

# A G E N D A



## REGULAR MEETING OF THE AUDIT OVERSIGHT COMMITTEE ORANGE COUNTY, CALIFORNIA

**Thursday, March 29, 2018, 10:00 a.m.**

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

**Drew Atwater (District 1)**  
AOC Chairman, Private Sector Member

**Robert Brown (District 5)**  
AOC Vice Chairman, Private Sector Member

**Supervisor Andrew Do**  
**First District, Board Chairman**  
Member

**Supervisor Shawn Nelson**  
**Fourth District, Board Vice Chairman**  
Member

**Frank Kim**  
**County Executive Officer**  
Member

**Richard Murphy (District 2)**  
Private Sector Member

**Mark Wille, CPA (District 3)**  
Private Sector Member

**VACANT (District 4)**  
Private Sector Member

### **Non-Voting Members**

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

Shari Freidenrich, CPA  
Eric Woolery, CPA  
VACANT

### **Staff**

Auditor-Controller Internal Audit:  
Deputy County Counsel:  
Clerk:

Scott Suzuki, CPA  
Mark Servino  
Mari Elias

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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## REGULAR MEETING OF THE AUDIT OVERSIGHT COMMITTEE ORANGE COUNTY, CALIFORNIA

**10:00 A.M.**

Speaker

1. Roll Call  
*Drew Atwater  
AOC Chairman*
2. Approve Audit Oversight Committee Regular Meeting Minutes of January 25, 2018  
*Drew Atwater  
AOC Chairman*
3. Receive Report on Required Communication from External Auditors  
*Linda Hurley, CPA, Partner,  
Macias Gini & O'Connell*
4. Receive Report on Status of Hiring Director of Performance Audit  
*Frank Kim  
Chief Executive Officer*
5. Approve Auditor-Controller Internal Audit Division's FY 2017-18 2nd Quarter Status Report for the Period October 1, 2017 through December 31, 2017 and Approve 2nd Quarter Executive Summary of Findings for the Period October 1, 2017 through December 31, 2017  
*Scott Suzuki, CPA,  
Auditor-Controller,  
Director of Internal Audit*
6. Approve 2nd Quarter FY 2017-18 External Audit Activity Quarterly Status Report for the Quarter Ended December 31, 2017  
*Scott Suzuki, CPA,  
Auditor-Controller,  
Director of Internal Audit*

**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.*

*Drew Atwater  
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.*

*Drew Atwater  
AOC Chairman*

**ADJOURNMENT:**

**NEXT MEETING:** Regular Meeting, June 7, 2018, 10:00 a.m.

# ORANGE COUNTY AUDIT OVERSIGHT COMMITTEE MEETING

## Agenda Revision

*Note: This supplemental agenda shows items that have been added, continued, deleted or modified.*

MARCH 29, 2018

The Orange County Audit Oversight Committee Meeting Agenda Revision shows the addition of two items:

7. Discuss recommendation to the Board of Supervisors to retain a management consultant to perform a performance audit of (a) Treasurer-Tax Collector and (b) the Auditor-Controller's Internal Audit function and develop recommendations to improve independence and effectiveness of the internal audit function *Drew Atwater  
AOC Chairman*
  
8. Discuss the Audit Oversight Committee's role with respect to audits conducted by auditors specially retained by the Board of Supervisors *Drew Atwater  
AOC Chairman*