

A G E N D A

REGULAR MEETING OF THE AUDIT OVERSIGHT COMMITTEE ORANGE COUNTY, CALIFORNIA



Thursday, December 17, 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 Bartlett
Fifth District, Board Vice-Chair
Member

Eric Woolery, CPA
Auditor-Controller
Member

Shari L. Freidenrich, CPA
Treasurer-Tax Collector
Member

Frank Kim
County Executive Officer
Member

VACANT
Performance Audit Director
Member

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

Dr. Dave Carlson
Private Sector Member

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 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 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.

10:00 A.M.

1. Roll Call

Speaker
AOC Chairman,
Mark Wille, CPA

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- | | <u>Speaker</u> |
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| 2. Approve Audit Oversight Committee regular meeting minutes of September 17, 2015 | <i>AOC Chairman,
Mark Wille, CPA</i> |
| 3. Receive Oral Report from External Auditor on Required Communications; provide description of Opinion Units in the County of Orange as well as Internal Controls, specifically in the area of Cyber Security requested at AOC Meeting on May 7, 2015; provide oral status of External Auditor Coordination with CA Counties that have Internal Audit Functions Organizationally included in the Auditor-Controller's Department; and Clarification of the Single Audit Programs Selected to be Audited this FY 15-16 versus the Programs Selected last FY 14-15 | <i>Macias, Gini & O'Connell
Linda Hurley, CPA, Partner</i> |
| 4. Oral Status of Implementation of Audit Recommendations, Third Follow-Up Financial and Internal Control Audit of Treasury Cost Allocations to Pool Participants (AOC meeting September 17, 2015, Item 6; and AOC meeting February 20, 2015, Item 7) | <i>Toni Smart, CPA
Auditor-Controller
Internal Audit Director</i> |
| 5. Approve Auditor-Controller Internal Audit Division FY15-16 1st Quarter Status Report for the period July 1, 2015 through September 30, 2015 and approve 1st Quarter Executive Summary of Audit Finding Summaries for the period July 1, 2015 through September 30, 2015 | <i>Toni Smart, CPA
Auditor-Controller
Internal Audit Director</i> |
| 6. Approve 1st Quarter FY15-16 External Audit Activity Quarterly Status Report for the Quarter Ended September 30, 2015 | <i>Toni Smart, CPA
Auditor-Controller
Internal Audit Director</i> |
| 7. Receive and File Discussion Paper regarding Audit Oversight Committee Structure; Approve Audit Oversight Committee Resolution; and Direct Staff to Present to the Board of Supervisors for Final Approval | <i>Frank Kim, CEO</i> |
| 8. Discuss Accountability for Appointment of AOC Private Sector Members | <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: *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, February 25, 2016, 10:00 a.m.