

ATTACHMENT A
Checklist of Professional Services
Hawaii State Department of Education Project No. PS D23-002

General Information for Applicant:

- Firms will be automatically added to the Professional Services Qualified List for all projects checked provided that the Review Committee determines the firm is qualified to perform the type of work indicated.
- A letter of confirmation of the Professional Service categories that the firm has been qualified for shall be mailed within four (4) weeks after the deadline of submittals.
- The STATE does not guarantee that selections will be made for all projects from the Qualified List.
- The STATE reserves the right to combine similar type projects in each category and to select professionals to provide services for more than one project.

Directions: Please provide the following information.

| | | | |
|--|---|---|---|
| Name of Professional/Firm (include dba if applicable): | | | |
| Business Address (may not be PO Box): | | | |
| Mailing Address (only if different): | | | |
| Telephone Number: | | Facsimile Number: | |
| Federal Employer ID#: or SSN (if sole proprietor) | | State of HI GET#: | |
| State of Incorporation | <input type="checkbox"/> Hawaii <input type="checkbox"/> Identify if other: _____ | | |
| Is your firm: (Check one only) | | Size of Hawaii Office | |
| <input type="checkbox"/> national <input type="checkbox"/> regional <input type="checkbox"/> Hawaii (only) | | <input type="checkbox"/> Large <input type="checkbox"/> Medium <input type="checkbox"/> Small | |
| Name of primary contact person: | | | |
| Title: | | | |
| email address: | | | |
| Type of business (corporation, LLC, etc.): | | Today's Date | |
| License and Qualifications: 1. Firm is licensed to practice in the STATE of Hawaii 2. Firm is in good standing with the AICPA 3. Firm has a current AICPA required quality control review report. If yes – provide copy. If no, review scheduled for: _____ (qualification subject to review) 4. Firm has professional liability insurance 5. Firm's audit staff assigned to the engagement meet the CPE requirements as outlined in Government Auditing Standards 6. Firm's staff assigned to the engagement include licensed CPAs or be directly supervised by a licensed CPA 7. Firm currently provides accounting or management consulting services to a state agencies 8. If yes, list the State agencies on Attachment B, and indicate whether the Firm is independent with respect to these State agencies. 9. Firm is independent from the State agencies requesting the audit or accounting services | | | Yes No <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |

| | | | |
|--|---|---|--|
| Indicate the specific Professional Service the firm wishes to be considered for (check all that apply): | | <input type="checkbox"/> 1. Accounting <input type="checkbox"/> 2. Auditing | |
| Indicate the type of audits or accounting services, project size, location, and specific projects the Firm is interested in conducting for the HIDEOE: | | <input type="checkbox"/> Financial Audits <input type="checkbox"/> Accounting Services <input type="checkbox"/> Discretionary Audits <input type="checkbox"/> Other audits or accounting service engagements | |
| Size Projects (hours): | <input type="checkbox"/> Up to 250 <input type="checkbox"/> 251-500 | <input type="checkbox"/> 501-1,000 <input type="checkbox"/> 1,001-5,000 | <input type="checkbox"/> Over 5,000 |
| Available: | <input type="checkbox"/> January <input type="checkbox"/> February <input type="checkbox"/> March <input type="checkbox"/> April | <input type="checkbox"/> May <input type="checkbox"/> June <input type="checkbox"/> July <input type="checkbox"/> August | <input type="checkbox"/> September <input type="checkbox"/> October <input type="checkbox"/> November <input type="checkbox"/> December |
| <input type="checkbox"/> Year Round Or indicate month(s): | | | |

ATTACHMENT B
Previous Work Experience

Hawaii State Department of Education Project No. PS D23-002

List previous government or similar work experience from the last 5 years. Describe briefly any work done (especially the experience of the Hawaii office), which is similar or related to audits or accounting of state and local governmental units. Attach additional sheets if more space is required.

Indicate the following for each entry:

- Agency/Client Name
- Type of Service (Financial or Single Audit or Accounting Services, etc.)
- Month and Year
- Number of Actual Hours
- If Agency/Client is a State agency, indicate whether the Firm is independent with respect to these State agencies

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Attach additional sheets if more space is required.

1. BACKGROUND AND HISTORY: Provide a brief description of the Firm's background and history.
2. FINANCIAL AUDITS: Provide a brief description of the Firm's experience in conducting financial audits in accordance with auditing standards generally accepted in the United States of America and auditing standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.
3. SINGLE AUDITS: Provide a brief description of the Firm's experience in conducting single audits in accordance with auditing standards generally accepted in the United States of America, auditing standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the U.S. Office of Management and Budget Circular A-133, Audits, and indicate whether the Firm is independent with respect to these State agencies, States, Local Governments, and Non-Profit Organizations.
4. ACCOUNTING SERVICES: Provide a brief description of the CPA's experience in the types of accounting services available to State Agencies.

ATTACHMENT D
Staff Experience and Qualifications
Hawaii State Department of Education Project No. PS D23-002

Attach additional sheets if more space is required.

Please 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.

