

A G E N D A

REGULAR MEETING OF THE AUDIT OVERSIGHT COMMITTEE ORANGE COUNTY, CALIFORNIA



WEDNESDAY, May 2, 2012, 10:00 a.m.

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

Supervisor Shawn Nelson
Chairman

Dr. David Carlson, Public Member
Vice-Chairman

Supervisor John M.W. Moorlach
Member

Jan Grimes
Chief Deputy Auditor-Controller
Member

Thomas G. Mauk
Member

Shari L. Freidenrich
Ex-Officio Member (non-voting)

Steve Danley
Ex-Officio Member (non-voting)

Director of Internal Audit
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.

10:00 A.M.

- | | <u>Speaker</u> |
|---|------------------------------------|
| 1. Roll Call | AOC Chairman |
| 2. Approve Audit Oversight Committee regular meeting minutes of March 15, 2012 | AOC Chairman |
| 3. Receive and file SAS 114 Required Communication from External Auditors Vavrinek, Trine, Day & Company, LLP | Vavrinek, Trine,
Day & Co., LLP |

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- | | <u>Speaker</u> |
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| 4. Receive and file status from CFO on Performance Audit Department Audit recommendation of CEO/Risk Management, Enterprise Risk Management | <i>Bob Franz, CFO</i> |
| 5. Approve Draft Internal Audit Department Fiscal Year 2012-13 Audit Plan and Risk Assessment | <i>Dr. Peter Hughes, CPA
Director of Internal Audit</i> |
| 6. Receive and file OC Fraud Hotline Activity Report for the Period July 1, 2012 through December 31, 2012 (Audit No. 1103-B) | <i>Dr. Peter Hughes, CPA
Director of Internal Audit</i> |
| 7. Approve Proposed Amended AOC Bylaws for private sector membership clarification and present to the Board of Supervisors for final approval | <i>Dr. Peter Hughes, CPA
Director of Internal Audit</i> |
| 8. Approve Audit Oversight Committee 2011 Annual Report to be presented to Board of Supervisors in compliance with AOC Charter (Section 7.1) | <i>Dr. Peter Hughes, CPA
Director of Internal Audit</i> |
| 9. Receive and file oral status from AOC Subcommittee established to evaluate language and compliance issues of AOC Charter (AOC Meeting, March 15, 2012, Item 4) | <i>Subcommittee Members
Dr. David Carlson
Steve Danley</i> |
| 10. Receive and file Status Report on Auditor-Controller Internal Audit Unit Audit Activity for July 1, 2011 through March 31, 2012 | <i>Jan Grimes, Chief Deputy Auditor-Controller</i> |
| 11. Approve OC Internal Audit Department 3rd Quarter Status Report for FY 11/12 for the period July 1, 2011 through March 31, 2012 and approve 3rd Quarter Executive Summary of Audit Finding Summaries for the period July 1, 2011 through March 31, 2012 | <i>Dr. Peter Hughes, CPA
Director of Internal Audit</i> |
| 12. Approve External Audit Coverage 3rd Quarter Status Report FY 11/12 for the period July 1, 2011 through March 31, 2012 <ul style="list-style-type: none"> • Health Care Agency representative available to address new issue | <i>Dr. Peter Hughes, CPA
Director of Internal Audit</i> |
| 13. Receive and file Summary Highlights of Audit Reports Issued by Month for July 1, 2011 to April 30, 2012 | <i>Dr. Peter Hughes, CPA
Director of Internal Audit</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

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Speaker

AOC Chairman

AOC COMMENTS & ADJOURNMENT

AOC COMMENTS:

ADJOURNED:

NEXT MEETING: Regular Meeting, to be scheduled in August 2012