## AGENDA

REGULAR MEETING OF THE AUDIT OVERSIGHT COMMITTEE ORANGE COUNTY, CALIFORNIA

WEDNESDAY, December 4, 2013, 2:00 p.m.

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

Supervisor Shawn Nelson Chairman

Supervisor Pat Bates Member

Michael Giancola County Executive Officer Member

Philip Cheng Performance Audit Director Member

Bruce Hughes, CPA Public Member

Director of Internal Audit: Deputy County Counsel: Clerk: **Dr. David Carlson**, Public Member Vice-Chairman

Jan Grimes Auditor-Controller Member

Shari L. Freidenrich, CPA Treasurer-Tax Collector Member

Sarah J. "Sally" Anderson, CPA Public Member

Mark Wille, CPA Public Member

Dr. Peter Hughes, CPA Ann Fletcher Renee Aragon

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 OC Internal Audit Department 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.

## 2:00 P.M.

1. Roll Call

<u>Speaker</u>

AOC Chairman



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		<u>Speaker</u>
2.	Approve Audit Oversight Committee regular meeting minutes of September 4, 2013.	AOC Chairman
3.	Receive Verbal Status Update from External Auditors regarding the audit of the FY 12-13 Comprehensive Annual Financial Report (CAFR).	Macias, Gini & O'Connell
4.	Receive and file the Annual OC Fraud Hotline Activity Report for the Period July 1, 2012 to June 30, 2013.	Dr. Peter Hughes
5.	Approve OC Internal Audit Department FY13-14 1st Quarter Status Report for the period July 1, 2013 through September 30, 2013 and approve 1st Quarter Executive Summary of Audit Finding Summaries for the period July 1, 2013 through September 30, 2013.	Dr. Peter Hughes
6.	Approve 1st Quarter FY 13-14 External Audit Activity Quarterly Status Report for the Quarter Ended September 30, 2013.	Dr. Peter Hughes
7.	Receive and file Summary Highlights of Audit Reports Issued by Month for FY-13-14 July 1 to October 31, 2013.	Dr. Peter Hughes
<b>Public Comments</b> – 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
AOC COMMENTS & ADJOURNMENT		AOC Chairman
	AOC COMMENTS:	

**<u>NEXT MEETING</u>**: Regular Meeting, to be scheduled following the appointment of the 2014 Chairman and Vice-Chairman of the Board of Supervisors.

ADJOURNMENT: