

A G E N D A



REGULAR MEETING OF THE AUDIT OVERSIGHT COMMITTEE ORANGE COUNTY, CALIFORNIA

Thursday, June 14, 2018, 10:00 a.m.

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

Drew Atwater (District 1)
AOC Chairman
Private Sector Member

Robert Brown (District 5)
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 (District 2)
Private Sector Member

Mark Wille, CPA (District 3)
Private Sector Member

VACANT (District 4)
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) 834-2450 ***

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 Chairman*
2. Approve Audit Oversight Committee Regular Meeting Minutes of March 29, 2018
*Drew Atwater
AOC Chairman*
3. Receive Report on Required Communication from External Auditors
*Linda Hurley, CPA, Partner,
Macias Gini & O'Connell*
4. Receive Report on Countywide IT Risk Assessment
*Mark Cousineau, CPA, Director,
Macias Gini & O'Connell*
5. Receive Report on Transition Plan to Incoming External Audit Firm
*Roger Alfaro, CPA, Partner,
Vavrinek, Trine, Day & Co.*
6. Receive Report on Status of Hiring Director of Performance Audit
*Frank Kim
County Executive Officer*
7. Receive Report on External Audits Performed Under the Purview of the Board of Supervisors
*Frank Kim
County Executive Officer*
8. Receive Report on Criteria for Financial Reporting of County Component Units
*Eric Woolery, CPA
Auditor-Controller*
9. Receive Report on Auditor-Controller Internal Audit Division's Independence
*Scott Suzuki, CPA,
Auditor-Controller,
Director of Internal Audit*
10. Approve Auditor-Controller Internal Audit Division's Annual Risk Assessment & Audit Plan for FY 2018-19
*Scott Suzuki, CPA,
Auditor-Controller,
Director of Internal Audit*
11. Approve Auditor-Controller Internal Audit Division's FY 2017-18 3rd Quarter Status Report and Approve Executive Summary of Internal Audit Reports for the Quarter Ended March 31, 2018
*Scott Suzuki, CPA,
Auditor-Controller,
Director of Internal Audit*
12. Approve Quarterly External Audit Activity Status Report for the Quarter Ended March 31, 2018
*Scott Suzuki, CPA,
Auditor-Controller,
Director of Internal Audit*

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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 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 Chairman*

ADJOURNMENT:

NEXT MEETING: Regular Meeting, September 13, 2018, 10:00 a.m.