UNIVERSITY OF HAWAIʻI

OFFICE OF PROCUREMENT MANAGEMENT

STATEMENT OF QUALIFICATIONS QUESTIONNAIRE FOR CERTIFIED PUBLIC ACCOUNTANTS

INSTRUCTIONS

1. Responses to questionnaire shall be typewritten. Individuals or firms should submit a letter of interest and completed Statement(s) of Qualifications, OPM FORM 159 to:

   University of Hawaiʻi
   Office of Procurement Management
   1400 Lower Campus Road, Room 15
   Honolulu, Hawaiʻi 96822

2. Complete statement. If the space provided in insufficient for your needs, attach a sheet with proper reference on the statement. Please return Statement of Qualifications intact.

3. Interested firms/individuals are not required to be able to provide audit and accounting services in all areas listed.

4. All questions pertaining to this questionnaire may be directed to the Office of Procurement Management, telephone (808) 956-8687.

GENERAL INFORMATION

Firm Name:

Type of Organization: (Check Box)

☐ Individual ☐ Corporation ☐ Partnership

☐ LLP ☐ LLC ☐ Joint Venture

☐ Other Describe:

Business Address of Hawai‘i Office:

Year Established in Hawai‘i: _____

Business Telephone Number of Hawai‘i Office:

Name of Person In Charge of Hawai‘i Office:

Contact Person:

Name:
Position:
Telephone No.:
FAX No.:
Email Address:

Is your CPA firm a: (Check one only)	Yes	No
a. A national CPA firm	☐	☐
b. A regional CPA firm	☐	☐
c. A Hawai‘i (only) CPA Firm	☐	☐

If Yes, please indicate the number of Professional Staff in the Hawai‘i Office: _____

Names of Partners/Principal of Firm	Island of Residence

GENERAL INFORMATION, Continued

Description and Background of Firm:

EXPERIENCE AND QUALIFICATION OF FIRM AND STAFF

I. FIRM'S EXPERIENCE AND QUALIFICATION ON THE FOLLOWING:

(Note: Only sections that you are interested in need to be completed. Not applicable ("N/A") can be entered into those sections that you are not interested in.)

Financial statement audits:

Single audits, A-133:

Accounting services, unit audits:

Accounting services, divisional audits:

Consulting services, management audits:

Consulting services, process or efficiency reviews:

Consulting services, forensic investigations (financial in nature):

Consulting services, operational audits:

Consulting services, tax related inquiries and return preparation:

II. INTEREST IN REQUIRED SERVICES

A) I am interested in the following audits on the following islands (check each box that applies):

- ☐ financial statement
- ☐ single audits, A-133
- ☐ accounting services, unit audits
- ☐ accounting services, divisional audits
- ☐ consulting services, management audits
- ☐ consulting services, process or efficiency reviews
- ☐ consulting services, forensic investigations (financial in nature)
- ☐ consulting services, operational audits
- ☐ consulting services, tax related Inquiries and return preparation

All islands ☐

Only on the following islands:

- O‘ahu ☐
- Hawai‘i ☐
- Maui ☐
- Kaua‘i ☐
- Lana‘i/Moloka‘i ☐

B) I am interested in the following audits for the following number of hours (check each box that applies):

- ☐ financial statement
- ☐ single audits, A-133
- ☐ accounting services, unit audits
- ☐ accounting services, divisional audits
- ☐ consulting services, management audits
- ☐ consulting services, process or efficiency reviews
- ☐ consulting services, forensic investigations (financial in nature)
- ☐ consulting services, operational audits
- ☐ consulting services, tax related Inquiries and return preparation

B) (continued)

- ☐ Up to 250 hours
- ☐ 251 to 500 hours
- ☐ 501 to 1,000 hours
- ☐ 1,001 to 5,000 hours
- ☐ Over 5,000 hours

C) I am interested in the following audits during the following months (check each box that applies):

- ☐ financial statement
- ☐ accounting services, unit audits
- ☐ consulting services, management audits
- ☐ consulting services, forensic investigations (financial in nature)
- ☐ consulting services, tax related inquiries and return preparation
- ☐ single audits, A-133
- ☐ accounting services, divisional audits
- ☐ consulting services, process or efficiency reviews
- ☐ consulting services, operational audits

