

A G E N D A

REGULAR MEETING OF THE AUDIT OVERSIGHT COMMITTEE ORANGE COUNTY, CALIFORNIA



THURSDAY, February 20, 2014, 11:30 a.m.

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

Supervisor Shawn Nelson
Chairman

Dr. David Carlson, CPA, Public Member
Vice-Chairman

Supervisor Pat Bates
Member

Jan Grimes, CPA
Auditor-Controller
Member

Michael Giancola
County Executive Officer
Member

Shari L. Freidenrich, CPA
Treasurer-Tax Collector
Member

Philip Cheng
Performance Audit Director
Member

Sarah J. "Sally" Anderson, CPA
Public Member

Bruce Hughes, CPA
Public Member

Mark Wille, CPA
Public Member

Director of Internal Audit:
Deputy County Counsel:
Clerk:

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.

11:30 A.M.

1. Roll Call

Speaker
AOC Chairman

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- | | <u>Speaker</u> |
|---|-------------------------------------|
| 2. Approve Audit Oversight Committee regular meeting minutes of December 4, 2013. | <i>AOC Chairman</i> |
| 3. Receive the Required Communication from External Auditors | <i>Macias, Gini & O'Connell</i> |
| 4. Receive and file the Semi-Annual OC Fraud Hotline Activity Report for the Period July 1 to December 31, 2013. | <i>Dr. Peter Hughes</i> |
| 5. Receive AOC Subcommittee on Ethics and Fraud Recommendations as follows: A) Receive and file AOC Subcommittee on Fraud and Ethics meeting notes of December 23, 2013, B) Recommend that the Director of Internal Audit seek County Counsel input on the following: 1) Any proposed name change; 2) How best to ensure confidentiality of hotline complaints and associated supporting documentation; 3) Determine if any legal requirement exists to investigate anonymous complaints; and 4) Discuss the above results with the Compliance Oversight Committee, C) Discuss with other County departments that administer their own hotlines their interest and possible benefits in the consolidation of all contract services with one vendor; and D) Recommend that the Director of Internal Audit test a proposed name change of the OC Fraud Hotline to and report results at a future AOC meeting. | <i>Dr. Peter Hughes</i> |
| 6. Receive Open Item of Audit Recommendations not Implemented from Second Follow-Up Internal Control Audit of OC Public Works Countywide Fleet Management and Recommend Memo to Audit File | <i>Dr. Peter Hughes</i> |
| 7. Receive Open Item of Audit Recommendations not Implemented from Second Follow-Up Financial and Internal Control Audit of Treasury Cost Allocations to Pool Participants and Recommend Memo to Audit File | <i>Dr. Peter Hughes</i> |
| 8. Receive Verbal Status of Internal Audit Department Peer Review | <i>Dr. Peter Hughes</i> |
| 9. Approve OC Internal Audit Department FY13-14 2nd Quarter Status Report for the period July 1, 2013 through December 31, 2013 and approve 2nd Quarter Executive Summary of Audit Finding Summaries for the period July 1, 2013 through December 31, 2013. | <i>Dr. Peter Hughes</i> |
| 10. Approve 2nd Quarter FY 13-14 External Audit Activity Quarterly Status Report for the Quarter Ended December 31, 2013. | <i>Dr. Peter Hughes</i> |
| 11. Receive and file Summary Highlights of Audit Reports Issued by Month for FY-13-14 July 1 to January 31, 2014. | <i>Dr. Peter Hughes</i> |
| 12. Nominate and appoint Chairman and Vice-Chairman for the 2014 Audit Oversight Committee | <i>AOC Chairman</i> |

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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.*

AOC COMMENTS & ADJOURNMENT

AOC Chairman

AOC COMMENTS:

ADJOURNMENT:

NEXT MEETING: Regular Meeting, to be scheduled.