

A G E N D A

REGULAR MEETING OF THE AUDIT OVERSIGHT COMMITTEE ORANGE COUNTY, CALIFORNIA



WEDNESDAY, November 7, 2012, 10:00 a.m.

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

Supervisor Shawn Nelson
Chairman

Dr. David Carlson, Public Member
Vice-Chairman

Supervisor John M.W. Moorlach
Member

Jan Grimes
Chief Deputy Auditor-Controller
Member

Robert J. Franz
Interim County Executive Officer
Member

Shari L. Freidenrich
Treasurer-Tax Collector
Ex-Officio Member (non-voting)

Sarah J. "Sally" Anderson
Public Member

Bruce Hughes
Public Member

Steve Danley
Interim Performance Audit Director
Ex-Officio Member (non-voting)

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.

10:00 A.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 August 9, 2012. | <i>AOC Chairman</i> |
| 3. Receive and File current Status of External Auditors Prior Year Finding No. 3 – Continuance of Computer Operations, Management Letter for YE June 30, 2011 (AOC Meeting May 2, 2012, Item 3, reference Audit Project No. 1160). | <i>Dr. Peter Hughes</i> |
| 4. Approve proposed amendment to AOC Bylaws changing membership of Treasurer-Tax Collector to voting member, adding one additional Public Member and direct Internal Audit to present to the Board of Supervisors for final approval. | <i>Member Moorlach,
Chairman of the Board
of Supervisors</i> |
| 5. Receive and File the OC Fraud Hotline Semi-Annual Activity Report to the Board of Supervisors for the Period January 1, 2012 through June 30, 2012, Report No. 1203-A, Issued on October 5, 2012. | <i>Dr. Peter Hughes</i> |
| 6. Approve the OC Fraud Hotline Survey to proceed with legal and union reviews and approvals and return to AOC, if required; and approve to proceed with conducting the OC Fraud Hotline Survey if all levels of review are cleared and approved and report results at a future AOC meeting; or direct staff. | <i>Dr. Peter Hughes</i> |
| 7. Approve OC Internal Audit Department 1st Quarter Status Report for FYE 12/13 for the period July 1, 2012 through September 30, 2012 and approve 1st Quarter Executive Summary of Audit Finding Summaries for the period July 1, 2012 through September 30, 2012. | <i>Dr. Peter Hughes</i> |
| 8. Approve 1st Quarter FY 12/13 External Audit Activity Quarterly Status Report for the period July 1, 2012 through September 30, 2012. | <i>Dr. Peter Hughes</i> |
| 9. Receive and file Summary Highlights of Audit Reports Issued by Month for July 1, 2012 to October 31, 2012. | <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 in 2013 following the selection of the Chairman and Vice Chairman of the Board of Supervisors.