



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 – Investigative Services (#FN.7)**

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 – Investigative Services (#FN.7).

**Category:**

Auditing – Investigative Services (#FN.7)

**Full Legal Name and Address of Company:**

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

I will be the firm contact for this solicitation. You may email me at [tyler.kimura@spirehi.com](mailto:tyler.kimura@spirehi.com) for future notices.

Very truly yours,

A handwritten signature in black ink, appearing to read "Tyler Kimura".

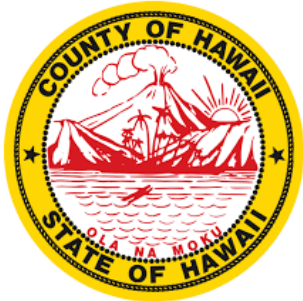
Tyler Kimura, Partner  
808.441.2891  
[tyler.kimura@spirehi.com](mailto:tyler.kimura@spirehi.com)

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

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

**Category: Auditing - Investigative Services #FN.7**

Solicitation No. 25-26



Prepared for:

**Ms. Diane Nakagawa, Director of Finance**

c/o [crystallene.pacheco@hawaiicounty.gov](mailto:crystallene.pacheco@hawaiicounty.gov)

County of Hawai'i

25 Aupuni Street, Suite 2103

Hilo, Hawai'i 96720

Prepared by:

**Tyler Kimura, Partner**

Spire Hawaii LLP

700 Bishop Street, Suite 2001

Honolulu, HI 96813

[tyler.kimura@spirehi.com](mailto:tyler.kimura@spirehi.com)

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 and Statement of Qualifications  
Auditing – Investigative Services (#FN.7)**

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 under category #FN.7 Auditing – Investigative Services. The pages that follow contain information regarding our qualifications to provide these services.

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

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

Very truly yours,

**SPIRE HAWAII LLP**

A handwritten signature in black ink, appearing to read "Tyler Kimura".

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



## B. Statement of Qualification

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

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

**Principal place of business and sole location of firm:**  
700 Bishop Street, Suite 2001  
Honolulu, HI 96813

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

**Age of the firm:** 15 years<sup>1</sup>

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

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

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

Our primary team members are:

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

- **Tyler Kimura (CPA, Certified Fraud Examiner)**, partner of the firm, has extensive experience in performance audits, financial analysis and forensic accounting engagements for state and county government as well as law firms involved in litigation. Mr. Kimura was the lead auditor for the Kaua'i County audits of the Department of Public Works Solid Waste Division, Department of Public Works Roads Division, Kaua'i Fire Department, and County of Kaua'i emergency procurements. He has also performed statutory Insurance Examinations of AlohaCare, Dongbu Insurance, First Insurance Company of Hawai'i, Hawai'i Medical Assurance Association, Hawai'i Medical Service Association, Zephyr Insurance Company, and UHA Health Insurance.
- **Lucas Sayin (CPA)**, partner of the firm, has expertise in financial and performance audits, financial assessments, and process improvement. He has provided these services to government and private clients in various industry sectors such as real estate, resort, and hospitality, IT and non-profit. Mr. Sayin is the lead for pre- and post-award audits of contractors for the State Department of Transportation, rent relief program auditing for the Council of Native Hawaiian Advancement, and Hawai'i public benefits fee audit for the Hawai'i Public Utilities Commission.
- **Lani Nakazawa (JD, Certified Fraud Examiner ret.)** has over 25 years of government experience as a frontline worker, branch chief, division head, and department head. She is the team's government and collective bargaining expert, having served as legal analyst for the Hawai'i Labor Relations Board (aka HPERB), arbitrator in disputes between the counties and SHOPO and UPW, and litigator for all labor arbitrations involving the telephone company and the County of Kaua'i. She is also a Yellow Book trained government auditor and former Certified Fraud Examiner and has over 10 years of audit and fraud detection experience. Additionally, she has deep knowledge of the laws governing government agencies and records from her experience with the PUC, DCCA, and Kaua'i County. At the county, she was County Attorney and chief legal counsel for all county agencies and departments.
- **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.
- **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.

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 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.

