COUNTY OF ORANGE
AUDIT OVERSIGHT COMMITTEE
March 15, 2007, 3:30 p.m.
Hall of Administration
Fifth Floor, Conference Room B
10 Civic Center Plaza
Santa Ana, California

AGENDA

	TOPIC	SPEAKER
1.	Call to Order	Dr. David Carlson, Chairman Audit Oversight Committee
2.	Approval of the Minutes from November 16, 2006 Recommended Action: Approve	Dr. David Carlson, Chairman Audit Oversight Committee
3.	Required Communications (SAS 61), Draft Single Audit and Draft Management Letter from Macias, Gini & O'Connell Recommended Action: Discussion	Macias, Gini & O'Connell
4.	Auditor-Controller's Plan for Reassuming Direct Responsibility of Auditor-Controller Mandates Recommended Action: Discussion A-C has statutory responsibility over the Treasury Fund Audits (TFA) and Probation Audits. The A-C is discontinuing his contract with IAD to perform TFA and Probation Department Biannual Audits and instead the A-C will now directly conduct these audits and reviews.	Hon. David Sundstrom Auditor-Controller
5.	Peer Review RFP Recommended Action: Discussion A-C will provide update on the required peer review of the Internal Audit Department. The due date for finished results is August 2007.	Hon. David Sundstrom Auditor-Controller
6.	Revision of the Bylaws of the Audit Oversight Committee. Recommended Action: a. Change the membership of the AOC as follows: Change the Treasurer-Tax Collector from ex-officio to standing voting member, retain the Auditor Controller and County Executive Officer and remove Chairman and Vice-Chairman of the Board and add five public members, to be selected by each Member of the Board of Supervisors representing each district; and b. Revise Rule 12, paragraph a, to delete the AOC's authority to "oversee the establishment and maintenance of the county's internal control structure."	Hon. David Sundstrom Auditor-Controller
7.	Election of Officers Recommended Action: Nominate and Elect Chairman and Vice Chairman of the Audit Oversight Committee 2007	Chairman Audit Oversight Committee
8.	Status Report as of 12/31/06, Audit Plan Year 06-07 Recommended Action: Receive and file	Dr. Peter Hughes, Director Internal Audit Department
9.	External Audit Coverage, Second Quarter 06/07, 9/30/06-12/31/06 Recommended Action: Receive and file	Dr. Peter Hughes, Director Internal Audit Department
10.	Executive Summaries of Audit Assignments, 9/30/06-12/31/06 Recommended Action: Receive and file	Dr. Peter Hughes, Director Internal Audit Department

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11.	Next Meeting: Set AOC Meeting Date • Agenda Item Suggestions/Action	Chairman, Audit Oversight Committee
12.	Public Comments	Chairman Audit Oversight Committee
13.	Adjournment	Chairman Audit Oversight Committee