

# R E V I S E D A G E N D A



## REGULAR MEETING OF THE AUDIT OVERSIGHT COMMITTEE ORANGE COUNTY, CALIFORNIA

**Thursday, January 25, 2018, 10:00 a.m.**

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

### **VACANT**

AOC Chairman, Private Sector Member

### **Drew Atwater (District 1)**

AOC Vice Chairman, Private Sector Member

**Supervisor Andrew Do**  
**First District, Board Chairman**  
Member

**Supervisor Shawn Nelson**  
**Fourth District, Board Vice Chairman**  
Member

**Frank Kim**  
**County Executive Officer**  
Member

**Richard Murphy, CPA (District 2)**  
Private Sector Member

**VACANT (District 4)**  
Private Sector Member

**Robert Brown (District 5)**  
Private Sector Member

**Mark Wille, CPA (District 3)**  
Private Sector Member

### **Non-Voting Members**

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

Shari Freidenrich, CPA  
Eric Woolery, CPA  
VACANT

### **Staff**

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

Scott Suzuki, CPA  
Mark Servino  
Mari Elias

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 200, 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.**

Speaker

1. Roll Call  
*Drew Atwater  
AOC Vice Chairman*
2. Approve Audit Oversight Committee Regular Meeting Minutes of September 28, 2017  
*Drew Atwater  
AOC Vice Chairman*
3. Receive Oral Report on Required Communication from External Auditors  
*Linda Hurley, CPA, Partner,  
Macias Gini & O'Connell*
4. Receive Results of Review by AOC Vendor Evaluation Subcommittee Regarding Independent Auditing Firms for All Funds Audit Solicitation  
*Alice Sinclair, Auditor-Controller,  
Administration and Business  
Operations Manager*
5. Approve Recommendations Regarding Selection of Primary and Alternate Independent Auditing Firms to Be Presented to Board of Supervisors for Approval to Negotiate a Contract  
*Alice Sinclair, Auditor-Controller,  
Administration and Business  
Operations Manager*
6. Discussion on Status of Director of Performance Audit Vacancy and Role of the Function  
*Drew Atwater  
AOC Vice Chairman*
7. Receive Oral Report on Countywide Cybersecurity Assessment and Audit Coordination. Provide Direction to Internal Audit Division.  
*Joel Golub, OCIT,  
Chief Information Officer &  
Jake Margolis, OCIT,  
Chief Information Security Officer*
8. Approve Auditor-Controller/Internal Audit Division's FY 2017-18 1st Quarter Status Report for the Period July 1, 2017 through September 30, 2017 and approve 1st Quarter Executive Summary of Findings for the period July 1, 2017 through September 30, 2017  
*Scott Suzuki, CPA,  
Auditor-Controller,  
Acting Director of Internal Audit*
9. Approve 1st Quarter FY 2017-18 External Audit Activity Quarterly Status Report for the Quarter Ended September 30, 2017  
*Scott Suzuki, CPA,  
Auditor-Controller,  
Acting Director of Internal Audit*
10. Election of AOC Officers  
*Drew Atwater  
AOC Vice Chairman*

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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.*

*Drew Atwater  
AOC Vice Chairman*

**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.*

*Drew Atwater  
AOC Vice Chairman*

### **ADJOURNMENT:**

**NEXT MEETING:** Regular Meeting, March 29, 2018, 10:00 a.m.