January	☐	July	☐
February	☐	August	☐
March	☐	September	☐
April	☐	October	☐
May	☐	November	☐
June	☐	December	☐

Year-round ☐

EXPERIENCE AND QUALIFICATION OF FIRM AND STAFF, continued

III. NUMBER OF EMPLOYEES AVAILABLE FOR UNIVERSITY OF HAWAIʻI ENGAGEMENTS:

Number of Personnel in Your Present Organization:

Employee Classification	Audit	Tax	Consulting	Total
Partners/Principals	_____	_____	_____	_____
Certified Public Accountants (CPA), Exclusive of Partners/Principals	_____	_____	_____	_____
Professional staff, exclusive of Partners/Principals and CPA's	_____	_____	_____	_____
Clerks, typists and other supporting staff	_____	_____	_____	_____
Other: _____	_____	_____	_____	_____
TOTAL	_____	_____	_____	_____

Do not double count your employees between audit and other categories. List each employee under only one category. If an employee works in more than one category, list the employee in the category where the majority of the employee's time is spent.

Accounting and Consulting Services*:

Number of Personnel available for assignment to University engagements in addition to your estimated hourly rates for services performed during the current fiscal year:

Employee Classification	No. of Personnel	Hourly Rate
Partners/Principals	_____	_____
Senior Managers	_____	_____
Managers	_____	_____
Senior Associates	_____	_____
Associates	_____	_____
Clerks, typists and other supporting Staff	_____	_____
Other: _____	_____	_____

Financial Statement Audit*:

Estimated number of hours required for University of Hawai'i Financial Statement Audit, including estimated hourly rates for services performed during the current fiscal year:

Employee Classification	Estimated No. of Hours	Hourly Rate	Total
Partners/Principals			
Senior Managers			
Managers			
Senior Associates			
Associates			
Clerks, typists and other supporting staff			
Other: _____			
TOTAL			

A-133 Audit*:

Estimated number of hours required for University of Hawai'i A-133 Audit, including estimated hourly rates for services performed during the current fiscal year:

Employee Classification	Estimated No. of Hours	Hourly Rate	Total
Partners/Principals			
Senior Managers			
Managers			
Senior Associates			
Associates			
Clerks, typists and other supporting staff			
Other: _____			
TOTAL			

*These sections do not need to be completed if you are not interested in these services.

EXPERIENCE AND QUALIFICATION OF FIRM AND STAFF, continued

IV. PERSONAL HISTORY STATEMENT OF PARTNERS/PRINCIPALS ASSIGNED TO UNIVERSITY OF HAWAIʻI ENGAGEMENTS:

Name:

Position with Firm:

	Total	As Principal in This Firm	As Principal In Other Firms	Other Than as Principal
Years of Experience:	_____	_____	_____	_____

CPE Requirements: ☐ Yes ☐ No
(In accordance with *Government Auditing Standards*)

Education (College, Degree, Year, Specialization):

Membership in Professional Organizations:

License (Type, Year, State):

Responsibilities on Previous Government or Similar-type of Engagements:

Specialized training received internally or externally from the Firm within last five (5) years:

EXPERIENCE AND QUALIFICATION OF FIRM AND STAFF, continued

V. PERSONAL HISTORY STATEMENT OF SENIOR MANAGERS/MANAGERS/SENIORS ASSIGNED TO UNIVERSITY OF HAWAIʻI ENGAGEMENTS:

Name:

Major Responsibilities with the Firm:

CPE Requirements: ☐ Yes ☐ No
(In accordance with *Government Auditing Standards*)

Years of Experience:

Education (College, Degree, Year, Specialization):

Membership in Professional Organizations:

License (Type, Year, State):

Specialized training received internally or externally from the Firm within the last five (5) years:

PREVIOUS WORK EXPERIENCE
Last FIVE (5) Years

Agency/Client	Type of Service (Financial Audit/Single Audit/ Accounting Services/Consulting Services)	FY	No. of Actual Hours	Fees Collected

SAMPLE AUDIT PLAN

Based on your firm's experience with audits of governmental entities, provide the following information:

I. Describe the audit from start to finish. Be concise.

II. Identify examples of audit concerns or inherent risks and your audit approach concerning these areas.

III. Express your views on the following: (who is responsible, what is the CPA's role, what audit procedures are required)

a. Detection of fraud and illegal acts;

b. Detection of noncompliance with State and Federal laws;

c. Detection of noncompliance with State procurement laws, policies and procedures.

