

A G E N D A

REGULAR MEETING OF THE AUDIT OVERSIGHT COMMITTEE ORANGE COUNTY, CALIFORNIA



Thursday, January 26, 2017, 10:00 a.m.

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

Dr. David Carlson (District 3)
AOC Chairman, Private Sector Member

Mark Wille, CPA (District 2)
AOC Vice Chair, Private Sector Member

Supervisor Michelle Steel
Second District, Board Chairwoman
Member

Supervisor Andrew Do
First District, Board Vice Chair
Member

Frank Kim
County Executive Officer
Member

Drew Atwater (District 1)
Private Sector Member

Robert Brown (District 5)
Private Sector Member

Peter Agarwal (District 4)
Private Sector Member

Non-Voting Members

Treasurer-Tax Collector:
Auditor-Controller:
Performance Audit Director:

Shari Freidenrich, CPA
Eric Woolery, CPA
VACANT

Staff

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 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) 834-5475****

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.

A G E N D A

REGULAR MEETING OF THE AUDIT OVERSIGHT COMMITTEE ORANGE COUNTY, CALIFORNIA

10:00 A.M.

Speaker

1. Roll Call
*AOC Chairman,
Dr. David Carlson*
2. Approve Audit Oversight Committee regular meeting minutes of September 15, 2016
*AOC Chairman,
Dr. David Carlson*
3. Receive Oral report on MGO's Financial Statement Audits and Single Audit
*Macias Gini & O'Connell
Linda Hurley, CPA, Partner*
4. Approve AOC Bylaws and appoint an Ad Hoc Committee to review AOC Training and Internal Controls; and direct CEO to present to the Board of Supervisors for final approval
*AOC Chairman,
Dr. David Carlson*
5. Receive Oral report on department management responses with "Do Not Concur", Public Guardian and Flood (Public Works); Audit No. 1421 – Internal Control Audit: OC Public Works/OC Flood Special Revenue Funds for the Year Ended April 30, 2015, Audit No. 1524 – Internal Control Audit: Health Care Agency/Public Guardian Selected Processes and Controls as of December 31, 2015
*Toni Smart, CPA
Auditor-Controller
Internal Audit Director*
6. Receive Open Item of Audit Recommendation Not Implemented from Audit No. 1353-F2 (Reference 1652) Second Follow-Up Information Technology Audit of Sheriff-Coroner Computer General Controls
*Toni Smart, CPA
Auditor-Controller
Internal Audit Director*
7. Receive Oral report from Health Care Agency on HCA's Compliance Program
*Chi Rajalingam, PH.D., CHC
Health Care Agency
Chief Compliance Officer*
8. Receive Oral report on status of hiring Performance Audit Director
Frank Kim, CEO
9. Receive Oral report on status of AOC Website and Contract database
*Toni Smart, CPA
Auditor-Controller
Internal Audit Director*
10. Approve Auditor-Controller Internal Audit Division's FY 2016-17 1st Quarter Status Report for the period July 1, 2016 through September 30, 2016 and approve 1st Quarter Executive Summary of Findings for the period July 1, 2016 through September 30, 2016
*Toni Smart, CPA
Auditor-Controller
Internal Audit Director*

A G E N D A

REGULAR MEETING OF THE AUDIT OVERSIGHT COMMITTEE ORANGE COUNTY, CALIFORNIA

11. Approve 1st Quarter FY 2016-17 External Audit Activity Quarterly Status Report for the Quarter Ended September 30, 2016

*Toni Smart, CPA
Auditor-Controller
Internal Audit Director*

12. Vote for 2017 Audit Oversight Committee Chair and Vice Chair

*AOC Chairman,
Dr. David Carlson*

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,
Dr. David Carlson*

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,
Dr. David Carlson*

ADJOURNMENT:

NEXT MEETING: Regular Meeting, March 23, 2017, 10:00 a.m.