

# A G E N D A

## REGULAR MEETING OF THE AUDIT OVERSIGHT COMMITTEE ORANGE COUNTY, CALIFORNIA



**THURSDAY, December 2, 2010, 1:30 p.m.**

HALL OF ADMINISTRATION  
333 Santa Ana Blvd., 5<sup>th</sup> Floor  
**Conference Room A**  
Santa Ana, California

**Supervisor Janet Nguyen**  
Member

**Supervisor Bill Campbell**  
Member

**David Sundstrom**  
Vice-Chairman

**Thomas G. Mauk**  
Chair

**Dr. David Carlson**  
Public Member

**Chriss Street**  
Ex-Officio Member (non-voting)

Director of Internal Auditor  
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
2. Approve Audit Oversight Committee Regular Meeting Minutes of September 29, 2010
3. Approve Audit Oversight Committee Regular Meeting Minutes of Special Meeting November 16, 2010

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4. Receive presentation from John Wayne Airport on general controls over major construction module, vendor selection and performance objectives, and related costs and fund commitments over airport improvements
5. Receive Statement on Auditing Standards (SAS 114) required communication for County of Orange Comprehensive Annual Financial Report (CAFR) Audit for FY 09-10 from External Auditors, Vavrinek, Trine, Day & Company
6. Approve OC Internal Audit Department 1st Quarter Status Report of FY 10-11 for Period July 1, 2010 through September 30, 2010, and approve 1st Quarter Executive Summaries of Audit Finding Summaries of FY 10-11 for Period July 1, 2010 through September 30, 2010
7. Approve External Audit Coverage 1st Quarter Status Report FY 10-11 for Period July 1, 2010 through September 30, 2010
8. Discuss Internal Audit Department's report item classifications, i.e., Material Weakness, Significant Issue, and Control Finding

**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 COMMENTS, DIRECTOR OF INTERNAL AUDIT COMMENTS & ADJOURNMENT:

AOC Comments:

ADJOURNED:

## **NEXT MEETING:**

To be announced after selection of 2011 Chair and Vice-Chair of the Board of Supervisors, Regular Meeting