

A G E N D A

REGULAR MEETING OF THE AUDIT OVERSIGHT COMMITTEE ORANGE COUNTY, CALIFORNIA



Thursday, May 7, 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

Gary Caporicci, CPA
AOC Vice-Chair, Private Sector Member

Supervisor Todd Spitzer
Third District, Board Chairman
Member

Supervisor Lisa A. Bartlett
Fifth District, Board Vice-Chair
Member

Eric Woolery, CPA
Auditor-Controller
Member

Shari L. Freidenrich, CPA
Treasurer-Tax Collector
Member

Michael Giancola
County Executive Officer
Member

Dr. Peter Hughes, CPA
Interim Performance Audit Director
Non-Voting Member

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

Dr. Dave Carlson
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

A G E N D A

REGULAR MEETING OF THE AUDIT OVERSIGHT COMMITTEE ORANGE COUNTY, CALIFORNIA

- | | <u>Speaker</u> |
|--|--|
| 2. Approve Audit Oversight Committee regular meeting summary minutes of February 19, 2015. | <i>AOC Chairman,
Mark Wille, CPA</i> |
| 3. Receive and file 2014 Single Audit Report, Engagement Letter for the 2015 Comprehensive Annual Financial Report (CAFR), and Required Communications from the External Auditors, from External Auditors, Macias, Gini, & O'Connell | <i>Macias, Gini & O'Connell
Linda Hurley, CPA, Partner
Katherine Lai, CPA, Partner</i> |
| 4. Receive and file Follow-Up Status of Open External Auditor Findings (Directive AOC meeting 2/19/15, Item 3) | <i>Eric Woolery, CPA
Auditor-Controller</i> |
| 5. Receive and file Oral Status Report of AOC Subcommittee Review of Internal Audit Functions of the County of Orange (Board Directive, 11/25/14, Item 43; AOC meeting 2/19/15, Item 6) | <i>Mark Wille, CPA
AOC Chairman</i> |
| 6. Receive and file Bullet Points Communication – Brief Updates for County Leadership from the Offices of Auditor-Controller and the OC Board of Supervisors' Internal Audit and Performance Audit Departments (AOC directive 2/19/15, Items 3 & 4) | <i>Eric Woolery, CPA,
Auditor-Controller
Peter Hughes, CPA,
Director of Internal Audit</i> |
| 7. Receive and file the Auditor-Controller's Internal Audit Charter and Audit Plan for the Auditor-Controller's Mandated Audits for FY 2015-16. | <i>Eric Woolery, CPA
Auditor-Controller</i> |
| 8. Approve the Board of Supervisors' Internal Audit Department FY 15-16 Annual Audit Plan and Risk Assessment | <i>Dr. Peter Hughes, CPA
Director of Internal Audit</i> |
| 9. Receive and file the Internal Auditor's Annual Report for Fiscal Year Ending June 30, 2014 | <i>Dr. Peter Hughes, CPA
Director of Internal Audit</i> |
| 10. Approve OC Internal Audit Department FY14-15 3 rd Quarter Status Report for the period July 1, 2014 through March 31, 2015 and approve 3 rd Quarter Executive Summary of Audit Finding Summaries for the period July 1, 2014 through March 31, 2015 and receive and file Summary Highlights of Audit Reports Issued by Month for FY14-15 July 1, 2014 to March 31, 2015. | <i>Dr. Peter Hughes, CPA
Director of Internal Audit</i> |
| 11. Approve 3 rd Quarter FY14-15 External Audit Activity Quarterly Status Report for the Quarter Ended March 31, 2015. | <i>Dr. Peter Hughes, CPA
Director of Internal Audit</i> |
| Public Comments – <i>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 Mark address the Committee.</i> | <i>Mark Wille, CPA
AOC Chairman</i> |

A G E N D A

AOC COMMENTS & ADJOURNMENT

*Mark Wille, CPA
AOC Chairman*

AOC COMMENTS:

ADJOURNMENT:

NEXT MEETING: Regular Meeting, September 24, 2015, 10:00 a.m.