

A G E N D A

REGULAR MEETING OF THE AUDIT OVERSIGHT COMMITTEE ORANGE COUNTY, CALIFORNIA



Thursday, February 19, 2015, 10:00 a.m.

HALL OF ADMINISTRATION
333 W. 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 Todd Spitzer
Third District, Board Chairman
Member

Supervisor Lisa Bartlett
Fifth District, Board Vice-Chair
Member

Eric Woolery, CPA
Auditor-Controller
Member

Philip Cheng, CIA
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.

10:00 A.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 December 11, 2014. | <i>AOC Chairman,
Mark Wille, CPA</i> |
| 3. Receive and file Required Communications of the 2014 Comprehensive Annual Financial Report (CAFR) and receive status of the Single Audit Report from External Auditors, Macias, Gini & O'Connell | <i>Macias, Gini & O'Connell
Linda Hurley, CPA, Partner
Katherine Lai, CPA, Partner</i> |
| 4. Approve OC Internal Audit Department FY14-15 2nd Quarter Status Report for the period July 1, 2014 through December 31, 2014 and approve 2nd Quarter Executive Summary of Audit Finding Summaries for the period July 1, 2014 through December 31, 2014 and receive and file Summary Highlights of Audit Reports Issued by Month for FY14-15 July 1, 2014 to January 31, 2015. | <i>AOC Chairman,
Mark Wille, CPA</i> |
| 5. Approve 2nd Quarter FY14-15 External Audit Activity Quarterly Status Report for the Quarter Ended December 31, 2014. | <i>Dr. Peter Hughes, CPA
Director of Internal Audit</i> |
| 6. Review and discuss on the matter of the Restructuring the Internal Audit Department Under Auditor-Controller (Board Directive, November 25, 2014, Item 43) | <i>AOC Chairman,
Mark Wille, CPA</i> |
| 7. Nominate and appoint Chairman and Vice-Chairman for the 2015 Audit Oversight Committee | <i>AOC Chairman,
Mark Wille, CPA</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,
Mark Wille, CPA*

AOC COMMENTS & ADJOURNMENT

AOC COMMENTS:

*AOC Chairman,
Mark Wille, CPA*

ADJOURNMENT:

NEXT MEETING: Regular Meeting, to be announced.