



NOTICE OF PUBLICATION AND NOTICE OF PUBLIC HEARING

Notice is hereby given that the Kaua'i County Council will hold a public hearing on Wednesday, November 1, 2023, at 8:30 a.m., or soon thereafter, at the Council Chambers, 4396 Rice Street, Room 201, Historic County Building, Līhu'e, on the following:

Bill No. 2908

A BILL FOR AN ORDINANCE AMENDING ORDINANCE NO. B-2023-891, AS AMENDED, RELATING TO THE OPERATING BUDGET OF THE COUNTY OF KAUAI, STATE OF HAWAII, FOR THE FISCAL YEAR JULY 1, 2023 THROUGH JUNE 30, 2024, BY REVISING THE AMOUNTS ESTIMATED IN THE GENERAL FUND (*Additional Costs For Fiscal Year 2023 ACFR – \$61,400.00*)

This Bill proposes to amend Ordinance No. B-2023-891, as amended, relating to the Operating Budget of the County of Kaua'i, State of Hawai'i, for the Fiscal Year July 1, 2023 through June 30, 2024, by revising the amounts estimated in the General Fund. This Bill proposes to transfer \$31,400.00 from the Office of the County Clerk, Council Services Other Services account and \$30,000.00 from the Office of the County Auditor Other Services account to the Office of the County Auditor, Consultant Services account, for a total of \$61,400.00. Additional funding is required to pay for the extra time incurred by the auditors to complete the County's Annual Comprehensive Financial Report for Year 2023.

Bill No. 2909

A BILL FOR AN ORDINANCE AUTHORIZING THE PROCUREMENT OF THE SERVICES OF A CONTRACT AUDITOR AND APPROVING A CONTRACT FOR A CONTRACT AUDITOR FROM APPROPRIATIONS OF A LATER FISCAL YEAR FOR MORE THAN ONE FISCAL YEAR

Sections 3.12 and 32.02(A)(1) of the Charter of the County of Kaua'i and the Single Audit Act of 1984, require independent audits of all County funds and accounts. The purpose of this legislation is to authorize the procurement of the services of a certified public accountant or firm of certified public accountants to conduct these audits.

Any person may testify at the public hearing, and at any Council and Committee Meeting (at which time any Bill may be amended). Meeting notices and full-text Bills are available at least six (6) days in advance at the Office of the County Clerk, Council Services Division and [kauai.gov/Government/Council/Webcast-Meetings](http://kauai.gov/Government/Council/Webcast-Meetings). Written testimony may be submitted via [counciltestimony@kauai.gov](mailto:counciltestimony@kauai.gov), mail, or fax. For further information, please call (808) 241-4188.

CERTIFICATE OF THE COUNTY CLERK

I hereby certify that the Kaua'i County Council passed on first reading and ordered to print Bill Nos. 2908 and 2909 during the October 4, 2023 Council Meeting, by the following vote:

AYES:	Bulosan, Carvalho, Cowden, DeCosta, Kagawa, Kualii	TOTAL – 6,
NOES:	None	TOTAL – 0,
EXCUSED & NOT VOTING:	Rapozo	TOTAL – 1,
RECUSED & NOT VOTING:	None	TOTAL – 0.

Lihu'e, Hawai'i  
October 5, 2023

/s/ Jade K. Fountain-Tanigawa  
County Clerk, County of Kaua'i

NOTE: IF YOU NEED AN AUXILIARY AID/SERVICE, OTHER ACCOMMODATION DUE TO A DISABILITY, OR AN INTERPRETER FOR NON-ENGLISH SPEAKING PERSONS, PLEASE CONTACT THE OFFICE OF THE COUNTY CLERK, COUNCIL SERVICES DIVISION AT (808) 241-4188 OR COKCOUNCIL@KAUAI.GOV AS SOON AS POSSIBLE. REQUESTS MADE AS EARLY AS POSSIBLE WILL ALLOW ADEQUATE TIME TO FULFILL YOUR REQUEST.

UPON REQUEST, THIS NOTICE IS AVAILABLE IN ALTERNATE FORMATS SUCH AS LARGE PRINT, BRAILLE, OR ELECTRONIC COPY.

