

A G E N D A



REGULAR MEETING OF THE AUDIT OVERSIGHT COMMITTEE
ORANGE COUNTY, CALIFORNIA
Thursday, March 30, 2017, 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 Michelle Steel
Second District, Board Chairwoman
Member

Supervisor Andrew Do
First 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:

Shari Freidenrich, CPA

Auditor-Controller:

Eric Woolery, CPA

Performance Audit Director:

VACANT

Staff

Director of Auditor-Controller Internal Audit:

Toni Smart, CPA

Deputy County Counsel:

Mark Servino

Clerk:

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 200, Santa Ana, California 92701 during regular business hours 8:00 a.m. - 5:00 p.m., Monday through Friday.

A G E N D A

REGULAR MEETING OF THE AUDIT OVERSIGHT COMMITTEE ORANGE COUNTY, CALIFORNIA

10:00 A.M.

- | | <u>Speaker</u> |
|--|---|
| 1. Roll Call | <i>Dr. David Carlson
AOC Chairman</i> |
| 2. Approve Audit Oversight Committee regular meeting minutes of January 26, 2017 | <i>Dr. David Carlson
AOC Chairman</i> |
| 3. Receive Oral report on Comprehensive Annual Financial Report; and Required Communications with Those Charged with Governance | <i>Macias Gini & O'Connell
Linda Hurley, CPA, Partner
& Claire Moynihan,
Auditor-Controller
Director of Central
Accounting Operations</i> |
| 4. Discuss county-wide Committee of Sponsoring Organizations (COSO) training & partnership with MGO | <i>Toni Smart, CPA
Auditor-Controller
Director of Internal Audit</i> |
| 5. Approve AOC Bylaws and direct CEO to present Bylaws to the Board of Supervisors for final approval | <i>Dr. David Carlson
AOC Chairman</i> |
| 6. Appoint an Ad Hoc Committee to review AOC Training and Internal Controls | <i>Dr. David Carlson
AOC Chairman</i> |
| 7. Receive Oral report from Health Care Agency (HCA) on HCA's Compliance Program | <i>Chi Rajalingam, PH.D., CHC
Health Care Agency
Chief Compliance Officer</i> |
| 8. Receive Oral report on status of hiring Director of Performance Audit | <i>Frank Kim
Chief Executive Officer</i> |
| 9. Approve Auditor-Controller Internal Audit Division Internal Quality Assurance Self-Assessment as of February 28, 2017 | <i>Toni Smart, CPA
Auditor-Controller
Director of Internal Audit</i> |
| 10. Approve Information Technology (IT) Audit Risk Assessment Strategy, Methodology and Plan for the development of the IT Audit Plan for FY 2017-18 | <i>Toni Smart, CPA
Auditor-Controller
Director of Internal Audit
& Betty Stallworth
Auditor-Controller
Senior IT Audit Manager</i> |
| 11. Receive oral report on the request for proposals (RFP) for consultant services by a qualified, licensed certified public accounting firm to conduct independent auditing and related services for years ending June 30, 2018, 2019 and 2020 and appoint a subcommittee of AOC members who will comprise the RFP panelists for scoring the submitted proposal | <i>Claire Moynihan
Auditor-Controller
Director of Central
Accounting Operations</i> |

A G E N D A

REGULAR MEETING OF THE AUDIT OVERSIGHT COMMITTEE ORANGE COUNTY, CALIFORNIA

12. Approve Auditor-Controller Internal Audit Division's FY 2016-17 2nd Quarter Status Report for the period October 1, 2016 through December 31, 2016 and approve 2nd Quarter Executive Summary of Findings for the period October 1, 2016 through December 31, 2016

*Toni Smart, CPA
Auditor-Controller
Director of Internal Audit*

13. Approve 2nd Quarter FY 2016-17 External Audit Activity Quarterly Status Report for the Quarter Ended December 31, 2016

*Toni Smart, CPA
Auditor-Controller
Director of Internal Audit*

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.*

*Dr. David Carlson
AOC 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.*

*Dr. David Carlson
AOC Chairman*

ADJOURNMENT:

NEXT MEETING: Regular Meeting, June 22, 2017, 10:00 a.m.