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 Department to coordinate the details of the engagement, including time schedules and assistance to be provided by the Department's personnel, if any. 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 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 Department'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 engagement team approach involves interfacing extensively with the Department 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 every State agency, 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 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. 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 Examiners specialize in identifying fraud risks and evaluating potential fraud schemes. Our expertise goes deeper than a conceptual knowledge of internal controls. We know why specific controls are in place because we understand the theories on why fraud occurs and how individuals can exploit control weaknesses. We have a practice dedicated to forensic accounting and fraud investigations, and have helped attorneys, trusts and commercial and not-for-profit entities identify and quantify fraudulent activity.

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

Our firm and project team are well qualified to meet the requirements of the auditing and accounting functions. Spire has significant experience in conducting services that advise, administer, supervise, and perform professional auditing and accounting work that requires the application of accounting theories, concepts, principles, and standards to the financial activities of governmental, private sector organizations, and not-for-profit organizations.

Our quality assurance procedures are the final element in assuring excellence in service. We have adopted quality control standards, which apply to all areas of our practice. Our quality control standards ensure a high-quality work product that meets professional standards and guidelines.

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

*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
<b>Hawai'i Hospitality Company</b>	Financial audit	2016-Present
<b>Senate and House of Representatives Hawai'i State Legislature</b>	Financial audits	2016-Present 2011-2012
<b>State of Hawai'i Public Utilities Commission, Public Benefits Fee</b>	Financial audit	2016-2023 2012-2013
<b>International Travel Company</b>	Financial audit	2010-Present
<b>Neighbor Island Resort and Association</b>	Financial audit	2012-2021
<b>Department of Business, Economic Development &amp; Tourism</b>	Financial audit	2011-2020
<b>Defense Engineering Company</b>	Financial audit	2019-2020
<b>Start-up Technology Company</b>	Review of financial statements	2018-2020
<b>Hawai'i Arts and Education Non-Profit</b>	Financial audit	2012-2019
<b>Hawai'i Real Estate Development Company</b>	Financial audit	2017-2018
<b>Established Local Manufacturing Company</b>	Compilation	2016-2019
<b>Ocean Education Non-Profit</b>	Financial audit	2015-2020

### ***Performance Audits and Assessments***

We have assisted governmental entities with performance reviews of programs, policies, and practices in a wide variety of matters. Our performance reviews are designed to help organizations identify areas for improvement to enhance organizational effectiveness and efficiency. We aim to provide recommendations that are not only meaningful, but also achievable. We have also helped private organizations revamp their accounting processes, streamline operations, and identify and mitigate operational and financial risks. While performance reviews have a “backward looking” component, we understand that the value to our client lies in the unique and creative solutions to take into the future.

<b>Agency</b>	<b>Audit subject</b>	<b>Fiscal Year</b>
<b>County Council, County of Kaua'i</b>	Emergency procurement	2020-2024
<b>Office of the County Auditor, County of Maui</b>	Zoning Administration and Enforcement Division	2021-2022
<b>County Council, County of Kaua'i</b>	Department of Public Works Roads Division	2022
<b>County Council, County of Kaua'i</b>	Department of Public Works Solid Waste Division	2021
<b>County Council, County of Kaua'i</b>	Kaua'i Fire Department	2020
<b>County Council, County of Maui</b>	Maui Invasive Species Committee	2019
<b>County Council, County of Kaua'i</b>	Hiring practices follow-up	2018
<b>Office of the County Auditor, County of Kaua'i</b>	Kauai Humane Society	2017
<b>Office of the County Auditor, County of Kaua'i</b>	Payroll practices	2016
<b>Office of the County Auditor, County of Kaua'i</b>	Hiring practices	2016
<b>Office of the County Auditor, County of Kaua'i</b>	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.

<b>Agency/Client Description</b>	<b>Type of Service</b>	<b>Fiscal Year</b>
<b>County of Hawai'i, Department of Finance</b>	FY24 ACFR Prep & ARPA Report	2025-Present
<b>Department of Accounting and General Services</b>	Pre-Audit Branch support – Vouchering Section's operations	2025-Present
<b>Department of Accounting and General Services</b>	Uniform Accounting & Reporting Branch (UARB) support	2025-Present
<b>Department of Defense, Hawai'i Emergency Management Agency</b>	Maui wildfires – monitoring reimbursements of American Red Cross expenses	2023-Present
<b>C&amp;C Honolulu - Department of the Prosecuting Attorney</b>	Accounting services for indirect & fringe billing	2022-Present
<b>Department of Health</b>	Verification and validation services for COVID surge staffing	2021-Present
<b>Department of Accounting and General Services</b>	Technical accounting support in the implementation of GASB 87 state-wide	2021-Present
<b>Department of Transportation, Highways Division</b>	Attestation services conducting pre-award overhead rate audits for over 50 consultants	2019-Present
<b>Department of Labor and Industrial Relations, Unemployment Insurance Division</b>	Financial analysis and forecast	2019-2020
<b>County of Maui, Department of Transportation</b>	Evaluation of operational and reporting framework	2016
<b>Department of Land and Natural Resources</b>	Verification and validation services for geothermal royalties	2013; 2021-2022
<b>City and County of Honolulu, Department of Transportation Services</b>	Agreed upon procedures	2011-2015
<b>International Software Company</b>	Bookkeeping and outsourced controller services	2010-Present



