

# REQUEST FOR LEGAL SERVICES

**Date:** July 12, 2016  
**From:** Riki Hokama, Chair  
Budget and Finance Committee

TRANSMITTAL  
**Memo to:** DEPARTMENT OF THE CORPORATION COUNSEL  
Attention: Jeffrey Ueoka, Esq.

**Subject:** INTERGOVERNMENTAL AGREEMENT WITH THE EMPLOYEES' RETIREMENT SYSTEM OF THE STATE OF HAWAII RELATING TO THE ACQUISITION OF A GASB 68 REPORT (BF-74)

**Background Data:** Please incorporate the revisions to the proposed bill noted on the attached marked-up copy. Also, please attach Exhibit "1" and Exhibit "A" to the proposed bill.

**Work Requested:**  FOR APPROVAL AS TO FORM AND LEGALITY  
 OTHER:

Requestor's signature  Riki Hokama	Contact Person Michele Yoshimura (Telephone Extensions: 7663)
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ROUTINE (WITHIN 15 WORKING DAYS)       RUSH (WITHIN 5 WORKING DAYS)  
 PRIORITY (WITHIN 10 WORKING DAYS)       URGENT (WITHIN 3 WORKING DAYS)

SPECIFY DUE DATE (IF IMPOSED BY SPECIFIC CIRCUMSTANCES): July 13, 2016  
REASON: For Budget and Finance Committee meeting on July 14, 2016.

## FOR CORPORATION COUNSEL'S RESPONSE

ASSIGNED TO:	ASSIGNMENT NO.	BY:
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TO REQUESTOR:  APPROVED  DISAPPROVED  OTHER (SEE COMMENTS BELOW)  
 RETURNING--PLEASE EXPAND AND PROVIDE DETAILS REGARDING ITEMS AS NOTED

COMMENTS (NOTE - THIS SECTION NOT TO BE USED FOR LEGAL ADVICE): \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

DEPARTMENT OF THE CORPORATION COUNSEL

Date \_\_\_\_\_

By \_\_\_\_\_

(Rev. 7/03)

bf:ltr:074acc01

Attachment

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

BILL NO. \_\_\_\_\_ (2016)

A BILL FOR AN ORDINANCE AUTHORIZING THE MAYOR OF THE COUNTY OF MAUI TO ENTER INTO AN INTERGOVERNMENTAL AGREEMENT WITH THE EMPLOYEES' RETIREMENT SYSTEM OF THE STATE OF HAWAII RELATING TO THE ACQUISITION OF A GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENT NO. 68 REPORT

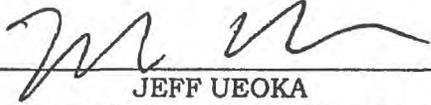
BE IT ORDAINED BY THE PEOPLE OF THE COUNTY OF MAUI:

SECTION 1. Purpose. The Employees' Retirement System of the State of Hawaii ("ERS") has been requested by various governmental employers, including the County of Maui, to obtain, from its actuary, a Governmental Accounting Standards Board Statement No. 68 Report ("GASB 68 Report"), on their behalves. <sup>The</sup> ~~This~~ GASB 68 Report is required for <sup>the government employers'</sup> ~~our~~ Comprehensive Annual Financial Report. ERS is willing to obtain the GASB 68 Report, <sup>for the fiscal year ending June 30,</sup> ~~provided~~ <sup>2016,</sup> at least nine requesting employers agree to share the cost, in which event the cost to the County is anticipated to be \$1,500. However, if fewer than nine employers request the GASB 68, the requesting employers will share equally the cost of \$15,000 charged by the actuary. The Memorandum of Understanding ("MOU"), attached hereto and incorporated herein as Exhibit "1", <sup>✓</sup> places a financial obligation on the County and is intended be executed between the County and a State agency.

SECTION 2. Council Authorization. Pursuant to Section 2.20.020, Maui County Code, the Council of the County of Maui hereby authorizes the Mayor to enter into an intergovernmental agreement, which would include the execution of the MOU, all other necessary documents between the State of Hawaii and the County of Maui relating to the MOU, and any amendments thereto.

SECTION 3. Effective date. This ordinance shall take effect upon its approval.

APPROVED AS TO FORM AND LEGALITY:



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JEFF UEOKA

Department of the Corporation Counsel  
County of Maui  
2016-0566