@spirehi.com

**Statement of Qualifications and Expression of Interest to
Provide Professional Services to the County of Hawai‘i
During Fiscal Year 2025-2026**

**Category: Accounting – Accounting, Analysis, and
Administration of Special Financing Districts #FN.1**

Solicitation No. 25-26



Prepared for:

Ms. Diane Nakagawa, Director of Finance

c/o crystallene.pacheco@hawaiiicounty.gov

County of Hawai‘i

25 Aupuni Street, Suite 2103

Hilo, Hawai‘i 96720

Prepared by:

Lucas Sayin, Partner

Spire Hawaii LLP

700 Bishop Street, Suite 2001

Honolulu, HI 96813

lucas.sayin@spirehi.com

June 30, 2025

Spire Hawaii LLP

Table of Contents

A. Expression of Interest	3
B. Statement of Qualifications	4
1. The name of the firm or person, the principal place of business, and the location of all its offices	4
2. The age of the firm and its average number of employees over the past five years ...	4
3. The education, training, and qualifications of the individual, or if a firm, its key employees in accordance with HRS section 103D-304	4
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	7
5. Any promotional or descriptive literature which the firm desires to submit.....	12
Appendix A: Resumes	

A. Expression of Interest

June 30, 2025

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

**SUBJECT: Expression of Interest and Statement of Qualifications Accounting –
Accounting, Analysis, and Administration of Special Financing Districts (FN.1)**

Dear Ms. Nakagawa:

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 2025-2026 Notice to Providers of Professional Services. We are specifically interested in providing auditing services listed under Professional Services: #FN.1 Accounting – Accounting, Analysis, and Administration of Special Financing Districts. 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. The professionals at Spire have extensive experience with the government sector through performing accounting services, audits (financial and performance audits), operational improvement studies, and performance reviews for various State and county entities, including both houses of the State Legislature, the Departments of Accounting and General Services and Business and Economic Development and Tourism, and each of the four counties. We also have 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



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

B. Statement of Qualifications

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: 15 years¹

Average number of employees over the past five years: 27 employees

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

The engagements pursuant to this procurement will be led by team leaders **Lucas Sayin and Tyler Kimura**, whose education, training, and CPA licensing are listed below.

Lucas Sayin (CPA, CGMA), Partner:

- Education: Bachelor of Science in Accounting, Loyola Marymount University; Bachelor of Business Administration in International Business, Loyola Marymount University
- Licenses/Certifications: CPA, Hawai'i; CPA, California; CGMA, national

Tyler Kimura (CPA, CFE), Partner:

- Education: Bachelor of Arts in Economics-Accounting, Claremont McKenna College
- Licenses/Certifications: CPA, Hawai'i; CFE, national

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.

In addition to the team leaders, the core engagement team will include **Ruth A. Lohr**, Senior Manager, **Hanna Ngo (CPA)**, Manager, and **Omar Villosio (CPA)**, Manager. Our team members have the personal qualities and abilities which are required for the success of the engagement. Our client service team is structured to provide the appropriate breadth and depth of accounting services

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

necessary to perform the engagement successfully. The team consists of CPAs with experience at Grant Thornton, CohnReznick, and EY. This experience combines to make up an analytical, evaluative, and interpretive professional accounting team, that also has abundant knowledge of accounting theories and principles gained through completion of course at accredited colleges or universities.

Not only is Spire's team qualified for this type of engagement, but we understand the impact of our work in the community environment, as well as its drivers, sensitivities, and obstacles. While accounting engagements 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, particularly considering the transformative healthcare landscape.

Other support personnel may be utilized for efficiency and effectiveness with client approval. Should any changes to team leadership and the core team occur, we will communicate the changes and qualifications of any replacement personnel to the engaging agency for approval as soon as practicable.

Resumes for each key individual as evidence of his/her education, training, and background experience can be found in **Appendix A**.

Our primary team members are:

- **Lucas Sayin (CPA, CGMA)**, partner of the firm, has expertise in financial and performance audits, financial assessments, and process improvement. He has provided these services to government and for 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 Hawai'i Department of Transportation, rent relief program auditing for the Council of Native Hawaiian Advancement, and Hawai'i public benefits fee audit for the Hawai'i Public Utilities Commission.
- **Tyler Kimura (CPA, Certified Fraud Examiner)**, partner of the firm, has extensive experience in performance audits, financial analyses, 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.
- **Ruth A. Lohr** is a Senior Manager at Spire. Ruth has over two decades of experience in the non profit and public sector, including as the former Chief Financial Officer for the Honolulu Authority for Rapid Transportation. At Spire, Ruth provides accounting and enterprise financial system support to public sector agencies and departments.

