

A G E N D A

REGULAR MEETING OF THE AUDIT OVERSIGHT COMMITTEE ORANGE COUNTY, CALIFORNIA



WEDNESDAY, September 4, 2013, 10:00 a.m.

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

Supervisor Shawn Nelson
Chairman

Dr. David Carlson, Public Member
Vice-Chairman

Supervisor Pat Bates
Member

Jan Grimes
Auditor-Controller
Member

Michael Giancola
County Executive Officer
Member

Shari L. Freidenrich, CPA
Treasurer-Tax Collector
Member

Philip Cheng
Performance Audit Director
Ex-Officio Member (non-voting)

Sarah J. "Sally" Anderson, CPA
Public Member

Bruce Hughes, CPA
Public Member

Mark Wille, CPA
Public Member

Director of Internal Audit:
Deputy 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.

1. Roll Call

Speaker
AOC Chairman

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- | | <u>Speaker</u> |
|--|-------------------------------------|
| 2. Approve Audit Oversight Committee regular meeting minutes of May 22, 2013. | <i>AOC Chairman</i> |
| 3. Receive required communication from External Auditors Macias, Gini & O'Connell, LLP. | <i>Macias, Gini & O'Connell</i> |
| 4. Approved amended Audit Oversight Committee Bylaws changing ex-officio membership of Performance Audit Director to become a voting member (prior AOC meeting dates: Nov 7, 2012 and May 22, 2013). | <i>Dr. Peter Hughes</i> |
| 5. Discuss changing the name of the OC Fraud Hotline. | <i>Dr. Dave Carlson</i> |
| 6. Approve OC Internal Audit Department FY12-13 4th Quarter Status Report for the period July 1, 2012 through June 30, 2013 and approve 4th Quarter Executive Summary of Audit Finding Summaries for the period April 1, 2013 through June 30, 2013. | <i>Dr. Peter Hughes</i> |
| 7. Approve 4th Quarter FY 12-13 External Audit Activity Quarterly Status Report for the quarter ended June 30, 2013. | <i>Dr. Peter Hughes</i> |
| 8. Receive and file Summary Highlights of Audit Reports Issued by Month for FY 12-13 July 1, 2012 to June 30, 2013 and beginning FY-13-14 July 1 to July 30, 2013. | <i>Dr. Peter Hughes</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

AOC COMMENTS & ADJOURNMENT

AOC Chairman

AOC COMMENTS:

ADJOURNMENT:

NEXT MEETING: Regular Meeting, to be scheduled.