

A G E N D A



REGULAR MEETING OF THE AUDIT OVERSIGHT COMMITTEE
ORANGE COUNTY, CALIFORNIA
Thursday, June 1, 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 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.

- | | <u>Speaker</u> |
|---|---|
| 1. Roll Call | <i>Dr. David Carlson
AOC Chairman</i> |
| 2. Approve Audit Oversight Committee Regular Meeting Minutes of March 30, 2017 | <i>Dr. David Carlson
AOC Chairman</i> |
| 3. Receive Single Audit Report, Communication with Those Charged with Governance at the Conclusion of the Audit FY 2016, Management Letter FY 2016, Communication with Those Charged with Governance during Planning and Audit Engagement Letter FY 2017 | <i>Macias Gini & O'Connell
Linda Hurley, CPA, Partner</i> |
| 4. Receive Oral Report on County Cyber Security Program and Audit Coordination | <i>Jake Margolis, CEO/IT Chief
Information Security Officer
& Betty Stallworth, Auditor-
Controller Senior IT Audit
Manager</i> |
| 5. Receive Oral Report on Auditor-Controller Internal Audit Division's Independence | <i>Toni Smart, CPA
Auditor-Controller
Director of Internal Audit</i> |
| 6. Receive Oral Report on External Assessment Performed by the Institute of Internal Auditors (IIA) | <i>Toni Smart, CPA
Auditor-Controller
Director of Internal Audit</i> |
| 7. Approve the Auditor-Controller Internal Audit Division's FY 2017-18 Annual Audit Plan and Risk Assessment | <i>Toni Smart, CPA
Auditor-Controller
Director of Internal Audit</i> |
| 8. Receive Oral Report on Status of Hiring Director of Performance Audit | <i>Frank Kim
Chief Executive Officer</i> |
| 9. Receive Oral Report on Status of the Request for Proposals (RFP) for Consultant Services for Independent Auditing and Related Services | <i>Alice Sinclair,
Auditor-Controller
Administration and Business
Operations Manager</i> |
| 10. Approve Auditor-Controller Internal Audit Division's FY 2016-17 3rd Quarter Status Report for the period January 1, 2017 through March 31, 2017 and approve 3rd Quarter Executive Summary of Findings for the period January 1, 2017 through March 31, 2017 | <i>Toni Smart, CPA
Auditor-Controller
Director of Internal Audit</i> |
| 11. Approve 3rd Quarter FY 2016-17 External Audit Activity Quarterly Status Report for the Quarter Ended March 31, 2017 | <i>Toni Smart, CPA
Auditor-Controller
Director of Internal Audit</i> |
| 12. Receive Oral Report on COSO Usage in the County, Green Book or COSO County Acceptance, Internal Audit and the Systemic Cause of a Finding, and Performance Auditor and COSO Audit at the Department | <i>Mark Wille
AOC Vice Chair</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.*

*Dr. David Carlson
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.*

*Dr. David Carlson
AOC Chairman*

ADJOURNMENT:

NEXT MEETING: Regular Meeting, September 28, 2017, 10:00 a.m.