

S U M M A R Y M I N U T E S

REGULAR MEETING OF THE AUDIT OVERSIGHT COMMITTEE
ORANGE COUNTY, CALIFORNIA



Thursday, September 15, 2016, 10:00 a.m.

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

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

Mark Wille, CPA (District 2)
AOC Vice Chair, Private Sector Member

Supervisor Lisa Bartlett
Fifth District, Board Chairwoman
Member

Supervisor Michelle Steel
Second District, Board Vice Chair
Member

Frank Kim
County Executive Officer
Member

Drew Atwater (District 1)
Private Sector Member

Robert Brown (District 5)
Private Sector Member

Peter Agarwal (District 4)
Private Sector Member

Present Non-Voting Members

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

Paul Gorman Proxy for Shari Freidenrich, CPA
Eric Woolery, CPA
VACANT

Present Staff

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

Toni Smart, CPA
Mark Servino
Maribel Garcia

ATTENDANCE: David Carlson, AOC Chairman and Private Sector Member; Peter Agarwal, Private Sector Member; Robert Brown, Private Sector Member; Frank Kim, County Executive Officer; Arie Dana, Proxy for Supervisor Michelle Steel; Drew Atwater, Private Sector Member; Mark Wille, CPA, AOC Vice Chair, Private Sector Member; Paul Walters, Proxy for Supervisor Lisa Bartlett

10:00 A.M.

1. Roll Call

AOC Chairman Dr. Carlson called the meeting to order at 10:01 a.m.
Attendance of AOC members is noted above.

2. Approve Audit Oversight Committee regular meeting minutes of June 2, 2016.

Motion to approve June 2, 2016 minutes of the Audit Oversight Committee by Mr. Wille, seconded by Mr. Atwater.

S U M M A R Y M I N U T E S

All in favor, none opposed. The item carried.

Approved as recommended.

3. Receive and file MGO's Engagement Letter and Required Communications for FY 2016 from External Auditors Macias Gini & O'Connell

Ms. Hurley stated that in addition to auditing the county's basic financial statements, their auditing firm's engagement letter delineates other deliverables. Hurley added that the District Attorney's Office engaged Macias Gini & O'Connell in a subordinate contract of their master contract to audit three grants they administer under their insurance programs. Mr. Agarwal asked Ms. Hurley what the scope of those audits was going to be. Ms. Hurley replied that the scope would be for compliance with grant requirements, and that there would be a Schedule of Revenue and Expenses in the final reports. Ms. Hurley indicated that Macias Gini & O'Connell is working on the Comprehensive Annual Financial Report (CAFR) and is scheduled to issue an opinion on Thursday, December 15th, the date of the next AOC meeting. Ancillary reports for John Wayne Airport will be issued by the end of November.

Ms. Hurley stated that CalOptima and Orange County Children & Families Commission (OCCFC) are included in the CAFR. However, CalOptima and OCCFC are audited by separate auditing firms. Macias Gini & O'Connell has engaged in communication with those firms and intends to rely on the respective firms' work and their own auditing opinion. Mr. Agarwal asked Ms. Hurley why CalOptima is being included and was not previously. Ms. Hurley replied that in the last two years there was a GASB standard that was evaluated and implemented: the county identified CalOptima as meeting the GASB standards to be included in the financial report of the county. Mr. Agarwal asked Ms. Hurley what the deciding factors were for including CalOptima. Ms. Hurley replied that the decision was based on the influence the Board of Supervisors had over the governing board at CalOptima. Mr. Agarwal asked for further clarification. Ms. Smart stated that it met the criteria of the GASB and reiterated what Ms. Hurley said regarding the influence the Board of Supervisors had over the CalOptima board.

Mr. Agarwal indicated that there must be other county agencies that are not audited and asked Ms. Hurley if they would be included. Ms. Hurley replied that the county evaluates these entities yearly and that there may be some entities that meet the criteria but are insignificant to the county overall, and are excluded from financial reporting. Ms. Hurley stated that OCTA does not meet the criteria to be included in the CAFR. Mr. Kim stated that the county BOS sits on the CalOptima Board, and also appoints the CalOptima Board Members because the BOS has the significant authority to establish the governing body. Compared to OCTA, while the county has board members that sit on OCTA, the county does not have as many seats and does not have control over the appointment process.