(One publication – The Garden Island – October 12, 2023)

ORDINANCE NO. \_\_\_\_\_

BILL NO. 2908

**A BILL FOR AN ORDINANCE AMENDING ORDINANCE NO. B-2023-891,  
AS AMENDED, RELATING TO THE OPERATING BUDGET OF THE  
COUNTY OF KAUA'I, STATE OF HAWAI'I, FOR THE FISCAL YEAR  
JULY 1, 2023 THROUGH JUNE 30, 2024, BY REVISING THE AMOUNTS  
ESTIMATED IN THE GENERAL FUND**

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BE IT ORDAINED BY THE COUNCIL OF THE COUNTY OF KAUA'I, STATE OF HAWAI'I:

Section 1. That pursuant to Sections 19.07B and 19.10A of the Charter of the County of Kaua'i, as amended, Ordinance No. B-2023-891, as amended, relating to the Operating Budget of the County of Kaua'i, State of Hawai'i, for the Fiscal Year July 1, 2023 through June 30, 2024, be hereby amended as follows:

The sum of \$61,400.00 by revising the amounts estimated in the General Fund is hereby appropriated from the following account:

Office of the County Clerk, Council Services	[ \$31,400.00 ]
Other Services	
Office of the County Auditor	[ \$30,000.00 ]
Other Services	

Be and is hereby appropriated for the following purpose:

Office of the County Auditor, Consultant Services	\$61,400.00
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Section 2. This Ordinance shall take effect upon approval.

Introduced by:



MEL RAPOZO  
(By Request)

DATE OF INTRODUCTION:

**October 4, 2023**

Lihu'e, Kaua'i, Hawai'i

V:\BILLS\2022-2024 TERM\Money Bill for ACFR Year 5 of 5 Increase JFT\_dmc.docx

CERTIFICATE OF THE COUNTY CLERK

I hereby certify that heretofore attached is a true and correct copy of Bill No. 2908, which was passed on first reading and ordered to print by the Council of the County of Kaua'i at its meeting held on October 4, 2023, by the following vote:

FOR PASSAGE:	Bulosan, Carvalho, Cowden, DeCosta, Kagawa, Kualii	TOTAL – 6,
AGAINST PASSAGE:	None	TOTAL – 0,
EXCUSED & NOT VOTING:	Rapozo	TOTAL – 1,
RECUSED & NOT VOTING:	None	TOTAL – 0.

Lihu'e, Hawai'i  
October 4, 2023

  
Jade K. Fountain-Tanigawa  
County Clerk, County of Kaua'i

ORDINANCE NO. \_\_\_\_\_

BILL NO. 2909

**A BILL FOR AN ORDINANCE AUTHORIZING THE  
PROCUREMENT OF THE SERVICES OF A CONTRACT AUDITOR AND  
APPROVING A CONTRACT FOR A CONTRACT AUDITOR  
FROM APPROPRIATIONS OF A LATER FISCAL YEAR  
FOR MORE THAN ONE FISCAL YEAR**

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BE IT ORDAINED BY THE COUNCIL OF THE COUNTY OF KAUA'I, STATE OF HAWAII:

SECTION 1. Findings and Purpose. Sections 3.12 and 32.02(A)(1) of the Charter of the County of Kaua'i and the Single Audit Act of 1984, require independent audits of all County funds and accounts. The purpose of this legislation is to authorize the procurement of the services of a certified public accountant or firm of certified public accountants to conduct these audits.

SECTION 2. Section 19.13(B) of the Charter of the County of Kaua'i requires that any contract requiring payment of funds from appropriations from a later fiscal year or of more than one fiscal year must be approved by ordinance. The contract auditor's four-year engagement ends with the audit for Fiscal Year 2022-2023. Therefore, this legislation approves a five-year contract with a contract auditor to conduct the County of Kaua'i's annual financial statement audits, commencing with the audit of Fiscal Year 2023-2024.

SECTION 3. This Ordinance shall take effect upon its approval.

Introduced by:



MEL RAPOZO

DATE OF INTRODUCTION:

**October 4, 2023**

Līhu'e, Kaua'i, Hawai'i

V:\BILLS\2022-2024 TERM\Contract Auditor for COK Financial Audit ACFR  
(Multiple Fiscal Years) (003) JFT\_dmc.docx

CERTIFICATE OF THE COUNTY CLERK

I hereby certify that heretofore attached is a true and correct copy of Bill No. 2909, which was passed on first reading and ordered to print by the Council of the County of Kaua'i at its meeting held on October 4, 2023, by the following vote:

FOR PASSAGE:	Bulosan, Carvalho, Cowden, DeCosta, Kagawa, Kualii	TOTAL – 6,
AGAINST PASSAGE:	None	TOTAL – 0,
EXCUSED & NOT VOTING:	Rapozo	TOTAL – 1,
RECUSED & NOT VOTING:	None	TOTAL – 0.

Lihu'e, Hawai'i  
October 4, 2023



Jade K. Fountain-Tanigawa  
County Clerk, County of Kaua'i