

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: Cover Letter to County of Hawai'i
Auditing (#FN.5)**

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 Auditing (#FN.5).

Category:

Auditing (#FN.5)

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,

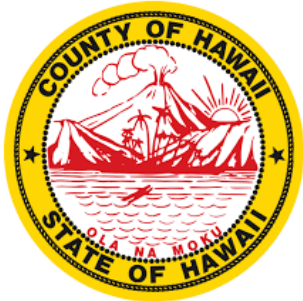


Lucas Sayin, Partner
808.441.2932
lucas.sayin@spirehi.com

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

Category: Auditing #FN.5

Solicitation No. 25-26



Prepared for:

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

Prepared by:

Lucas Sayin, Partner

Spire Hawaii LLP

700 Bishop Street, Suite 2001

Honolulu, HI 96813

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June 30, 2025

Spire Hawaii LLP

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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 to County of Hawai'i
Auditing (FN.5)**

Dear Ms. Sako:

On behalf of Spire Hawaii LLP (“Spire” or “firm”), I am submitting this expression of interest, resume and current statement of qualifications, to the County of Hawai'i's Department of Finance (“Department”) as stated in its 2025-2026 Notice to Providers of Professional Services. We are specifically interested in providing auditing services listed under Professional Services: #FN.5 Auditing. The pages that follow contain information regarding our qualifications to provide these services.

Our firm is Spire Hawaii LLP, and our sole location is 700 Bishop Street, Suite 2001, Honolulu, Hawai'i 96813. We are a locally owned and managed certified public accounting firm, based on Oahu. The professionals at Spire have extensive experience with the government sector through performing audits (financial and performance audits), operational improvement studies, and performance reviews for various State and county entities, including 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 three professionals trained as Certified Fraud Examiners.

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

Very truly yours,

SPIRE HAWAII LLP



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

We believe the qualifications of our client service team are critical since it is the expertise and capabilities of the individuals involved that ultimately determine the success of the engagement. Therefore, if selected as the Department's service provider, we will carefully structure our client service team to provide the appropriate breadth and depth of professional services necessary to perform the engagement successfully.

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

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

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

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.

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.
- **Lani Nakazawa (JD, Certified Fraud Examiner ret.)** has over 25 years of government experience as a frontline worker, branch chief, division head, and department head. She is a Yellow Book trained government auditor and former Certified Fraud Examiner and has over 10 years of audit and fraud detection experience, conducting audits and assessments for the counties of Kaua'i and Maui.
- **Jessica Werner** is a senior associate at Spire Hawaii LLP. Her focus is financial analysis and advisory projects, including performance audits, forensic accounting, and economic damage analyses in the real estate, hospitality, construction, and public sectors.
- **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 Viloso (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 have been engaged to conduct performance audits and assessments for the County of Kaua‘i and the County of Maui. Our approach to every audit and assessment rests upon three major factors: the engagement team providing the services, audit efficiency, and audit quality. Our approach is risk-based and emphasizes several key elements: planning, coordination, communication, and the use of contemporary audit techniques.

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

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

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

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

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

We can assist the Department with our extensive knowledge of government accounting. We have 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 HWY and DBEDT. We have advised and assisted DAGS 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 Examiners specialize in identifying fraud risks and evaluating potential fraud schemes. Our expertise goes deeper than a conceptual knowledge of internal controls. We know why specific controls are in place because we understand 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 Kauaʻi	Hiring – WorkDay	In progress
County Council, County of Kauaʻi	Transfer Stations	In progress
County Council, County of Kauaʻi	Agricultural Dedication	In progress
County Council, County of Kauaʻi	Permitting	In progress
County Council, County of Kauaʻi	Elder Affairs	In progress
County Council, County of Kauaʻi	Emergency procurement	2020-2024
Office of the County Auditor, County of Maui	Zoning Administration and Enforcement Division	2021-2022
County Council, County of Kauaʻi	Department of Public Works Roads Division	2022
County Council, County of Kauaʻi	Department of Public Works Solid Waste Division	2021
County Council, County of Kauaʻi	Kauaʻi Fire Department	2020
County Council, County of Maui	Maui Invasive Species Committee	2019
County Council, County of Kauaʻi	Hiring practices follow-up	2018
Office of the County Auditor, County of Kauaʻi	Kauai Humane Society	2017
Office of the County Auditor, County of Kauaʻi	Payroll practices	2016
Office of the County Auditor, County of Kauaʻi	Hiring practices	2016
Office of the County Auditor, County of Kauaʻi	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) Office of the County Clerk, County of Kauaʻi

Reference contact person: Jade Tanigawa, County Clerk
Address: 4396 Rice Street, Suite 209, Līhuʻe, Hawaiʻi, 96766
Phone number: (808) 241-4188
Nature of services provided: Performance audits

