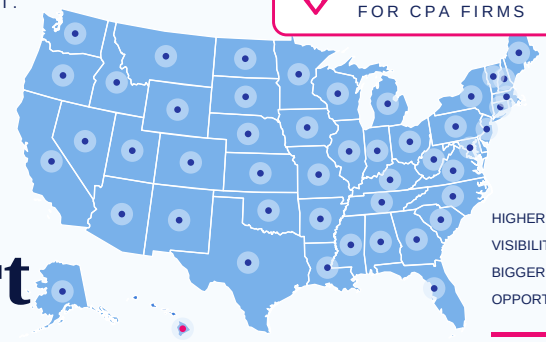
AuditRadar
PUBLIC DATA. REAL OPPORTUNITY.

NONPROFITS CREATE IMPACT. YOU FIND OPPORTUNITY.

TERRITORY REPORT
FOR CPA FIRMS



HIGHER VISIBILITY. BIGGER OPPORTUNITIES.

NONPROFIT · SAMPLE — REDACTED

Hawaii Nonprofit Audit Opportunity Report

DATA-DRIVEN PROSPECTS. A STRONGER TOMORROW.

Prepared for: Your firm | **Territory:** Hawaii (HI) | **Data as of:** 2026-11-06

Ranked Accounts
258
scored in this territory

Auditor Changes
10
▲ +100%
statewide FY2024 vs. FY2023

First Single Audits
137
▼ -8%
statewide FY2024 vs. FY2023

Open RFPs
0
open on the generation date

Turn Information Into Opportunity

AuditRadar ranks 258 nonprofit accounts in Hawaii on what changed in the public record — auditor changes, first single audits, new findings, threshold entries — so your firm can spend its time where something just moved. Every row links to the filing it came from.

- Spot opportunities early
- Check every row at source
- Work the list in rank order

"Public data. Real opportunities. Stronger communities."

Top Nonprofit Audit Opportunities

RANKED BY OPPORTUNITY POTENTIAL

TRUSTED DATA. LINKED EVIDENCE.

#	Organization Name	EIN	City	State	Federal Expenditures	Primary Signal	Most Recently Observed Auditor	Opportunity Score	Evidence	Next Step
1	CENTER FOR CULTU…		Honolulu	HI	$21,664,816	Auditor Change	N&K CPAs, Inc.	53	View →	Review filing
2	Name in the full report		Honolulu	HI	$1M–$2M	Auditor Change	GELMAN, ROSE…	47		Review filing
3	Name in the full report		Hilo	HI	$2M–$5M	Auditor Change	Verity CPAs	47		Review filing
4	Name in the full report		Kailua	HI	$5M–$10M	Federal spend growth	Verity CPAs	45		Add to watch
5	Name in the full report		Honolulu	HI	$1M–$2M	New Finding	Linked Accountin…	43		Add to watch
6	Name in the full report		Honolulu	HI	$1M–$2M	Auditor Change	Verity CPAs	43		Review filing
7	Name in the full report		Honolulu	HI	$2M–$5M	New Finding	KMH LLP	43		Add to watch
8	Name in the full report		Kaunak…	HI	$750K–$1M	New Finding	Jay Miyaki CPA L…	41		Add to watch

Signal Legend

KEY INDICATORS OF OPPORTUNITY

- **Auditor Change** — A different audit firm between two consecutive filings.
- **First Single Audit** — First single audit filing observed.
- **Threshold Entry** — Reached the threshold for its fiscal year.
- **New Finding** — New finding in the latest filing.
- **Open RFP** — Solicitation open on the date checked.

Methodology

HOW WE IDENTIFY OPPORTUNITIES

We read nonprofit Federal Audit Clearinghouse (FAC) filings, IRS Form 990 returns and publicly posted solicitations to find organizations whose audit record just changed. Accounts are ranked on the published scoring profile named in manifest.json, weighing auditor changes, audit history, findings, federal spending and open RFPs.

Public data. Real opportunities. Every row links to its source.

Not affiliated with the U.S. General Services Administration or the Federal Audit Clearinghouse.

OPPORTUNITY LIVES IN PLAIN SIGHT.

Open RFPs: audit & accounting solicitations

EXPLICIT DEMAND · WORKED FIRST

No solicitation in Hawaii was open on 2026-11-15. The accounts below are ranked on what changed in the public record instead of on a posted solicitation.