4. Discuss responsibility of a governmental audit committee's public and private members

Mr. Godsey stated that the County of Orange Bankruptcy and Enron have had a big impact on internal and external auditing, and audit committees. Due to issues at Enron, members of auditing committees now have to be comprised of external experts in finance or accounting. Mr. Godsey stated that it is challenging to find qualified people to serve on audit committees because of the technical knowledge required and because of the personal exposure. Mr. Agarwal asked Mr. Godsey what the difference was between an advisory committee and a governance committee. Mr. Godsey replied that an advisory committee acts on behalf of the Board of Supervisors. Mr. Agarwal added that a governance committee is responsible for decision making.

5. Discuss history and provide overview of the Audit Oversight Committee

Mr. Wille stated that the AOC can highlight any issues to a Supervisor when the AOC is unable to resolve an issue, and indicated that the AOC members have been appointed by the BOS but that the AOC members have a responsibility to the taxpayers and to what is best for the county. Mr. Wille

S U M M A R Y M I N U T E S

stated that as an internal control system for the county, the AOC is responsible for monitoring external auditors, internal audit staff, and the performance auditor.

Mr. Wille reported that the AOC Charter has been approved by the BOS but the bylaws have not. Mr. Wille stated he would like Dr. Carlson to appoint an ad hoc committee to review the bylaws and make necessary changes by the next AOC meeting. Mr. Wille stated that the bylaws would then be forwarded to the BOS for voting.

Dr. Carlson appointed an ad hoc committee to review and make recommendations related to the bylaws. The appointed members are Mr. Wille, Mr. Kim, Dr. Carlson, Ms. Smart, Mr. Servino, and Mr. Agarwal. Dr. Carlson stated that he is proud of the control the AOC has over internal audits in the county.

6. Receive Oral Report from Performance Auditor

Mr. Denham-Martinez stated that in April, Mr. Cheng departed from the county and Dr. Hughes was appointed as Interim Performance Auditor (PA). The follow up audit of HRS was completed, received, and filed by the BOS in September. There was an open audit of OC Parks that was not submitted in a timely manner because Dr. Hughes retired prior to completion of that report. The OC Parks report remains open and direction would be needed by the new PA Director. Mr. Denham-Martinez stated that he worked with the County Executive Office on a business proposal with the intent of providing the BOS with best practices, analytics, and performance management to consider potential restructuring of the office; the BOS considered it but chose not to take the recommendations. Mr. Denham-Martinez stated that he did an informal follow up of county purchasing and a follow up review of county-wide fleet. Work papers for both reviews are compiled and pending the new director's review.

7. Receive Oral Report on the status of Performance Audit Director recruitment

Mr. Kim stated that the BOS has completed their initial interview process and selected 3 candidates for a second interview. Mr. Kim stated that he expects the job announcement in early September. Mr. Wille asked Mr. Kim to sit with the new PA and help the new PA figure out what the BOS will have as their mandate. Mr. Wille requested that the PA have a statement regarding their thoughts on oversight at the next AOC meeting in December. Mr. Kim stated that he planned to meet with the PA, and that his expectation is to follow a similar process to what occurred with Internal Audit: The PA will develop an audit plan, present it to the AOC, take the plan to the BOS once approved by the AOC, and then the BOS may adopt the annual audit plan. Mr. Kim added that per the charter process, Performance Audit holds a seat within the AOC.

Mr. Agarwal asked Mr. Kim what has changed as far as responsibilities for the PA because Mr. Agarwal reviewed the previous PA's notes, and found that this PA department and responsibilities are smaller. Mr. Kim replied that the budget has not changed and that the department is small because there is a high number of vacancies. Mr. Kim stated that he expects those vacancies to be filled once the new PA is hired. Mr. Dana Arie stated that there will be some start up time as the new PA will have to select their staff. Mr. Paul Walters stated that the only difference is that the AOC previously did not have oversight over the PA.

8. Receive Oral Report from Health Care Agency on HCA's Compliance Program

Dr. Rajalingam stated that to date, HCA has had 61 compliance issues, similar to last year. There have been 76 privacy issues to date, reflecting a slight uptick from last year. Dr. Rajalingam stated that the annual compliance training for HCA staff will be rolled out in October 2016. Dr. Rajalingam stated that HCA staff will be conducting unannounced audits of clinics to mitigate risks of HIPAA.