Dates of the engagement(s): 2012 – Present

2) Department of Transportation, State of Hawaiʻi, Highways Division

Reference contact person: Tammy Lee, Deputy Director
Address: 869 Punchbowl St., Room 508, Honolulu, Hawaiʻi, 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

3) Hawaiʻi State Legislature, Senate

Reference contact person: Carol Taniguchi, Chief Clerk
Address: 415 S. Beretania Street, Room 010, Honolulu, Hawaiʻi, 96813
Phone number: (808) 586-6720
Nature of services provided: Financial statement audit of the Legislature

Dates of the engagement(s): 2011 – 2012, 2016 – Present

4) Department of Accounting and General Services, Audit Division, State of Hawaiʻi

Reference contact person: Ron Shiigi, Audit Administrator
Address: 1151 Punchbowl Street, Room 230, Honolulu, Hawaiʻi 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

5) State of Hawaiʻi Public Utilities Commission, State of Hawaiʻi

Reference contact person: Ashley Norman, Research Analyst
Address: 465 S. King Street, Room 103, Honolulu, Hawaiʻi, 96813
Phone number: (808) 586-2054
Nature of services provided: Audit of the Public Benefits Fee of the Public Utilities Commission.

Dates of the engagement(s): 2016 – 2022

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

Spire provides a range of audit, accounting advisory and business services to the Hawai'i community. As a firm, we are committed to the professional standards of competence, objectivity, and care in all the work we perform. Our objective is to deliver the services required by our clients as responsively and efficiently as possible with respect to their specific needs, interests, and goals.

Expertise and credentials

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

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

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

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



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 13 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.

Lani Nakazawa

JD, CFE (retired)

Spire Hawaii LLP

700 Bishop Street, Suite 2001

Honolulu, HI 96813

T: 808.441.2932

E: lani.nakazawa@spirehi.com

Professional History

- Spire Hawaii LLP, Director
- County of Kaua‘i, County Attorney and Audit Manager
- State of Hawai‘i, DCCA Health Insurance Branch Chief
- State of Hawai‘i, PUC, Counsel and Research Section Head
- Ashford & Wriston, Of Counsel

Education

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

Licenses and Certifications

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

Memberships

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

Lani has over 40 years of experience providing advisory and audit services to various organizations in Hawai‘i. At Spire Hawaii LLP, Lani works on organizational change projects, consulting projects and performance audits.

Her work at Spire included projects to implement a Fiscal Sustainability initiative for the Office of Hawaiian Affairs, study the feasibility of a Road Usage Charge for the State Department of Transportation, institute a modern accounting system and accounting policies for the Department of Accounting and General Services and the Oahu Metropolitan Planning Organization. She was also part of the Spire team that conducted audits on hiring and payroll practices, overtime, furloughs, and invasive species mitigation.

Prior to joining Spire, Lani conducted performance audits for Kaua‘i County on construction projects, energy efficiency initiatives, employee cost reduction programs, road maintenance funding, and emergency procurements. She also served as the County Attorney for the County of Kaua‘i, where she was chief legal counsel for all county departments, boards and commissions.

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

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

Jessica Werner

Spire Hawaii LLP

700 Bishop Street, Suite 2001

Honolulu, HI 96813

T: 808.441.2915

E: jessica.werner@spirehi.com

Professional History

- Spire Hawaii LLP

Education

- University of Hawai'i at Manoa – BA in Finance

Licenses and Certifications

- Bloomberg Market Concept Certification

Professional Memberships

- Association of Certified Fraud Examiners
- Hawai'i Chapter of ACFE

Jessica Werner, a Senior Associate with Spire Hawaii LLP, a Hawaii-based accounting and consulting firm, has significant experience in financial analysis and advisory projects, including performance audits, forensic accounting, and the development of economic damage analyses in the real estate, hospitality, construction and public sectors.

With over five years of experience in Hawai'i, Jessica has worked across various accounting fields, assisting in the following:

- 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, misrepresentation, wrongful termination and other claims in the real estate, construction, entertainment industries.
- Financial analysis and advisory projects to assist clients in making informed decisions.
- Performance audits of governmental and not-for-profit entities.

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 (2019-
Present)

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 Manager 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 6 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

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Honolulu, HI 96813
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Professional History

- Spire Hawaii LLP
Senior Associate (2022-Present)
- Robinsons Bank Corporation
Financial Audit Unit Head (2019-2022; 2017-2018)
- Asialink Finance Corporation
Audit Head (2018-2019)
- PwC SDC Manila
Service Delivery Audit Manager (2015-2016)
- KPMG Philippines
Senior Associate (2013-2015)
Audit Associate (2011-2013)
- EY Philippines
Audit Associate (2010-2011)

Education

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

Licenses and Certifications

- Certified Public Accountant
(Philippines)

Professional Memberships

- Philippine Institute of
Certified Public Accountant

Omar Villosso, a Manager 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 13 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.