Top accounts to review

HIGHER POTENTIAL · SMARTER OUTREACH

The 25 highest-ranked of 258 accounts. Fit is how well the organization matches a regional nonprofit audit practice; Opp. is the strength of what changed on the public record; Conf. is how far the underlying identifiers can be trusted.

#	Organization	City	Federal exp.	Primary signal	Most recently observed auditor	Fit	Opp.	Conf.	Evidence	Next step
1	CENTER FOR CULTURAL AND TECHNICAL INTERCHANGE BETWEE…	Honolulu	$21,664,816	Auditor changed	N&K CPAs, Inc.	88	53	HIGH	View →	Review filing
2	Name in the full report	Honolulu	$1M–$2M	Auditor changed	GELMAN, ROSENBERG & FREEDMAN	88	47	HIGH		Review filing
3	Name in the full report	Hilo	$2M–$5M	Auditor changed	Verity CPAs	83	47	HIGH		Review filing
4	Name in the full report	Kailua	$5M–$10M	Federal spend growth	Verity CPAs	87	45	HIGH		Add to watch
5	Name in the full report	Honolulu	$1M–$2M	New significant deficiency	Linked Accounting, LLP	71	43	HIGH		Add to watch
6	Name in the full report	Honolulu	$1M–$2M	Auditor changed	Verity CPAs	60	43	HIGH		Review filing
7	Name in the full report	Honolulu	$2M–$5M	New significant deficiency	KMH LLP	59	43	HIGH		Add to watch
8	Name in the full report	Kaunakakai	$750K–$1M	New significant deficiency	Jay Miyaki CPA LLC	70	41	HIGH		Add to watch
9	Name in the full report	Pukalani	$1M–$2M	First single audit	Carbonaro CPAs & Management Group	69	38	HIGH		Review filing
10	Name in the full report	Honolulu	$2M–$5M	Auditor changed	Beasley, Mitchell, & Co.	87	37	HIGH		Review filing
11	Name in the full report	Honolulu	$2M–$5M	First single audit	AKAMINE, OYADOMARI & KOSAKI CPA'S, INC.	64	37	HIGH		Review filing
12	Name in the full report	Honolulu	$750K–$1M	First single audit	Jay Miyaki CPA LLC	49	35	HIGH		Review filing
13	Name in the full report	Lihue	$2M–$5M	First single audit	Baker Tilly US, LLP	70	33	HIGH		Review filing
14	Name in the full report	Waimanalo	$2M–$5M	Auditor changed	CohnReznick LLP	94	32	HIGH		Review filing
15	Name in the full report	Honolulu	$1M–$2M	First single audit	CliftonLarsonAllen LLP	80	32	HIGH		Review filing
16	Name in the full report	Lihue	$750K–$1M	First single audit	Jay Miyaki COA LLC	70	32	HIGH		Review filing
17	Name in the full report	Honolulu	$10M–$25M	Federal spend growth	KKDLY LLC	94	29	HIGH		Add to watch
18	Name in the full report	Kailua Kona	$5M–$10M	New material weakness	Forvis Mazars, LLP	92	29	HIGH		Add to watch
19	Name in the full report	Kunia Camp	$1M–$2M	Executive changed (990)	Verity CPAs	69	29	HIGH		Add to watch
20	Name in the full report	Honolulu	$2M–$5M	New significant deficiency	N&K CPAs, Inc.	77	28	HIGH		Add to watch
21	Name in the full report	Kealakekua	$1M–$2M	First single audit	Davis Farr LLP	73	27	HIGH		Review filing
22	Name in the full report	Honolulu	$1M–$2M	First single audit	KMH LLP	63	27	HIGH		Review filing
23	Name in the full report	Waimanalo	$1M–$2M	First single audit	Linked Accounting, LLP	63	27	HIGH		Review filing
24	Name in the full report	Waipahu	$2M–$5M	First single audit	CW Associates, CPAs	56	27	HIGH		Review filing

#	Organization	City	Federal exp.	Primary signal	Most recently observed auditor	Fit	Opp.	Conf.	Evidence	Next step
25	Name in the full report	Honolulu	$750K–$1M	New significant deficiency	N&K CPAs, Inc.	54	27	HIGH		Add to watch

Next step follows the signal's tier, and is advice about your own desk rather than anything observed about the organization. Read RFP — an open solicitation. Review filing — a direct change on the latest filing. Add to watch — a complexity change. Diary FYE — a timing signal only.

