

A G E N D A



REGULAR MEETING OF THE AUDIT OVERSIGHT COMMITTEE ORANGE COUNTY, CALIFORNIA

Thursday, September 28, 2017, 10:00 a.m.

HALL OF ADMINISTRATION
333 W. Santa Ana Blvd., 2nd Floor
Conference Room 206
Santa Ana, California 92701

Dr. David Carlson (District 3)
AOC Chairman, Private Sector Member

VACANT
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

Richard Murphy, CPA (District 2)
Private Sector Member

VACANT (District 4)
Private Sector Member

Robert Brown (District 5)
Private Sector Member

Non-Voting Members

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

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.

Speaker

1. Roll Call
*Dr. David Carlson
AOC Chairman*
2. Approve Audit Oversight Committee Regular Meeting Minutes of June 1, 2017
*Dr. David Carlson
AOC Chairman*
3. Receive Oral Report on Required Communication from External Auditors and Signed Engagement Letter
*Macias Gini & O'Connell
Linda Hurley, CPA, Partner*
4. Receive Oral Report on County's Cyber Security Program and Audit Coordination
*Jake Margolis, Chief
Information Security Officer*
5. Receive Oral Report on County's Comprehensive Framework of Internal Control
*Eric Woolery, CPA
Auditor-Controller &
Frank Kim,
Chief Executive Officer*
6. Receive External Quality Assessment Report from Institute of Internal Auditors
*Toni Smart, CPA
Auditor-Controller
Director of Internal Audit*
7. Receive Oral Report on Status of Hiring Director of Performance Audit
*Frank Kim
Chief Executive Officer*
8. Receive Oral Report on County Procurement Office's Compliance Review Process
*Rob Richardson
County Procurement Officer*
9. Discussion of When to Consider an Audit Completed When One of the Findings Is a Critical Control Weakness and Audit Report Confidentiality
*Dr. David Carlson
AOC Chairman &
Toni Smart, CPA
Auditor-Controller
Director of Internal Audit*
10. Approve Auditor-Controller Internal Audit Division's FY 2016-17 4th Quarter Status Report for the period April 1, 2017 through June 30, 2017 and approve 4th Quarter Executive Summary of Findings for the period April 1, 2017 through June 30, 2017
*Toni Smart, CPA
Auditor-Controller
Director of Internal Audit*
11. Approve 4th Quarter FY 2016-17 External Audit Activity Quarterly Status Report for the Quarter Ended June 30, 2017
*Toni Smart, CPA
Auditor-Controller
Director of Internal Audit*
12. Election of New Vice Chair
*Dr. David Carlson
AOC Chairman*

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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, January 25, 2018, 10:00 a.m.