1. TOTAL NUMBER OF PERSONNEL: List the number of personnel in your present organization.

| Employee Classification | Audit | Tax | Support | Total |
|---|-------|-----|---------|-------|
| Partners/Principals | | | n/a | |
| Certified Public Accountants (CPA), exclusive of partner/principals | | | n/a | |
| Professional staff, exclusive of partners/principals and CPAs | | | n/a | |
| Clerks, typists and other supporting staff | | | | |
| Total | | | | |

2. PERSONNEL AVAILABLE FOR STATE ENGAGEMENTS: List the number of personnel available for assignment to state engagements.

| Employee Classification | Audit | Tax | Support | Total |
|---|-------|-----|---------|-------|
| Partners/Principals | | | n/a | |
| Certified Public Accountants (CPA), exclusive of partner/principals | | | n/a | |
| Professional staff, exclusive of partners/principals and CPAs | | | n/a | |
| Clerks, typists and other supporting staff | | | | |
| Total | | | | |

3. PARTNERS/PRINCIPALS: List the names of Partners and Principals of the Firm and their island of residence.

| Name | Title (Partner or Principal) | Island of Residence |
|------|------------------------------|---------------------|
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ATTACHMENT E
PARTNER/PRINCIPAL HISTORY

Hawaii State Department of Education Project No. PS D23-002

List the personal history of partners/principals who will be responsible for planning, directing, conducting, or reporting on the engagement. Use one form per individual. Please photocopy additional exhibits as required.

1. Name
2. Position with Firm
3. Years of experience (total, as Principal in this Firm, w/other Firms, other than Principal)
4. Resident of Hawaii since (year)
5. CPE Requirements in accordance with Governmental Auditing Standards (yes/no)
6. Education (college, degree, year and specialization)
7. Membership in professional organizations
8. License (type, year, State)
9. Responsibilities on previous government or similar type of engagements

ATTACHMENT F
MANAGER/SENIORS HISTORY

Hawaii State Department of Education Project No. PS D23-002

List the personal history of key managers/seniors who will be responsible for planning, directing, conducting, or reporting on the engagement. Use one form per individual. Please photocopy additional exhibits as required.

1. Name
2. Position on State Engagements
3. Major Responsibilities with the Firm
4. CPE Requirements in accordance w/Government Auditing Standards (yes/no)
5. Years of Experience
6. Resident of Hawaii Since
7. Education (college, degree, year and specialization)
8. Membership in professional organizations
9. License (type, year, State)

ATTACHMENT G REFERENCES

Hawaii State Department of Education Project No. PS D23-002

Provide comments from clients with engagements similar or related to audit/accounting services provided to state agencies. Use one form per client. At least three (3) clients shall be submitted.

| | | |
|-----------------------------------|---|--|
| Reference for (name of CPA Firm): | | |
| 1. | Name of Client: | |
| 2. | Name of Person Completing this Form: | |
| 3. | Contact Phone Number: | |
| 4. | Fiscal Year service provided: | |
| 5. | Type of engagement: | <input type="checkbox"/> Audit <input type="checkbox"/> Accounting Services <input type="checkbox"/> Other |
| 6. | Size of engagement (Approx. Hrs): | |
| 7. | Years known CPA: | |
| 8. | Did CPA start audit on time? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| | If no, why? | |
| 9. | CPA completed audit on time? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| | If no, why? | |
| 10. | No. of CPA's staff sufficient? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 11. | CPA knowledgeable about: | Rate the following from 5 to 1 (5 being best). |
| | a. Accounting principles. | <input type="checkbox"/> 5 <input type="checkbox"/> 4 <input type="checkbox"/> 3 <input type="checkbox"/> 2 <input type="checkbox"/> 1 |
| | b. Auditing procedures. | <input type="checkbox"/> 5 <input type="checkbox"/> 4 <input type="checkbox"/> 3 <input type="checkbox"/> 2 <input type="checkbox"/> 1 |
| | c. Compliance requirements. | <input type="checkbox"/> 5 <input type="checkbox"/> 4 <input type="checkbox"/> 3 <input type="checkbox"/> 2 <input type="checkbox"/> 1 |
| 12. | Was CPA staff: | |
| | a. Courteous? | <input type="checkbox"/> 5 <input type="checkbox"/> 4 <input type="checkbox"/> 3 <input type="checkbox"/> 2 <input type="checkbox"/> 1 |
| | b. Efficient use of time? | <input type="checkbox"/> 5 <input type="checkbox"/> 4 <input type="checkbox"/> 3 <input type="checkbox"/> 2 <input type="checkbox"/> 1 |
| | c. Adequately supervised? | <input type="checkbox"/> 5 <input type="checkbox"/> 4 <input type="checkbox"/> 3 <input type="checkbox"/> 2 <input type="checkbox"/> 1 |
| 13. | Was the audit fee amended? | |
| | If yes, was it due to: | |
| | a. Scope of services not clear? | |
| | b. Change in scope of services? | |
| | c. Other: Explain. | |
| 14. | Drafting financial statements: | Rate the following from 5 to 1 (5 being best). |
| | a. Assistance provided | <input type="checkbox"/> 5 <input type="checkbox"/> 4 <input type="checkbox"/> 3 <input type="checkbox"/> 2 <input type="checkbox"/> 1 |
| | b. Financial statements provided | <input type="checkbox"/> 5 <input type="checkbox"/> 4 <input type="checkbox"/> 3 <input type="checkbox"/> 2 <input type="checkbox"/> 1 |
| | c. Other: Explain. | |
| 15. | How would you rate this CPA. | <input type="checkbox"/> 5 <input type="checkbox"/> 4 <input type="checkbox"/> 3 <input type="checkbox"/> 2 <input type="checkbox"/> 1 |
| 16. | Would you recommend this CPA to other state agencies? | <input type="checkbox"/> Yes <input type="checkbox"/> No |