Opportunity Themes in Hawaii

KEY TRENDS DRIVING NONPROFIT AUDIT DEMAND

137 Entered threshold
Federal expenditures reached the threshold applicable

137 First single audit
The first single audit filing observed for this organization.

131 Next FAC filing not yet
The Clearinghouse shows no filing for the following fiscal year as of the data

99 Fiscal year-end within 90 days
The fiscal year end on the latest filing has its next anniversary within

74 Federal spend growth
Federal expenditures grew materially against the prior filing.

Recommended Actions

TURN INSIGHTS INTO ENGAGEMENTS

1. Review the top accounts and set your outreach order
2. Read each account's signal and tailor what you bring
3. Open the FAC filing before you reach out
4. Diary follow-ups against each fiscal year end
5. Check the next weekly build for what changed

Methodology & Evidence

This report uses Federal Audit Clearinghouse single audit filings (public records), IRS Form 990 returns and publicly posted solicitations. Accounts are ranked on the published profile in manifest.json, weighing auditor changes, single audit thresholds, federal expenditures, findings and open RFPs. Every figure links to the public record it came from.

Public data.
Real opportunities.
Every row links to its source.

Why these accounts, in the filings' own terms

THE EVIDENCE SENTENCE, UNEDITED

CENTER FOR CULTURAL AND TECHNICAL INTERCHANGE BETWEEN EAST AND WEST, INC.

FAC audit year 2025 (report 2025-09-GSAFAC-0000423334) reports $21,664,816 in federal expenditures across 21 programs; the auditor firm on the 2025 report (N&K CPAs, Inc.) differs from the prior observed year (ACCUITY LLP); the paid preparer on the Form 990 for the period ending 2025-09 (ACCUITY ADVISORS LLC) differs from the prior filing (ACCUITY LLP); a significant deficiency is disclosed for 2025 (none the prior year); a material weakness in internal control is disclosed for 2025 (none disclosed the prior year); material noncompliance is disclosed for 2025. Suggested next step: Review the filing.

Incumbent landscape

WHO YOU ARE COMPETING WITH

Audit firms observed on nonprofit single audits in this territory over the last two years, largest practice first — who you are competing with, and on what size of work.

Audit firm	Nonprofit audits (2 years)	Median federal expenditures
CW ASSOCIATES, CPAS	41	$3,647,971
N&K CPAS, INC.	20	$3,401,866
CARBONARO CPAS & MANAGEMENT GROUP	18	$3,921,232
Verity CPAs	12	$1,646,662
JAY MIYAKI CPA LLC	11	$1,229,572
KMH LLP	10	$1,517,339
KKDLY LLC	9	$6,561,357
NOVOGRADAC & COMPANY LLP	8	$2,625,051
COHNREZNICK LLP	6	$3,478,787
Linked Accounting, LLP	6	$3,042,032

How to work this report

TURN THE SHEETS INTO A CALL LIST

1. Start with the open solicitations: those organizations have said in public that they are buying.
2. Then work the ranked accounts from the top. The order is Opportunity Signal, then ICP Fit, then Data Confidence — the same order as 02_high_signal_accounts.csv.
3. Read the evidence sentence before the score. It names what was observed, when, and in which filing; the judgement about what it means is yours.
4. Open the FAC link on any account you act on and confirm the figures at the source; check a solicitation deadline on the issuer's own page before you build to it, because deadlines move.
5. Filter the CSV on your own criteria: every column in the sheets is documented in 00_data_dictionary.csv.

Signal legend

EVERY SIGNAL IN THE RANKING

Every signal used in the ranking, and what the filing had to show for it.

Auditor changed
A different firm than last year; not a rename or a combination.

First single audit
The first single audit filing observed for this organization.

Federal spend growth
Federal expenditures grew materially against the prior filing.

New significant deficiency
The latest filing discloses a significant deficiency the prior one did not.

New material weakness
The latest filing discloses a material weakness the prior one did not.

Executive changed (990)
The officer named on the latest Form 990 differs from the prior return's.

How to read the scores

THE LEGEND TRAVELS WITH THE FILE

ICP Fit	0-100. How well the account matches a regional nonprofit audit practice: size, complexity and geography.
Opportunity Signal	0-100. The weight of what changed on the public record — tier A a direct change (auditor changed, first single audit, entered the threshold), tier B a complexity change (federal spend growth, new findings), tier T timing.
Data Confidence	HIGH, MEDIUM or LOW, from identifier quality, recency and resubmission status.
Blank cell	The source did not report the value; see coverage_flags in the CSV. A missing number is left blank rather than reported as a zero.

