

# A G E N D A

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



**Thursday, June 2, 2016, 10:00 a.m.**

HALL OF ADMINISTRATION  
333 W. Santa Ana Blvd., 2nd 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 Lisa Bartlett**  
**Fifth District, Board Chairwoman**  
Member

**Supervisor Michelle Steel**  
**Second District, Board Vice Chair**  
Member

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

**Dr. Dave Carlson**  
Private Sector Member

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

**VACANT**  
Private Sector Member

### **Non-Voting Members**

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

Shari Freidenrich, CPA  
Eric Woolery, CPA  
VACANT

### **Staff**

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

Toni Smart, CPA  
Mark Servino  
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 232, 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.

- |   | <u>Speaker</u>  |
|---|---|
| 1. Roll Call  | <i>AOC Chairman,<br/>Mark Wille, CPA</i>  |
| 2. Approve Audit Oversight Committee regular meeting minutes of February 25, 2016   | <i>AOC Chairman,<br/>Mark Wille, CPA</i>  |
| 3. Receive and file 2015 Single Audit Report and 2015 Management Letter, and an overview of the upcoming accounting and compliance standards, from the External Auditors, Macias Gini & O'Connell | <i>Macias Gini &amp; O'Connell<br/>Linda Hurley, CPA, Partner</i>                         |
| 4. Discuss Audit Oversight Committee Governance and Appointments  | <i>AOC Chairman,<br/>Mark Wille, CPA</i>  |
| 5. Approve Audit Oversight Committee Bylaws   | <i>AOC Vice Chairman,<br/>Gary Caporicci, CPA</i>   |
| 6. Approve Auditor-Controller Internal Audit Division's Charter   | <i>Toni Smart, CPA<br/>Auditor-Controller<br/>Internal Audit Director</i>                 |
| 7. Receive Oral Report on Auditor-Controller Internal Audit Division's Independence   | <i>Toni Smart, CPA<br/>Auditor-Controller<br/>Internal Audit Director</i>                 |
| 8. Nominate and appoint Chair and Vice Chair for the 2016 Audit Oversight Committee   | <i>AOC Chairman,<br/>Mark Wille, CPA</i>  |
| 9. Receive Oral Communication on the Renewal of the All Funds Audit Contract (Macias Gini & O'Connell LLP) for fiscal years 2015-16 and 2016-17   | <i>Claire Moynihan, Director<br/>Auditor-Controller Central<br/>Accounting Operations</i> |
| 10. Receive Oral report from Health Care Agency on HCA's Annual Compliance Plan   | <i>Chi Rajalingam, PH.D., CHC<br/>Health Care Agency<br/>Chief Compliance Officer</i>     |
| 11. Approve the Auditor-Controller Internal Audit Division's FY 2016-17 Annual Audit Plan and Risk Assessment   | <i>Toni Smart, CPA<br/>Auditor-Controller<br/>Internal Audit Director</i>                 |

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12. Discuss City of Placentia Embezzlement *Eric Woolery, CPA  
Auditor-Controller and  
Toni Smart, CPA, Auditor-  
Controller Internal Audit,  
Director*
13. CEO discussion on Audit Alert *Frank Kim, CEO*
14. Approve Auditor-Controller Internal Audit Division's FY 2015-16 3<sup>rd</sup> Quarter Status Report for the period January 1, 2016 through March 31, 2016 and approve 3<sup>rd</sup> Quarter Executive Summary of Findings for the period January 1, 2016 through March 31, 2016 *Toni Smart, CPA  
Auditor-Controller  
Internal Audit Director*
15. Approve 3<sup>rd</sup> Quarter FY 2015-16 External Audit Activity Quarterly Status Report for the Quarter Ended March 31, 2016 *Toni Smart, CPA  
Auditor-Controller  
Internal Audit Director*

**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:** *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.*

*AOC Chairman,  
Mark Wille, CPA*

### **ADJOURNMENT:**

**NEXT MEETING:** Regular Meeting, September 15, 2016, 10:00 a.m.