- **Hanna Ngo (CPA)** is a manager 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.
- **Omar Villosio (CPA - Philippines)** is a manager 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.

We can assist the Department with our extensive knowledge of government accounting. We have hands-on experience with the accounting systems of State agencies, as well as county and retirement system processes. We have also worked with the State on a Uniform Chart of Accounts. Through these experiences, we can provide audits, financial reporting services, and schedule preparation services that anticipate changes in compliance and reporting requirements.

Spire has provided numerous accounting services to governmental agencies, involving departments of the executive branch, component units of departments, and fiduciary and proprietary funds. We have developed an accounting manual and specifications for a new accounting system to address audit findings for the Oahu Metropolitan Planning Organization; reviewed accounting standards, policies, procedures and requirements for the Hawai'i Tourism Authority and the Office of Hawaiian Affairs; examined, analyzed and interpreted accounting data, records and reports for the Department of Transportation, Highways Division and the Department of Business and Economic Development and Tourism. We have advised and assisted the Department of Accounting and General Services and the Department of Budget and Finance on accounting, financial management, and policy matters relating to the adoption of a modern accounting system.

Forensic accounting experience

Our Certified Fraud Examiner specializes 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 why fraud occurs and how individuals can exploit control weaknesses. We have a practice dedicated to forensic accounting and fraud investigations, and have helped attorneys, trusts and commercial and not-for-profit entities identify and quantify fraudulent activity.

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

Previous work experience

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

Agency/Client Description	Type of Service	Fiscal Year
Hawai'i Hospitality Company	Financial audit	2016-Present
Senate and House of Representatives Hawai'i State Legislature	Financial audits	2016-Present 2011-2012
State of Hawai'i Public Utilities Commission, Public Benefits Fee	Financial audit	2016-2023 2012-2013
International Travel Company	Financial audit	2010-Present
Neighbor Island Resort and Association	Financial audit	2012-2021
Department of Business, Economic Development & Tourism	Financial audit	2011-2020
Defense Engineering Company	Financial audit	2019-2020
Start-up Technology Company	Review of financial statements	2018-2020
Hawai'i Arts and Education Non-Profit	Financial audit	2012-2019
Hawai'i Real Estate Development Company	Financial audit	2017-2018
Established Local Manufacturing Company	Compilation	2016-2019
Ocean Education Non-Profit	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.

Agency	Audit subject	Fiscal Year
County Council, County of Kaua'i	Hiring – WorkDay	In progress
County Council, County of Kaua'i	Transfer Stations	In progress
County Council, County of Kaua'i	Agricultural Dedication	In progress
County Council, County of Kaua'i	Permitting	In progress
County Council, County of Kaua'i	Elder Affairs	In progress
County Council, County of Kaua'i	Emergency procurement	2020-2024
Office of the County Auditor, County of Maui	Zoning Administration and Enforcement Division	2021-2022
County Council, County of Kaua'i	Department of Public Works Roads Division	2022
County Council, County of Kaua'i	Department of Public Works Solid Waste Division	2021
County Council, County of Kaua'i	Kaua'i Fire Department	2020
County Council, County of Maui	Maui Invasive Species Committee	2019
County Council, County of Kaua'i	Hiring practices follow-up	2018
Office of the County Auditor, County of Kaua'i	Kauai Humane Society	2017
Office of the County Auditor, County of Kaua'i	Payroll practices	2016
Office of the County Auditor, County of Kaua'i	Hiring practices	2016
Office of the County Auditor, County of Kaua'i	Furlough program	2014

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.

