

# A G E N D A

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



**TUESDAY, February 23, 2011, 2:00 p.m.**

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

**Supervisor Bill Campbell**  
Member

**Supervisor John M.W. Moorlach**  
Member

**Thomas G. Mauk**  
Chairman

**David E. Sundstrom**  
Vice-Chairman

**Dr. David Carlson**  
Public Member

**Shari L. Freidenrich**  
Ex-Officio Member (non-voting)

**Steve Danley**  
Ex-Officio Member (non-voting)

Director of Internal Audit  
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.*

### **2:00 P.M.**

1. Roll Call
2. Approve Audit Oversight Committee Regular Meeting Minutes of December 2, 2010.
3. Receive SAS 114 Required Communication from External Auditors Vavrinek, Trine, Day & Company, LLP.

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4. Receive, discuss and consider recommending approval to the Board of Supervisors the proposed Audit Charter for the Auditor-Controller Internal Audit Unit.
5. Receive, discuss and approve external auditor services by Vavrinek, Trine, Day & Co., LLP, Contract #N1000010022 for the additional two fiscal years ending June 30, 2011 and June 30, 2012. Direct Auditor-Controller staff to present to the Board of Supervisors for final approval.
6. Receive and approve Annual Internal Auditor's Report by Internal Audit Department for the year ending 06/30/10.
7. Approve OC Internal Audit Department 1st Quarter Status Report of FY 10-11 for Period July 1, 2010 through December 31, 2010, and approve Executive Summary of Audit Finding Summaries for the Period July 1, 2010 through December 31, 2010.
8. Approve External Audit Coverage 2nd Quarter Status Report FY 10/11.
9. Nominate and appoint Chair and Vice-Chair for 2011 Audit Oversight Committee.

**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 & ADJOURNMENT:**

**AOC COMMENTS:**

**ADJOURNED:**

**NEXT MEETING:**

April 27, 2011, 10:00 a.m., Regular Meeting