

A G E N D A

REGULAR MEETING OF THE AUDIT OVERSIGHT COMMITTEE ORANGE COUNTY, CALIFORNIA



Thursday, September 15, 2016, 10:00 a.m.

HALL OF ADMINISTRATION
333 W. Santa Ana Blvd., 5th Floor
Conference Room A
Santa Ana, California 92701

Dr. David Carlson (District 3)
AOC Chairman, Private Sector Member

Mark Wille, CPA (District 2)
AOC Vice Chair, Private Sector Member

Supervisor Lisa Bartlett
Fifth District, Board Chairwoman
Member

Supervisor Michelle Steel
Second District, Board Vice Chair
Member

Frank Kim
County Executive Officer
Member

Drew Atwater (District 1)
Private Sector Member

Robert Brown (District 5)
Private Sector Member

Peter Agarwal (District 4)
Private Sector Member

Non-Voting Members

Treasurer-Tax Collector:
Auditor-Controller:
Performance Audit Director:

Shari Freidenrich, CPA
Eric Woolery, CPA
VACANT

Staff

Director of Auditor-Controller Internal Audit:
Deputy County Counsel:
Clerk:

Toni Smart, CPA
Mark Servino
Maribel Garcia

The Audit Oversight Committee (AOC) welcomes you to this meeting. This agenda contains a brief general description of each item to be considered. The AOC encourages your participation. If you wish to speak on a matter which does not appear on the agenda, you may do so during the Public Comments period at the end of the meeting. Except as otherwise provided by law, no action shall be taken on any item not appearing in the agenda. When addressing the AOC, please state your name for the record prior to providing your comments.

****In compliance with the Americans with Disabilities Act, those requiring accommodation for this meeting should notify the Auditor-Controller Internal Audit Division 72 hours prior to the meeting at (714) 834-5475****

All supporting documentation is available for public review in the office of the Auditor-Controller Internal Audit Division located in the Hall of Finance and Records Building, 12 Civic Center Plaza, Room 232, Santa Ana, California 92701 during regular business hours 8:00 a.m. - 5:00 p.m., Monday through Friday.

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10:00 A.M.

- | | <u>Speaker</u> |
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| 1. Roll Call | <i>AOC Chairman,
Dr. David Carlson</i> |
| 2. Approve Audit Oversight Committee regular meeting minutes of June 2, 2016 | <i>AOC Chairman,
Dr. David Carlson</i> |
| 3. Receive and file MGO's Engagement Letter and Required Communications for FY 2016 | <i>Macias Gini & O'Connell
Linda Hurley, CPA, Partner</i> |
| 4. Discuss responsibility of a governmental audit committee's public and private members | <i>Macias Gini & O'Connell
Linda Hurley, CPA, Partner</i> |
| 5. Discuss history and provide overview of the Audit Oversight Committee | <i>AOC Chairman,
Dr. David Carlson
and AOC Vice Chair,
Mark Wille, CPA</i> |
| 6. Receive Oral Report from Performance Auditor | <i>Christopher Denham-Martinez,
Performance Auditor</i> |
| 7. Receive Oral Report on the status of Performance Audit Director recruitment | <i>Frank Kim, CEO</i> |
| 8. Receive Oral Report from Health Care Agency on HCA's Compliance Program | <i>Chi Rajalingam, PH.D., CHC
Health Care Agency
Chief Compliance Officer</i> |
| 9. Approve Auditor-Controller Internal Audit Division's FY 2015-16 4 th Quarter Status Report for the period April 1, 2016 through June 30, 2016 and approve 4 th Quarter Executive Summary of Findings for the period April 1, 2016 through June 30, 2016 | <i>Toni Smart, CPA
Auditor-Controller
Internal Audit Director</i> |
| 10. Approve 4 th Quarter FY 2015-16 External Audit Activity Quarterly Status Report for the Quarter Ended June 30, 2016 | <i>Toni Smart, CPA
Auditor-Controller
Internal Audit Director</i> |
| 11. Approve the Auditor-Controller to initiate a service contract procurement for external quality assessment with the Institute of Internal Auditors | <i>Toni Smart, CPA
Auditor-Controller
Internal Audit Director</i> |

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Public Comments: *At this time members of the public may address the AOC on any matter not on the agenda but within the jurisdiction of the AOC. The AOC may limit the length of time each individual may have to address the Committee.*

*AOC Chairman,
Dr. David Carlson*

AOC COMMENTS: *At this time, members of the AOC may comment on agenda or non-agenda matters and ask questions of or give directions to staff provided that NO action may be taken on off-agenda items unless authorized by law.*

*AOC Chairman,
Dr. David Carlson*

ADJOURNMENT:

NEXT MEETING: Regular Meeting, December 15, 2016, 10:00 a.m.