S U M M A R Y M I N U T E S

Mr. Agarwal asked Dr. Rajalingam when the last time HCA Compliance conducted an audit of cybersecurity for HIPAA. Dr. Rajalingam answered that the office is in the process of setting one up through the IT Security team as early as October. Mr. Agarwal asked Dr. Rajalingam when the last audit for cybersecurity was. Dr. Rajalingam replied that the last audit was completed in 2013. Mr. Agarwal asked Dr. Rajalingam what the findings were in the last audit and if there were any actionable items. Dr. Rajalingam responded that she was briefed on the results and that findings included inappropriate access to various secured areas, resulting in updated policies and procedures regarding security and privacy.

Ms. Bullock added that ECFirst was the consultant engaged to complete a full HIPAA security risk assessment, tied to the implementation of the electronic health records (EHR). Ms. Bullock stated that ECFirst gave HCA a rated score for compliance and risk assessment for cybersecurity of 90% (Pass). Ms. Bullock stated that security controls could benefit from some improvement but administrative and physical controls, and data center are good. Ms. Bullock stated that the area that needed the most work was the Policies and Procedures; such updates require experts working together and integration of process changes with the procedures. Ms. Bullock stated that HCA engaged a firm to challenge the HCA security measures, and found that staff disclosed information. Ms. Bullock stated they are in the process of engaging another vendor to conduct another evaluation.

Mr. Agarwal asked Ms. Bullock if there has been a breach within the last three years. Both Ms. Bullock and Dr. Rajalingam indicated that there have been breaches. Ms. Bullock stated that a risk analysis was conducted for the level of severity of those breaches and was reported, as needed, to the state and HHS. Mr. Agarwal asked Ms. Bullock if there was an action plan for when a breach occurs. Ms. Bullock replied that many breaches are staff sending emails to the wrong recipient and, in the event that information is mailed to the wrong person, staff will go to the location to retrieve the item, and clients will be notified, as needed. Mr. Agarwal asked Ms. Bullock if there are any telecommuting workers. Ms. Bullock replied that there are some employees that telecommute but they do not access EHR. Mr. Agarwal suggested that security measures for those that telecommute should be assessed. Ms. Bullock agreed. Dr. Rajalingam added that all mobile devices are encrypted.

Mr. Kim stated that within the county IT Department, there is a Security Officer position. The county is working on a county-wide master contract for IT security assessment that will allow departments to contract out and conduct regular security assessments. These types of assessments take a significant amount of time and resource allocation. The security assessments will go in a cycle through the departments so that security does not go outside of a review period. Mr. Kim stated that the contract still needs to be reviewed by the BOS, and that he will provide an update to the AOC.

9. Approve Auditor-Controller Internal Audit Division's FY 2015-16 4th Quarter Status Report for the period April 1, 2016 through June 30, 2016 and approve 4th Quarter Executive Summary of Findings for the period April 1, 2016 through June 30, 2016

Ms. Smart reported that in the last year the IAD has completed 72 reports out of 111 planned. Ms. Smart stated that Mr. Woolery had asked her to complete the treasury audits timely and there have been some resource challenges at the Treasurer-Tax Collector office. Ms. Smart stated that the department has also issued 142 recommendations: 6 critical control weakness findings primarily with the Dana Point Harbor and others with the expediter system at the purchasing office, 10 significant control weaknesses, and the remainder were considered control deficiencies which are minor. One hundred percent of recommendations were implemented at follow up reviews.

Ms. Smart stated that fiscal monitoring pertains to the requirement of looking at third parties and ensuring that their expenditures and controls are in compliance with federal requirements and county policy. Ms. Wylde, Mr. Zaman, and their manager Ms. Ishida have returned \$113,000 in unallowable expenditures to the county. Ms. Smart stated that this number is high and indicates that there is a lot

S U M M A R Y M I N U T E S

of educating needed for recipients of these programs. Ms. Smart is having staff engage new providers early and providers that have problems. Many of the providers are not for profit agencies that put resources into programs and not into accounting and the financial areas. Efforts are focused on Orange County Community Resources which has contracted with IAD to provide full time staff. HCA and other county departments contract those services out. Mr. Agarwal asked Ms. Smart if these were grants. Ms. Smart replied that the audits were grant audits.