What is in this download

ONE FOLDER, EVERY FILE EXPLAINED

01_open_rfps.csv	Every solicitation open on the generation date, with its deadline quoted from the issuer's page and a link to that page.
02_high_signal_accounts.csv	The ranked accounts, one row each, with the scores, the evidence sentence and the FAC report behind it.
03_incumbent_landscape.csv	The audit firms observed in this territory, with how many nonprofit audits each one signed.
04_program_context.csv	The federal programs behind each account, ten largest first.
00_data_dictionary.csv	Every exported column, what it means, and the export's own metadata: sources, method version, date format, known limits.
auditradar_<ST>_<date>.xlsx	The same four tables in one workbook, formatted, with a data dictionary; its first sheet is the formatted first page of the data.
summary.pdf / summary.html	This summary, to read or to forward.
summary_dark.html	The same summary in the dark theme.
csv_data_report.pdf	The CSV files explained: the first rows, every column, how to read the signals and the outreach priority.
manifest.json	The FAC extract this build came from, by checksum, and the profile used.

Methodology in full

HOW THIS FILE WAS BUILT

What this is: a ranked list of nonprofit audit/accounting pursuit opportunities built from public Federal Audit Clearinghouse (FAC) data and publicly posted RFPs. Every row links to its FAC report (app.fac.gov/dissemination/summary/<report_id>) or to the original RFP page.

Sheets: 01_open_rfps = solicitations checked automatically against the issuer page on the date shown in last_verified_at. 02_high_signal_accounts = accounts ranked by Opportunity Signal, then ICP Fit, then Data Confidence. 03_incumbent_landscape = audit firms observed in FAC for this territory. 04_program_context = federal programs per account (top 10 by expenditure).

How to read the scores: ICP Fit (0-100) = how well the account matches a regional nonprofit audit practice (size, complexity, geography). Opportunity Signal (0-100) = inferred evidence of change: A direct change (auditor change, first single audit, entered threshold), B complexity change (federal spend growth, new findings), T timing (new or missing FAC filing). Open RFPs are explicit demand: they are listed first and in 01_open_rfps, never added into the score (primary_signal_tier S). Data Confidence = HIGH/MEDIUM/LOW based on identifier quality, recency and resubmission status.

What the words mean: "fac_fiscal_year_end" = the fiscal year end date on the latest FAC report; "fiscal year end approaching" means that date's next anniversary falls within 90 days of the data date, and "no FAC submission observed" means the Clearinghouse shows no report for the following fiscal year as of the data date — neither is a statement about an organization's filing status, nor that it is seeking proposals. "most recently observed auditor" = the auditor firm named on the latest FAC report; it is not a statement about a current contract. "Auditor changed" = the firm on a report differs from the firm on the report for the year before it, not counting a renamed or re-spelled firm or one that appears to have combined into another; the evidence sentence names the years. "Appears to have entered Single Audit-relevant level" = federal expenditures at/above the threshold applicable to that fiscal-year start ($750,000 before 2024-10-01; $1,000,000 on/after).

Coverage: blank cells with a coverage_flags entry mean the source did not report the value. We never display a missing value as $0. Form 990 columns (accounting fees, paid preparer, latest 990 tax period) come from the IRS Form 990 e-file data as filed; they are blank and flagged SOURCE_NOT_COVERED while a return has not been read yet, NOT_REQUIRED when the organization does not have to file a 990 with financial data, and NOT_APPLICABLE for a Form 990-EZ, which has no accounting-fee line. Form 990 accounting fees are not the price of an audit engagement: line 11c covers every accounting service bought that year - bookkeeping, the tax return, the audit - so read it as a ceiling on the audit fee rather than the fee (03_01 section 20.11). NTEE code, 501(c) subsection, revenue, assets and tax period come from the IRS Exempt Organizations Business Master File: they are the IRS's figures from the organization's latest return, not current financials.

Freshness: FAC public data is refreshed by GSA typically weekly. This report reflects the FAC extract identified in manifest.json (sha256 of general.csv). RFP status is as checked on the date in last_verified_at; deadlines can change — always confirm on the issuer's page.

Not affiliated with the U.S. General Services Administration or the Federal Audit Clearinghouse. This report is sales-prioritization information, not legal, audit, or procurement advice, and makes no claim that any organization intends to change providers.

Data: public Federal Audit Clearinghouse filings and publicly posted solicitations. Questions or corrections: support@getauditradar.com