

UNIVERSITY OF HAWAI'I
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 Hawai'i
Office of Procurement Management
1400 Lower Campus Road, Room 15
Honolulu, Hawai'i 96822

2. Complete statement. If the space provided is 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)	<u>Yes</u>	<u>No</u>
a. A national CPA firm	<input type="checkbox"/>	<input type="checkbox"/>
b. A regional CPA firm	<input type="checkbox"/>	<input type="checkbox"/>
c. A Hawai'i (only) CPA Firm	<input type="checkbox"/>	<input type="checkbox"/>

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:

II. INTEREST IN REQUIRED SERVICES

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

- | | |
|---|---|
| <input type="checkbox"/> financial statement | <input type="checkbox"/> single audits, A-133 |
| <input type="checkbox"/> accounting services, unit audits | <input type="checkbox"/> accounting services, divisional audits |
| <input type="checkbox"/> consulting services, management audits | <input type="checkbox"/> consulting services, process or efficiency reviews |
| <input type="checkbox"/> consulting services, forensic investigations (financial in nature) | <input type="checkbox"/> consulting services, operational audits |

All islands

Only on the following islands:

- | | |
|-----------------|--------------------------|
| O'ahu | <input type="checkbox"/> |
| Hawai'i | <input type="checkbox"/> |
| Maui | <input type="checkbox"/> |
| Kaua'i | <input type="checkbox"/> |
| Lana'i/Moloka'i | <input type="checkbox"/> |

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

- | | |
|---|---|
| <input type="checkbox"/> financial statement | <input type="checkbox"/> single audits, A-133 |
| <input type="checkbox"/> accounting services, unit audits | <input type="checkbox"/> accounting services, divisional audits |
| <input type="checkbox"/> consulting services, management audits | <input type="checkbox"/> consulting services, process or efficiency reviews |
| <input type="checkbox"/> consulting services, forensic investigations (financial in nature) | <input type="checkbox"/> consulting services, operational audits |

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):

- | | |
|---|---|
| <input type="checkbox"/> financial statement | <input type="checkbox"/> single audits, A-133 |
| <input type="checkbox"/> accounting services, unit audits | <input type="checkbox"/> accounting services, divisional audits |
| <input type="checkbox"/> consulting services, management audits | <input type="checkbox"/> consulting services, process or efficiency reviews |
| <input type="checkbox"/> consulting services, forensic investigations (financial in nature) | <input type="checkbox"/> consulting services, operational audits |

- | | | | |
|------------|--------------------------|-----------|--------------------------|
| January | <input type="checkbox"/> | July | <input type="checkbox"/> |
| February | <input type="checkbox"/> | August | <input type="checkbox"/> |
| March | <input type="checkbox"/> | September | <input type="checkbox"/> |
| April | <input type="checkbox"/> | October | <input type="checkbox"/> |
| May | <input type="checkbox"/> | November | <input type="checkbox"/> |
| June | <input type="checkbox"/> | December | <input type="checkbox"/> |
| Year-round | <input type="checkbox"/> | | |

EXPERIENCE AND QUALIFICATION OF FIRM AND STAFF, continued

III. NUMBER OF EMPLOYEES AVAILABLE FOR UNIVERSITY OF HAWAI'I ENGAGEMENTS:

Number of Personnel in Your Present Organization:

<u>Employee Classification</u>	<u>Audit</u>	<u>Tax</u>	<u>Consulting</u>	<u>Total</u>
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:

<u>Employee Classification</u>	<u>No. of Personnel</u>	<u>Hourly Rate</u>
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:

<u>Employee Classification</u>	<u>Estimated No. of Hours</u>	<u>Hourly Rate</u>	<u>Total</u>
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:

<u>Employee Classification</u>	<u>Estimated No. of Hours</u>	<u>Hourly Rate</u>	<u>Total</u>
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 HAWAI'I ENGAGEMENTS:

Name:

Position with Firm:

	<u>Total</u>	<u>As Principal in This Firm</u>	<u>As Principal In Other Firms</u>	<u>Other Than as Principal</u>
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 HAWAI'I 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**

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

	<u>Yes</u>	<u>No</u>
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.	<input type="checkbox"/>	<input type="checkbox"/>
2. CPA is authorized to do business in the State of Hawai'i? Provide a copy of your general excise tax license.	<input type="checkbox"/>	<input type="checkbox"/>
3. Is the CPA licensed to practice in the State of Hawai'i?	<input type="checkbox"/>	<input type="checkbox"/>
4. Is the CPA in good standing with the Board of Accountancy of the State of Hawai'i?	<input type="checkbox"/>	<input type="checkbox"/>
5. Is the CPA in good standing with the AICPA?	<input type="checkbox"/>	<input type="checkbox"/>
6. Does the CPA have a current AIPCA required quality control review report? Provide copy.	<input type="checkbox"/>	<input type="checkbox"/>
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.	<input type="checkbox"/>	<input type="checkbox"/>
8. Does the CPA's audit staff assigned to the engagement meet the CPE requirements as outline in <i>Government Auditing Standards</i> ?	<input type="checkbox"/>	<input type="checkbox"/>
9. Will the CPA's staff assigned to the engagement include licensed CPAs or or directly supervised by a licensed CPA?	<input type="checkbox"/>	<input type="checkbox"/>
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.	<input type="checkbox"/>	<input type="checkbox"/>

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 HAWAI‘I
OFFICE OF PROCUREMENT MANAGEMENT

REFERENCES – Questionnaire

Instructions – Answer all questions.

CPA: _____

Completed by: _____

FY: _____

1.	Name of client:	
2.	Type of engagement:	<input type="checkbox"/> Audit <input type="checkbox"/> Accounting Services <input type="checkbox"/> Consulting Services
3.	Size of engagement (Hrs):	
4.	Years known CPA:	
5.	Did CPA start audit on time?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	If no, why?	
6.	CPA completed audit on time?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	If no, why?	
7.	No. of CPA’s staff sufficient?	<input type="checkbox"/> Yes <input type="checkbox"/> 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?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	b. Efficient use of time?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	c. Adequately supervised?	<input type="checkbox"/> Yes <input type="checkbox"/> No
10.	Was the audit fee amended?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	If yes, was it due to:	
	a. Scope of services not clear?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	b. Change in scope of services?	<input type="checkbox"/> Yes <input type="checkbox"/> 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?	<input type="checkbox"/> Yes <input type="checkbox"/> No

Place Check Mark in Box

Rating Legend
Excellent (5), Good (4), Average (3), Fair (2), Needs Improvement (1)

5	4	3	2	1

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**