Ms. Smart reported that customer surveys are sent out after every audit and 96% of departments indicated that the IAD adds value. Mr. Agarwal asked Ms. Smart how the data was collected. Ms. Smart stated that they are sent surveys through Survey Monkey. Mr. Agarwal asked Ms. Smart who designs the questions of the survey. Ms. Smart replied that the questions were designed under Dr. Hughes. Mr. Agarwal asked Ms. Smart if the surveys were anonymous. Ms. Smart replied they are not anonymous. Mr. Agarwal suggested contacting an outside agency to design the questions and help in collecting the data. Ms. Smart stated that she would consider it.

Ms. Smart stated that this quarter, 17 audit reports were issued. Ms. Smart addressed a question Mr. Agarwal had during a separate meeting stating that IAD does not do reporting based on how many reports are issued on a quarterly basis. This is because there are many factors that affect an audit including a budget, time, reevaluation of resources, and unforeseen circumstances but that statistics could be provided, if desired. Ms. Smart stated that the Fraud Hotline at County Counsel referred two financial fraud allegations that are in the process of being substantiated or unsubstantiated. A formal final report will be submitted to the Fraud Hotline at County Counsel. Mr. Agarwal asked Ms. Smart if fraud allegations would fall under the Performance Auditor's purview or if these audits would still be under Internal Audit. Ms. Smart replied that the IAD does investigations of financial fraud allegations and that there is a separate fraud group but that she expects the Performance Auditor to do the same investigations as well. Mr. Wille added that the AOC does not know what is going to happen with the Performance Auditor as of now because a new internal control system needs to be created. Mr. Wille suggested that Mr. Agarwal spend time visiting the IAD office and familiarize himself with the department, ask questions, and read a few audit reports.

Ms. Smart stated that one new audit was added to the status report. After the fraud at the City of Placentia, Ms. Freidenrich asked the IAD to take a look at wire transfer and EFT processes at the Treasurer-Tax Collector. A report has not been issued but will be included in the next status report.

Ms. Smart stated that in her last report to the AOC, there were three manager level positions to perform IT audits. One of the lower level junior manager positions was filled in April. Ms. Smart added that four of six vacancies have been filled, and Ms. Garcia was promoted. Ms. Smart reported that she conducted interviews for the senior level IT Audit Manager and has identified a very good candidate. Mr. Wille added that two of the items discussed in the meeting pertained to technology, and that the audit plan may need to be adjusted due to the staff shortage. Ms. Smart asked to present a report at the February AOC meeting with an assessment of what can be performed and suggestions on what can be moved to the following year. In terms of budget of hours, it is possible to reduce the scope by looking at high risk areas, and return to other areas on a 2-3 year cycle. Mr. Agarwal stated that a continuing challenge is hiring IT people. Ms. Smart stated that a challenge is also having integrated auditors that audit applications. Mr. Wille stated that with purchases of software, SOC reports will have to be included showing that internal controls were evaluated in advance. Ms. Smart said she would bring that up in her meeting with the Purchasing Manager.

Mr. Brown asked Ms. Smart if there were other reasons besides staffing issues and the merger, for postponing or cancelling audits. Ms. Smart answered that there are not and that it comes down to resources. Ms. Smart reported that the new audit software is in the process of being implemented on November 1st.

S U M M A R Y M I N U T E S

All in favor; none opposed.

Approved as recommended.

10. Approve 4th Quarter FY 2015-16 External Audit Activity Quarterly Status Report for the Quarter Ended June 30, 2016

Ms. Smart stated that she is reporting an issue at the Orange County Housing Authority (OCHA) and has invited Orange County Community Resources representatives to discuss the material findings.

Ms. Bullock stated that she is in attendance with Mr. Hambuch to provide an update on the department's response to the HUD Office of the Inspector General (OIG) audit of the housing voucher program, commonly referred to as Section 8. Ms. Bullock stated that in April 2015, after an investigation, 5 employees at the Housing Authority were "let go" for time abuse and misconduct. In September 2015, OIG initiated an audit of units between May 2015 and July 31, 2015. During this period, there were 5 vacancies, and several supervisors and lead positions had retired earlier in the year. At the time of inspection, OIG found that a high number of units did not meet the housing standards. The OIG sought repayment for assistance paid for those units from the time of the prior inspection to the time of the current audit. OIG also looked at whether or not OCHA was completing quality control inspections. Ms. Bullock stated that OCHA did not conduct quality control inspections because those inspections were conducted by supervisors and leads, and those positions were vacant. Additionally, OCHA was unable to provide records of refresher training for Housing Quality Inspectors because the individuals that provide those trainings were also supervisors.