Agency/Client Description	Type of Service	Fiscal Year
County of Hawai'i, Department of Finance	FY24 ACFR Prep & ARPA Report	2025-Present
Department of Accounting and General Services	Pre-Audit Branch support – Vouchering Section's operations	2025-Present
Department of Accounting and General Services	Uniform Accounting & Reporting Branch (UARB) support	2025-Present
Department of Defense, Hawai'i Emergency Management Agency	Maui wildfires – monitoring reimbursements of American Red Cross expenses	2023-Present
C&C Honolulu - Department of the Prosecuting Attorney	Accounting services for indirect & fringe billing	2022-Present
Department of Health	Verification and validation services for COVID surge staffing	2021-Present
Department of Accounting and General Services	Technical accounting support in the implementation of GASB 87 state-wide	2021-Present
Department of Transportation, Highways Division	Attestation services conducting pre-award overhead rate audits for over 50 consultants	2019-Present
Department of Labor and Industrial Relations, Unemployment Insurance Division	Financial analysis and forecast	2019-2020
County of Maui, Department of Transportation	Evaluation of operational and reporting framework	2016
Department of Land and Natural Resources	Verification and validation services for geothermal royalties	2013; 2021-2022
City and County of Honolulu, Department of Transportation Services	Agreed upon procedures	2011-2015
International Software Company	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
County of Hawai'i	COVID-19 hazard pay project	2025-Present
Department of Labor and Industrial Relations	DLIR Kaua'i monitoring – WIOA program	2024-Present
County of Maui, Office of the County Auditor	County wide fraud risk assessment	2024-Present
Hawai'i Department of Transportation, Highways Division	HDOT Broadband Cost Reasonableness project	2021-Present
Hawai'i Department of Transportation, Highways Division	Part of a team with Nelson / Nygaard to develop the HDOT Coordinated Public Transit Human Services Plan	2020-Present
Department of Accounting and General Services	Uniform financial framework for the State Uniform Chart of Accounts Project	2019-Present
Department of Transportation	Research and analysis services for accounting, enforcement, process framework for the HiRUC program	2018-2024
Office of Homeland Security	Strategic planning project	2021
Oahu Metropolitan Planning Organization	Evaluation of operational, reporting, and internal control framework, drafting accounting manual	2016-2021
Office of Hawaiian Affairs	Financial analyst to the Board of Trustees	2014-2021
Hawai'i Tourism Authority	Audit advisory services	2019-2020
Department of Transportation	Research, data analysis, and interview services for Disadvantaged Business Enterprise (DBE) Availability and Disparity Study	2018-2020

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

1) Department of Transportation, State of Hawai'i, Highways Division

Reference contact person: Tammy Lee, Deputy Director

Address: 869 Punchbowl St., Room 508, Honolulu, HI 96813

Phone number: (808) 587-2154

Nature of services provided: Agreed Upon Procedures for over 50 A&E firms submitting cost proposals to HDOT

Dates of the engagement(s): 2019 – Present

2) Department of Accounting and General Services, Audit Division, State of Hawai'i

Reference contact person: Ron Shiigi, Audit Administrator

Address: 1151 Punchbowl Street, Room 230, Honolulu, Hawai'i 96813

Phone number: (808) 586-0364

Description of project: Implementation and training in support of the State's adoption of the new GASB 87 accounting standard

Dates of the engagement(s): 2021 – Present

3) Department of Accounting and General Services, State of Hawai'i

Reference contact person: Keith Regan, Comptroller DAGS

Address: 1151 Punchbowl St Room 412, Honolulu HI 96813

Phone number: (808) 586-0400

Nature of services provided: Uniform chart of accounts project / State enterprise financial system (EFS) project

Dates of the engagement(s): 2022 – Present

4) Office of the County Clerk, County of Kaua'i

Reference contact person: Jade Tanigawa, County Clerk

Address: 4396 Rice Street, Suite 209, Līhu'e, Hawai'i, 96766

Phone number: (808) 241-4188

Nature of services provided: Performance audits

Dates of the engagement(s): 2012 – Present

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

Our capacity

Capacity to accomplish the work in the required time and ability to meet schedules

The firm has extensive expertise in a wide range of industries such as insurance, commercial, food manufacturing, government, hospitality, manufacturing/distribution, not-for-profit, professional services, real estate, renewable energy, technology, travel, and transportation services.

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

Additionally, we will monitor clients' satisfaction with our services through periodic meetings. Our focus on quality service means engagement teams will respond to inquiries quickly and do their best to provide prompt resolution.

Quality of work

Spire has established a system of quality control in accordance with the quality control standards for an accounting and auditing practice established by the American Institute of Certified Public Accountants. Our firm's system of quality control includes policies and procedures addressing each of the following elements:

- a. Leadership responsibilities for quality within our firm (the "tone at the top")
- b. Relevant ethical requirements
- c. Acceptance and continuation of client relationships and specific engagements
- d. Human resources
- e. Engagement performance
- f. Monitoring

High professional and personal standards are extremely important to us, to our clients, and to the public. The professionals at Spire are proud of the reputation we have achieved for our high-quality work, and we believe it is important to provide leadership urging the entire accounting profession to strive for ever higher technical standards – so that our clients and the public expect nothing less.