**Consulting and Other Governance, Risk, and Compliance services**

We have assisted our clients in addressing corrective actions and other responses to audit findings or notices of deficiencies. This is part of our governance, risk, and compliance (“GRC”) services, which address the rapid changes occurring in the market and in the professional services environment. Our GRC services include internal audit services, consulting, and governance and regulatory compliance. Our intent is to provide, recommend and institute new controls that can instill confidence to benefit the organization and the constituents they represent.

Agency/Client Name	Type of Service	Fiscal Year
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 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

**2) Department of Transportation, State of Hawai'i, Highways Division**

Reference contact person: Ms. Tammy Lee, Deputy Director  
Address: 869 Punchbowl St., Room 508  
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) Hawai'i State Legislature, Senate**

Reference contact person: Carol Taniguchi, Chief Clerk  
Address: 415 S. Beretania Street, Room 010, Honolulu, Hawai'i, 96813  
Phone number: (808) 586-6720  
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 Hawai'i**

Reference contact person: Ron Shiigi, Acting 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

**5) State of Hawai'i Public Utilities Commission, State of Hawai'i**

Reference contact person: Ashley Norman, Research Analyst  
Address: 465 S. King Street, Room 103, Honolulu, Hawai'i, 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.**

### ***Forensic Accounting***

We examine allegations of accounting irregularities that may be the result of fraudulent activity. This is accomplished using accounting, auditing, and investigative skills to conduct an examination into a company's books and records. These projects are overseen by our experienced professionals who hold certifications in fraud examination.

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

- Assisted a real estate developer investigate transactions entered into by the former president over a seven-year period, uncovering over \$20 million in disbursements for personal expenses unrelated to the business.
- Assisted the Successor Trustee of two trusts with identifying and accounting for the Trusts' assets and numerous business holdings, including real estate, investments, deposits, and operational entities.
- Performed an investigation of a fraud scheme at a local contracting company involving former employees with access to bank accounts, checks, debit cards and accounting records, identifying over \$100,000 in unapproved and improperly recorded disbursements.
- Performed an investigation of the transactions of a family business on behalf of a shareholder, identifying undocumented and unsubstantiated payments to certain family members and known associates of the company president.
- Performed an accounting of trust assets initiated by a beneficiary, including an evaluation of over 30 years-worth of real estate transaction records.
- Assisted beneficiaries of a family trust analyze the transactions entered into by the Trustee, including evaluating the financial performance of trust business assets as well as reconciling loans and distributions made to beneficiaries and various family members.
- Performed forensic accounting procedures on the transactions of a local professional association based on allegations made by certain members regarding inappropriate expenditures made by board members.
- Performed an investigation of loans taken by a company's controller against her profit-sharing account that she repaid with company funds.
- Provided expert analysis and testimony related to damages allegedly suffered by purchasers of real estate who relied on alleged misrepresentations of the developer.
- Provided expert testimony in a developer-contractor dispute involving appropriate expenses to include in a profit-sharing calculation.
- Calculated the losses suffered by a restaurant related to various fraud schemes perpetrated by the restaurant's accountant, including forged checks, unauthorized electronic bank transfers and fraudulent credit cards opened in the owner's name.

## **Appendix A: Resumes**

# Tyler M. Kimura

CPA, CFE

## Spire Hawaii LLP

700 Bishop Street, Suite 2001  
Honolulu, HI 96813

T: 808.441.2891

E: tyler.kimura@spirehi.com

## Professional History

- Spire Hawaii LLP  
Partner
- 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.

# 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 Hawai'i 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 Hawai'i, 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 Hawai'i 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.

# 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.

# 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 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 six 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 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.



# 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.