Ms. Bullock reported that there were two audits conducted. One audit focused on units inspected by OCHA and the other audit focused on families that held Orange County vouchers but reside in another housing authority's jurisdiction. The mobility programs consisted of Anaheim and Garden Grove. The OIG evaluated whether housing authorities in Anaheim and Garden Grove were enforcing the same housing quality standards that OCHA is held to. The recommendations in the OIG audit were to pay back the housing choice voucher program, correct the deficiencies found in the units, and document their training. All recommendations were completed. Ms. Bullock stated that OCHA has engaged a national firm to do additional training starting in October. Quality assurance inspections are being conducted and to date, 182 have been completed since January 1, 2016. OCHA had to update their MOUs with the cities to include the quality assurance inspections. The city of Santa Ana was the first to approve the changes, and Garden Grove and Anaheim are presenting the MOUs to the city council. Ms. Bullock stated that the BOS will probably be approached at the end of the year to get approval for the updated MOUs which is the final step in fixing all the corrective actions required.

Mr. Agarwal asked Ms. Bullock if there were any plans of recovery for the \$270,000 that the Board of Supervisors approved to be reimbursed to the housing authority. Ms. Bullock stated that there is no such plan as those funds were county funds being restored to the program and the finding was against the county housing authority. Mr. Agarwal asked Ms. Bullock if someone received those vouchers. Ms. Bullock responded that he was correct in that somebody received the vouchers but the finding was against the county, not against landlords or the participant. Mr. Agarwal asked Ms. Bullock if the money spent should not have been spent because the people did not qualify for the vouchers. Ms. Bullock responded that the people were qualified participants, however, the unit that the county assistance paid for had features in it that the auditor "failed" for not meeting HUD standards. OCHA has contested some of the findings and HUD OIG did not accept.

Mr. Wille asked Ms. Bullock if a non-qualified auditor was hired. Ms. Bullock replied that the HUD auditor applied the housing quality standards in a manner that is different from the county housing standards. Mr. Wille asked Ms. Bullock if the HUD auditor was someone hired by the county or if it

S U M M A R Y M I N U T E S

was someone from HUD doing the audit. Ms. Bullock replied that it was someone from HUD doing the audit. Ms. Bullock added that from a compliance perspective, the goal is to prevent, find, and fix issues when detected, and adjust their system so that these findings do not occur again. Mr. Wille asked Ms. Bullock if the county's requirements for giving money to the owners of the units were different than HUDs requirements. Ms. Bullock answered that it was about the apartment unit. Mr. Wille asked Ms. Bullock if it was that the unit was not big enough or there were not enough bathrooms. Ms. Bullock replied that it was tenant behavior such as clutter or storing materials above the stove, which is considered an immediate safety hazard by HUD. Mr. Wille asked Ms. Bullock if it was because the unit was too dirty. Ms. Bullock elaborated that it was the condition of the unit, to ensure that slumlords are not benefiting from the vouchers.

All in favor; none opposed.

Approved as recommended.

11. Approve the Auditor-Controller to initiate a service contract procurement for external quality assessment with the Institute of Internal Auditors

Ms. Smart stated that professional standards require IAD to have an external assessment of their auditing function every three years, per government auditing standards, or five years, per the Institute of Internal Auditors (IIA). Ms. Smart stated that in the past she's mentioned partnering up with another county as well as an outside vendor or organization. The AOC had previously suggested she reach out to Maricopa County or other counties that would be comparable in size to Orange County. Ms. Smart reported that counties that have been contacted are not interested in performing a reciprocal peer review.