At Spire, quality is not the product of just one department or a number of control procedures, but rather a basic professional attitude to which we have long been dedicated to and which continues to permeate our firm. Spire's principles of quality control are as follows:

- Concurring reviews, peer reviews, Spire professional standards reviews, and Spire operational and management reviews
- A commitment to continuing education
- A dedication to close supervision of all our work

The key to quality control is our highly skilled and experienced group of partners and managers. Each and every one of us is dedicated to the quality and training of our staff, the firm's most important asset.

Costs - no surprise fees

At Spire, we are up front with our fees – there are no hidden costs. As we become more familiar with the operations of the client and feel the need to recommend additional services that will save time and money, we will raise those issues with the client. If a client decides to engage our firm relating to these or other services, we will estimate the cost in advance and will provide an estimate for each project. When conditions require more work than either party anticipated, we will ask for the client's approval before we proceed further.

Appendix A: Resumes

Lucas Sayin

CPA, CGMA

Spire Hawaii LLP

700 Bishop Street, Suite 2001
Honolulu, HI 96813
T: 808.441.2932
E: lucas.sayin@spirehi.com

Professional History

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

Education

- Loyola Marymount
University BS – Accounting
BA – International Business

Licenses and Certifications

- Certified Public Accountant
(Hawai'i, California)
- Chartered Global
Management Accountant
(CGMA)

Professional Memberships

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

Community Involvement

- Arcadia Family of Companies
– Board Member
- University of Hawaii at
Manoa, School of
Accountancy – Advisory
Board Member

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

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

Lucas has over 14 years of experience providing assurance and advisory services to private companies and government agencies in Hawai'i and California in the not-for-profit, government, real estate, hospitality, and renewable energy industries.

- Assurance services for private companies in Hawaii across the tourism, hospitality, and real estate industries ranging in size from \$5mm to over \$200mm in revenues.
- Assurance services under Yellow Book for not-for-profit organizations and state government agencies, including the Senate, House of Representatives, and Public Benefits Fee of the PUC.
- Over 50 analyses of FAR 31.2 ICR submissions for architecture and engineering firms conducting business with the State of Hawaii.
- Design and development of a uniform chart of accounts for the State of Hawaii, including analysis of IT ERP requirements and implications to the design of chart of accounts for the Executive Branch.
- Financial analysis and due diligence procedures for both buyers and sellers in M&A transactions.
- Outsourced CFO and accounting services for private companies in Hawaii ranging from real estate developments, clinical testing laboratories and farms.
- Consulted on deployment of an IT business intelligence system for a multi-entity consolidated development entity, 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.

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
- Grant Thornton LLP
Manager
- Navigant Consulting, Inc.
Manager

Education

- Claremont McKenna
College BA – Economics-
Accounting

Licenses and Certifications

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

Professional Memberships

- Association of Certified
Fraud Examiners
- Hawaii Chapter of ACFE
–President
- American Institute of
Certified Public
Accountants, FVS Section

Community Involvement

- Hawaii Dental Service –
Director
- '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 consulting 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 20 years of experience in Hawai'i and California, Tyler has been qualified to testify as an expert on economic damages and financial analysis, and has performed:

- 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, dental and marketing industries.
- Financial analysis and due diligence procedures for both buyers and sellers in M&A transactions.
- Performance audits of governmental and not-for-profit entities.
- Insurance examinations on behalf of the State of Hawaii Insurance Division.

Tyler is the President of the Hawai'i Chapter of Association of Certified Fraud Examiners and is currently on the Board of Directors at Hawai'i Dental Service. He 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 Hawai'i at Manoa Shidler School of Business on forensic accounting and fraud investigations.

Ruth A. Lohr

Spire Hawaii LLP

700 Bishop Street, Suite 2001
Honolulu, HI 96813
T: 808.441.2908
E: ruth.lohr@spirehi.com

Professional History

- Spire Hawaii LLP
Senior Manager (2024-Present)
- East West Center - Manoa
Finance and Administration
Director (2021-2024)
- C&C Honolulu, Honolulu
Authority for Rail Transit
Chief Financial Officer (2018-2021)
- Alliant Energy Corporation
Joint Plant Administrator /
Lead Financial Analyst (2012-2017)
- City of Portage Wisconsin
City Treasurer / Finance
Director (2010-2012)
- Baker Tilly Virchow Krause,
LLP
Senior Accountant / Auditor
(2005-2010)
- Wisconsin State Legislature
Legislative Aide (2001-2005)

Education

- University of Wisconsin-
Madison - BA Accounting &
Management

Licenses and Certifications

- Certification in Human
Resources & Management
(Upper Iowa University)
- Leans Six Sigma

Ruth Lohr is a Senior Manager with Spire Hawaii LLP, a Hawaii-based accounting and consulting firm, and has significant experience in operational, financial, systems implementation, and strategic planning, compliance, Lean Six Sigma continuous improvement, and team collaboration.

