

A G E N D A

REGULAR MEETING OF THE AUDIT OVERSIGHT COMMITTEE ORANGE COUNTY, CALIFORNIA



Tuesday, June 3, 2014, 10:00 a.m.

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

Mark Wille, CPA
Chairman, Public Member

Shari L. Freidenrich, CPA
Treasurer-Tax Collector
Vice-Chair

Supervisor Shawn Nelson
Fourth District
Member

Supervisor Pat Bates
Fifth District
Member

Jan Grimes, CPA
Auditor-Controller
Member

Philip Cheng
Performance Audit Director
Member

Michael Giancola
County Executive Officer
Member

Sarah J. "Sally" Anderson, CPA
Public Member

Bruce Hughes, CPA
Public Member

Dr. Dave Carlson, 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

A G E N D A

REGULAR MEETING OF THE AUDIT OVERSIGHT COMMITTEE ORANGE COUNTY, CALIFORNIA

- | | <u>Speaker</u> |
|--|-------------------------------------|
| 2. Approve Audit Oversight Committee regular meeting minutes of February 20, 2014. | <i>AOC Chairman</i> |
| 3. Receive the required communication from External Auditors and receive presentation of top 3-5 risk areas in the County of Orange and how they are audited. | <i>Macias, Gini & O'Connell</i> |
| 4. Appoint an AOC Subcommittee for six months to establish New AOC Member Orientation and return to AOC at a future date for review and further action. | <i>AOC Chairman</i> |
| 5. Receive and file the Auditor-Controller's Internal Audit Charter and Audit Plan for Auditor-Controller Mandated Audits for FY 2014-15 | <i>Jan Grimes</i> |
| 6. Receive oral status report on AOC Subcommittee on Ethics and Fraud Recommendations (AOC Meeting February 20, 2014, Item 5) | <i>Dr. Peter Hughes</i> |
| 7. Receive oral status report on adequacy of internal controls involving security and safety of PA/PG firearms. | <i>Dr. Peter Hughes</i> |
| 8. Receive and file External Quality Assessment/Peer Review of the Orange County Internal Audit Department for the period July 1, 2010 to June 30, 2013 | <i>Dr. Peter Hughes</i> |
| 9. Receive and file FY 12-13 Internal Auditor's Annual Report | <i>Dr. Peter Hughes</i> |
| 10. Approve the FY 14-15 Annual Audit Plan and Risk Assessment | <i>Dr. Peter Hughes</i> |
| 11. Approve OC Internal Audit Department FY13-14 3rd Quarter Status Report for the period July 1, 2013 through March 31, 2014 and approve 3rd Quarter Executive Summary of Audit Finding Summaries for the period July 1, 2013 through March 31, 2014. | <i>Dr. Peter Hughes</i> |
| 12. Approve 3rd Quarter FY 13-14 External Audit Activity Quarterly Status Report for the Quarter Ended March 31, 2014. | <i>Dr. Peter Hughes</i> |
| 13. Receive and file Summary Highlights of Audit Reports Issued by Month for FY-13-14 July 1 to April 30, 2014. | <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

A G E N D A

AOC COMMENTS & ADJOURNMENT

AOC Chairman

AOC COMMENTS:

ADJOURNMENT:

NEXT MEETING: Regular Meeting, September 10, 2014, 10:00 a.m.