

A G E N D A

REGULAR MEETING OF THE AUDIT OVERSIGHT COMMITTEE ORANGE COUNTY, CALIFORNIA



Thursday, December 11, 2014, 3:00 p.m.

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

Mark Wille, CPA
AOC Chairman, Private Sector Member

Shari L. Freidenrich, CPA
Treasurer-Tax Collector
AOC Vice-Chair

Supervisor Shawn Nelson
Fourth District, Board Chairman
Member

Supervisor Todd Spitzer
Third District, Board Vice-Chairman
Member

Jan Grimes, CPA
Auditor-Controller
Member

Philip Cheng
Performance Audit Director
Member

Michael Giancola
County Executive Officer
Member

Dr. Dave Carlson
Private Sector Member

Sarah J. "Sally" Anderson, CPA
Private Sector Member

Gary Caporicci, CPA
Private Sector Member

Director of Internal Audit:
Deputy County Counsel:
Clerk:

Dr. Peter Hughes, CPA
Ann Fletcher
Renee Aragon

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 an item contained in the agenda, please complete a Speaker Form identifying the item(s) and deposit it in the Speaker Form Return box located next to the Clerk. If you wish to speak on a matter which does not appear on the agenda, you may do so during the Public Comment period at the beginning 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 Internal Audit Department 72 hours prior to the meeting at (714) 834-5475****

All supporting documentation is available for public review in the office of the OC Internal Audit Department 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.

3:00 P.M.

1. Roll Call

Speaker
AOC Chairman

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- | | <u>Speaker</u> |
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| 2. Approve Audit Oversight Committee regular meeting minutes of September 25, 2014. | <i>AOC Chairman</i> |
| 3. Receive Oral Report on Required Communication from External Auditors, Macias Gini & O'Connell | <i>Macias, Gini & O'Connell
Linda Hurley, Partner
Katherine Lai, Partner</i> |
| 4. Review and approve Audit Oversight Committee Revised Bylaws for Private Sector Member Changes of Staggered terms of office (AOC Meeting September 25, 2014, AOC Comments Directive). | <i>AOC Chairman</i> |
| 5. Approve OC Internal Audit Department FY14-15 1 st Quarter Status Report for the period July 1, 2014 through September 30, 2014 and approve 1 st Quarter Executive Summary of Audit Finding Summaries for the period July 1, 2014 through September 30, 2014. | <i>Dr. Peter Hughes</i> |
| 6. Approve 1 st Quarter FY14-15 External Audit Activity Quarterly Status Report for the Quarter Ended September 30, 2014. | <i>Dr. Peter Hughes</i> |
| 7. Receive and file Summary Highlights of Audit Reports Issued by Month for FY14-15 July 1 to November 30, 2014. | <i>Dr. Peter Hughes</i> |

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

AOC COMMENTS & ADJOURNMENT

AOC Chairman

AOC COMMENTS:

ADJOURNMENT:

NEXT MEETING: Regular Meeting to be determined after the appointment of the 2015 Board of Supervisors Chairman and Vice-Chairman.