Before joining Spire, Ruth worked in various government departments including the East-West Center, City & County of Honolulu - Honolulu Authority for Rail Transit, the City of Portage Wisconsin, and the State of Wisconsin Legislature.

With over 20 years of experience in Hawai'i, and nationally, Ruth has worked across various government departments, performing the following:

- Financial, Budgeting, and Project Management Systems implementations for governmental, non-profit, and private sector industries.
- Change management advisory practices for the systems implementations and organizational restructuring
- Strategic planning for finance and compliance development for governmental and nonprofit organizations
- Operational efficiency projects utilizing lean six sigma principles to implement no cost improvements
- Development, management, and compliance for multi-million dollar to multi-billion-dollar budgets
- City & County of Honolulu – full integration with the statutory requirements for procurement in the state for capital and operational acquisition
- Grant advisory for Administration and Management of federal and state awards

Hanna Ngo

CPA, SAP ERP, CAPM

Spire Hawaii LLP

700 Bishop Street, Suite 2001
Honolulu, HI 96813
T: 808.441.2970
E: hanna.ngo@spirehi.com

Professional History

- Spire Hawaii LLP
Senior Associate

Education

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

Licenses and Certifications

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

Hanna Ngo, a Senior Associate with Spire Hawaii LLP, a Hawaii-based accounting, and consulting firm, has significant 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 the Internal Audit Office at Brigham Young University-Hawaii as an Internal Auditor, Asia Pacific International School as an Accountant/Site Manager. Her focus and specialty were to provide independent, objective assurance and consulting activity designed to add value and improve operations as well as bring a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, internal control, and governance processes.

With over seven years of experience in Hawai'i, Hanna has worked across various accounting fields, performing the following:

- Led multiple audit projects and accounting services, ensuring their timely completion while introducing streamlined processes for improved efficiency.
- Conducted detailed financial audits and contributed to various financial services across industries, demonstrating expertise in financial analysis and reporting.
- Provided constructive feedback and conducted careful reviews to maintain high work quality among junior staff members.
- Maintained up-to-date knowledge of Accounting Standards Codification, ensuring a comprehensive understanding of new standards and regulations to uphold compliance.
- Guided junior staff members, facilitating their professional growth that led to reduced errors and improved performance across the team.

Omar Villosso

CPA (Philippines)

Spire Hawaii LLP

700 Bishop Street, Suite 2001
Honolulu, HI 96813
T: 808.441.2825
E: omar.villosso@spirehi.com

Professional History

- Spire Hawaii LLP
Senior Associate Robinsons
Bank Corporation
Financial Audit Unit Head
- Asialink Finance
Corporation Audit Head
- PwC SDC Manila
Service Delivery Audit
Manager
- KPMG Philippines
Senior Associate
Audit Associate
- EY Philippines
Audit Associate

Education

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

Licenses and Certifications

- Certified Public Accountant
(Philippines)

Professional Memberships

- Philippine Institute of
Certified Public Accountants

Omar Villosso, a Senior Associate with Spire Hawaii LLP, a Hawaii-based accounting, and consulting firm, has significant experience in internal audit and supervisory, managerial, and project management. He is knowledgeable in International Financial Reporting Standards and Professional Practice of Internal Auditing.

Before joining Spire, Omar worked with PwC and KPMG, as well as internal audit in a bank. He has industry exposure in financial services, pharmaceuticals, professional and business services, automotive, manufacturing, telecommunications, and non-profits.

With over 14 years of experience in the Philippines, Omar has worked across various accounting fields, performing the following:

- Executed various financial, operational, compliance, IT, and fraud audits.
- Investigated, devised plans and reconciled financials on client accounting issues.
- Prepared financial and audit reports for the purposes of decision making in Finance and Operations.
- Proposed audit strategies and reported results to Management, Audit Committee and Board of Directors.
- Pioneered audit standardization processes in the Philippines for one of the Big Four Accounting Firms.
- Designed continuous audit procedures to improve risk prevention and detection in banking activities.
- Developed accounting manuals for various collection agencies.
- Assisted in accounting system migration for a multinational pharmaceutical company.
- Assisted in developing internal audit rating system utilized for departmental evaluation and reporting across the bank.
- Worked with global network firms executing audit procedures for one of the Big Four Accounting Firms.