



**STATE PROCUREMENT OFFICE
NOTICE & REQUEST FOR SOLE SOURCE**

13 AUG 27 A9:57

STATE PROCUREMENT OFFICE
STATE OF HAWAII

TO: Chief Procurement Officer

FROM: Department of Taxation

Name of Requesting Department

Pursuant to HRS §103D-306 and HAR chapter 3-122, Subchapter 9, the Department requests sole source approval to purchase the following:

1. Describe the goods, services, or construction to be procured.
 Tax Criminal Investigator: (1) qualified under HRS 231-4.3 to have and to exercise all of the police powers and authority and the benefits and privileges of a police officer or of a deputy sheriff, including the power to arrest; (2) qualified in federal and state courts in Hawaii as a CPA (certified public accountant) with specialty certifications as CFF (certified in financial forensics) and CVA (certified valuation analyst).

2. Vendor/Contractor/Service Provider Name: Mark Hunsaker DUNTON <i>sum 9/11/13</i>	3. Amount of Request: <u>\$80,000 per yr, at a rate of \$50 per hr</u>
4. Term of contract (shall not exceed 12 months), if applicable: From: <u>10/01/2013</u> To: 10/01/2014 9/30/2014 <i>sum 9/11/13</i>	5. Prior SPO-001, Sole Source (SS) No.: <u>None</u>

6. Describe in detail the following:

a. The unique features, characteristics, or capabilities of the goods, service or construction.
 Tax Criminal investigators: (1) qualified to have police powers and (2) qualified in Hawaii courts as a forensic accounting expert. This is very rare.

b. How the unique features, characteristics or capabilities of the goods, service or construction are essential for the department
 These two qualifications are essential to the Tax Department to successfully investigate and to prosecute complex tax fraud cases, against sophisticated tax criminals, both individual and corporate, using multiple tax activities and transactions to disguise criminal tax fraud.

7. Describe the efforts and results in determining that this is the only vendor/contractor/service provider who can provide the goods, services or construction.

Since 1994, this is the first and only criminal investigator that the Tax Department has known and hired that has this skill set of qualifications.

8. Alternate source. Describe the other possible sources for the goods, services, or construction that were investigated but did not meet the department's needs.

1. Deputy sherriffs, police officers, federal and state investigators, federal marshals and FBI agents did not have the forensic accounting qualifications.
2. Private CPA's did not have both the forensic accounting qualifications and the tax criminal investigator qualifications.

9. Identify the primary responsible staff person(s) conducting and managing this procurement. (Appropriate delegated procurement authority and completion of mandatory training required.)

*Point of contact (Place asterisk after name of person to contact for additional information).

Name	Division/Agency	Phone Number	E-mail Address
Kevin T. Wakayama *	Compliance Division	(808) 587-1611	Kevin.T.Wakayama@hawaii.gov
Emill B. Acosta	Admin Svc Office	(808)587-1501	emill.b.acosta@hawaii.gov

Department shall ensure adherence to applicable administrative and statutory requirements, including HAR chapter 3-122, Subchapter 15, Cost or Pricing Data if required.

**All requirements/approvals and internal controls for this expenditure is the responsibility of the department.
I certify that the information provided is to the best of my knowledge, true and correct.**



Department Head Signature

8/20/2013
Date

For Chief Procurement Officer Use Only

Date Notice Posted: 8/27/2013

Submit written objection to this notice to issue a sole source contract within seven calendar days or as otherwise allowed from date notice posted to:

state.procurement.office@hawaii.gov

Chief Procurement Officer (CPO) Comments:

Request is disapproved, department should issue a professional services solicitation pursuant to HRS §103D-304.

If there are any questions, please contact Stanton Mato at 586-0566, or stanton.d.mato@hawaii.gov.

Approved

Disapproved

No Action Required

Alan S. Jiji 9/30/2013
Chief Procurement Officer Signature Date