IV. Identify additional technical resources, training courses and reference materials offered and available to the University:

LICENSE AND QUALIFICATIONS

	Yes	No
1. Is the CPA incorporated, organized, or registered under the laws of the State of Hawai‘i? Provide a copy of the most current annual exhibit files with the Department of Commerce and Consumer Affairs.	☐	☐
2. CPA is authorized to do business in the State of Hawai‘i? Provide a copy of your general excise tax license.	☐	☐
3. Is the CPA licensed to practice in the State of Hawai‘i?	☐	☐
4. Is the CPA in good standing with the Board of Accountancy of the State of Hawai‘i?	☐	☐
5. Is the CPA in good standing with the AICPA?	☐	☐
6. Does the CPA have a current AIPCA required quality control review report? Provide copy. If no, when is the review scheduled? _____ Qualification is subject to completion of this review.	☐	☐
7. Does the CPA have professional liability insurance? Provide a copy of the current certificate of insurance.	☐	☐
8. Does the CPA’s audit staff assigned to the engagement meet the CPE requirements as outline in *Government Auditing Standards*?	☐	☐
9. Will the CPA’s staff assigned to the engagement include licensed CPAs or or directly supervised by a licensed CPA?	☐	☐
10. Does the CPA currently provide accounting or management consulting services to a State agency? If yes, list the State agency and indicate whether the CPA is independent with respect to these State agencies.	☐	☐

REFERENCES

List a minimum of THREE (3) references.

1. Client Name:

   Client Contact Person:

   Client Telephone Number:

2. Client Name:

   Client Contact Person:

   Client Telephone Number:

3. Client Name:

   Client Contact Person:

   Client Telephone Number:

4. Client Name:

   Client Contact Person:

   Client Telephone Number:

I authorize the University to contact the above references.

_____	_____	_____	_____
Printed Name	Signature	Title	Date

UNIVERSITY OF HAWAIʻI
OFFICE OF PROCUREMENT MANAGEMENT

REFERENCES – Questionnaire

Instructions – Answer all questions.

CPA: _____

Completed by: _____

FY:

			Place Check Mark in Box				
			Rating Legend				
			Excellent (5), Good (4), Average (3), Fair (2), Needs Improvement (1)				
			5	4	3	2	1
1.	Name of client:						
2.	Type of engagement:	( ) Audit ( ) Accounting Services ( ) Consulting Services					
3.	Size of engagement (Hrs):						
4.	Years known CPA:						
5.	Did CPA start audit on time?	( ) Yes ( ) No					
	If no, why?						
6.	CPA completed audit on time?	( ) Yes ( ) No					
	If no, why?						
7.	No. of CPA's staff sufficient?	( ) Yes ( ) No					
8.	CPA knowledgeable about:	Rate the following (5 to 1).					
	a. Accounting principles.						
	b. Auditing procedures.						
	c. Compliance requirements.						
9.	Was CPA staff:						
	a. Courteous?	( ) Yes ( ) No					
	b. Efficient use of time?	( ) Yes ( ) No					
	c. Adequately supervised?	( ) Yes ( ) No					
10.	Was the audit fee amended?	( ) Yes ( ) No					
	If yes, was it due to:						
	a. Scope of services not clear?	( ) Yes ( ) No					
	b. Change in scope of services?	( ) Yes ( ) No					
	c. Other: Explain.						
11.	Drafting financial statements:	Rate the following (5 to 1).					
	a. Assistance provided						
	b. Financial statements provided						
	c. Other: Explain.						
12.	How would you rate this CPA.	Rate 5 to 1.					
13.	Would you recommend this CPA to other state agencies?	( ) Yes ( ) No					

Signature: _____ Date: _____

ADDITIONAL SPACE

In the event that space provided on any exhibit is not sufficient for entries or if you wish to furnish additional information, it may be inserted here or on separate sheets, with appropriate references.

As of this date _____, I affirm that the forgoing are true statements of facts.

_____
Signature

_____
Name of Firm or Individual

_____
Printed or Typed Name of Person Authorized to Sign

PRINT RESET