Ms. Smart recommended to go with the Institute of Internal Auditors to provide the external assessment; their bid is \$22,000, which Ms. Smart believes is reasonable considering it is less than what she estimated. RSM McGladrey submitted a bid for \$40,000. Dr. Carlson stated that approval would have to come from the Board. Ms. Smart replied that she would look at the IAD budget and, if the audit was not within budget, then it would have to be approved by the board to amend the budget. Mr. Agarwal asked Ms. Smart if the scope would be the same regardless of if they chose McGladrey or the IIA. Ms. Smart replied that she feels the IIA would be more thorough. Mr. Agarwal asked Ms. Smart what the best practices were in this case. Ms. Smart replied that they vary: some counties are doing peer reviews to save money, some are going with professional organizations, and others are using third party vendors. Mr. Agarwal asked Ms. Smart how many comparably sized counties use IIA. Ms. Smart replied that she did not collect that information. Mr. Agarwal stated that we do not know the kind of work IIA does for a county similar in size but that he is familiar with McGladrey. Ms. Smart stated that San Diego County has used the IIA, and asked Mr. Suzuki if any of the counties that they contacted used IIA. Mr. Suzuki stated that none of the contacted counties in California indicated they used professional services and that they were pursuing the peer review option. Mr. Wille expressed that while it is of interest to review another county, there are independence issues associated with the county also conducting our peer review, and that he would prefer to have an independent entity doing the peer review. Mr. Wille supports using IIA because they are an entity that is well thought of, rather than spending twice as much with McGladrey. Mr. Agarwal stated that he does not know much about IIA and that if this decision is put to the a vote, he will abstain.

All in favor; none opposed; Mr. Agarwal abstained.

Approved as recommended.

Public Comments –

S U M M A R Y M I N U T E S

Allan Johnson stated that his complaint regarding the AOC is that there is no website to make comments about how happy the public is or for the public to see the work the Auditor-Controller is doing. Mr. Johnson is a landlord working with the Health Care Agency (HCA); the HCA issued an RFP, and the nonprofit that received the contract is Mr. Johnson's tenant. The nonprofit stopped paying rent. Mr. Johnson contacted Mr. Woolery, and Mr. Woolery responded. Mr. Johnson stated that both Mr. Woolery and Ms. Smart have been conducting an audit of the nonprofit and have found that \$584,000 has been paid by the county and cannot be accounted for. Mr. Johnson indicated that the vendor has since filed for bankruptcy. Mr. Johnson recommends that there be a website where the county can highlight the work that IAD does, and also a database that can be checked county-wide, state-wide, or even federally, before awarding contracts.

Mr. Wille stated that there is a Fraud Hotline that receives tips but that information is not reported out, so anyone reporting information never knows the results. Mr. Wille stated that there is some confidential information that the County Counsel would elaborate on. Mr. Woolery stated that there is a provision under state law to redact confidential information so that findings may still be reported out. Mr. Wille added that he agrees that it would be beneficial for the public to be able to access this information. Mr. Woolery stated that the county has been working on the Citizen's Report which is a shorter version of the CAFR, and that a similar audit report that highlights the activity of the auditing unit over the last year will be issued. Additionally, when fraud is detected a report shall be prepared that is to be forwarded to the District Attorney's office, but there is no Yelp-type site where vendors would appear. Mr. Johnson indicated that setting up a website with this function would not be difficult and that it would save time in the long-run. Mr. Johnson expressed his frustration with the vendor being awarded further contracts by the county. Mr. Woolery indicated that, to his knowledge, HCA was stopping all contracts with that specific vendor. Ms. Smart added that the contract for this specific audit ended in May but that there are other contracts ongoing. Mr. Woolery stated that there is an issue if the vendor is in bankruptcy and may not be able to provide the services.

Mr. Wille stated that he would like to add this audit as an agenda item at the next meeting. Ms. Smart asked Dr. Carlson if he wanted an update on this specific item. Dr. Carlson replied that he wanted an update in terms of the "bigger picture." Mr. Atwater stated that the website has been discussed previously and he would like it added as an agenda item. Mr. Wille clarified that the AOC website would be a different agenda item than the database. Mr. Agarwal stated that the AOC could be a tab on the Auditor-Controller website. Mr. Agarwal stated that the information on the current website is very old. Mr. Wille stated that part of what Mr. Johnson is referring to is the communication between the public and the AOC and even success stories. Dr. Carlson asked if Ms. Smart could discuss the website at the next meeting. Ms. Smart said she would.

AOC COMMENTS & ADJOURNMENT

AOC COMMENTS: None

*AOC Chairman,
Mark Wille, CPA*

ADJOURNMENT: 11:49 a.m.

NEXT MEETING: Regular Meeting, December 15, 2016