

# A G E N D A

REGULAR MEETING OF THE AUDIT OVERSIGHT COMMITTEE  
ORANGE COUNTY, CALIFORNIA



**WEDNESDAY, May 22, 2013, 1:30 p.m.**

HALL OF ADMINISTRATION  
333 Santa Ana Blvd., 3<sup>th</sup> Floor  
CEO Main Conference Room  
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.*

**1:30 P.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 27, 2013.   | <i>AOC Chairman</i>                       |
| 3. Receive Required Communication from External Auditors Vavrinek, Trine, Day & Company, LLP.  | <i>Vavrinek, Trine, Day</i>               |
| 4. Receive and file the Internal Auditor's Annual Report for Fiscal Year ended June 30, 2012.  | <i>Dr. Peter Hughes</i>                   |
| 5. Approve the Internal Audit Department's Audit Plan and Risk Assessment for FY 13-14.  | <i>Dr. Peter Hughes</i>                   |
| 6. Receive and file the Auditor-Controller's Internal Audit Charter and Audit Plan for Auditor-Controller Mandated Audit FY 2013-14.   | <i>Jan Grimes,<br/>Auditor-Controller</i> |
| 7. Discuss and consider changing ex-officio membership of Performance Audit Director to become a voting member (AOC meeting November 7, 2012)  | <i>AOC Chairman</i>                       |
| 8. Approve OC Internal Audit Department FY12-13 3rd Quarter Status Report for the period July 1, 2012 through March 31, 2013 and approve 3rd Quarter Executive Summary of Audit Finding Summaries for the period January 1, 2013 through March 31, 2013. | <i>Dr. Peter Hughes</i>                   |
| 9. Approve 3rd Quarter FY 12/13 External Audit Activity Quarterly Status Report for the quarter ended March 31, 2013.  | <i>Dr. Peter Hughes</i>                   |
| 10. Receive and file Summary Highlights of Audit Reports Issued by Month for July 1, 2012 to April 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.