

ORANGE COUNTY AUDIT OVERSIGHT COMMITTEE MEETING Agenda Revision

Note: This supplemental agenda shows items that have been added, continued, deleted or modified.

AUGUST 15, 2019

The Orange County Audit Oversight Committee Meeting agenda revision reflects Salvador Lopez as the Auditor-Controller (Acting):

Non-Voting Members

Treasurer-Tax Collector:

Shari Freidenrich, CPA

Auditor-Controller (Acting):

Salvador Lopez

Additionally, the speaker for Item 8 has changed to Michael Steinhaus, CPA, Audit Manager:

8. Receive Report on Status of Mandated Audits

Michael Steinhaus, CPA

Audit Manager

Auditor-Controller

REVISED AGENDA

REGULAR MEETING OF THE AUDIT OVERSIGHT COMMITTEE
ORANGE COUNTY, CA



Thursday, August 15, 2019, 10:00 a.m.

HALL OF RECORDS
12 Civic Center Plaza, 3rd Floor
Conference Room 300
Santa Ana, CA 92701

DREW ATWATER
AOC CHAIRMAN
Private Sector Member, First District

ROBERT BROWN
AOC VICE CHAIRMAN
Private Sector Member, Fifth District

SUPERVISOR LISA A. BARTLETT
BOARD CHAIRWOMAN
Fifth District
Member

SUPERVISOR MICHELLE STEEL
BOARD VICE CHAIR
Second District
Member

FRANK KIM
COUNTY EXECUTIVE OFFICER
Member

RICHARD MURPHY
Private Sector Member, Second District

MARK WILLE, CPA
Private Sector Member, Third District

VACANT
Private Sector Member, Fourth District

Non-Voting Members
Treasurer-Tax Collector:
Auditor-Controller (Acting):

Shari Freidenrich, CPA
Salvador Lopez

Staff
Internal Audit Department:
Deputy County Counsel:
Clerk:

Aggie Alonso, CPA
Ronnie Magsaysay
Mari Elias

The Audit Oversight Committee (AOC) welcomes you and encourages your participation. This agenda contains a general description of each item to be considered. If you would like to speak on a matter that does not appear on the agenda, you may do so during the Public Comments period at the end of the meeting. When addressing the AOC, please state your name for the record. Except as otherwise provided by law, no action shall be taken on any item not appearing in the agenda.

All supporting documentation is available for public review 72 hours before the meeting. Documents are available online at <http://www.ocgov.com/gov/ia/aoc/agemin> or in the office of the Internal Audit Department located in the Hall of Finance and Records Building, 12 Civic Center Plaza, Room 232, Santa Ana, CA 92701, 7:00 a.m. - 4:00 p.m., Monday through Friday.

****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****

REVISED AGENDA

10:00 A.M.

- | | <u>Speaker</u> |
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| 1. Roll call | <i>Drew Atwater
AOC Chairman</i> |
| 2. Approve Second Amendment of Audit Oversight Committee Regular Meeting Minutes for February 14, 2019 | <i>Drew Atwater
AOC Chairman</i> |
| 3. Approve Audit Oversight Committee Regular Meeting Minutes of May 9, 2019 | <i>Drew Atwater
AOC Chairman</i> |
| 4. Receive Report on the County's Cybersecurity Program | <i>Joel Golub
Chief Information Officer
OCIT</i> |
| 5. Discuss Audit Oversight Committee Vacancy | <i>Drew Atwater
AOC Chairman</i> |
| 6. Receive Report on Required Communication from External Auditors | <i>Roger Alfaro, CPA
Partner
Eide Bailly LLP</i> |
| 7. Receive Report on External Audit Contract Update | <i>Megan Vu
Manager of Accounting &
Reporting
Auditor-Controller</i> |
| 8. Receive Report on Status of Mandated Audits | <i>Michael Steinhaus, CPA
Audit Manager
Auditor-Controller</i> |
| 9. Receive Report on Status of Performance Audits | <i>Frank Kim
County Executive Officer</i> |
| 10. Receive Report on Internal Audit Department's Independence | <i>Aggie Alonso, CPA
Director
Internal Audit Department</i> |
| 11. Approve Internal Audit Department's FY 2018-19 4 th Quarter Status Report and approve Executive Summary of Internal Audit Reports for the Quarter Ended June 30, 2019 | <i>Aggie Alonso, CPA
Director
Internal Audit Department</i> |
| 12. Receive Report on Status of External Audit Recommendations Implementation and approve Quarterly External Audit Activity Status Report for the Quarter Ended June 30, 2019 | <i>Aggie Alonso, CPA, Director
& Michael Dean, CPA,
Senior Audit Manager
Internal Audit Department</i> |

R E V I S E D A G E N D A

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.

*Drew Atwater
AOC Chairman*

AOC COMMENTS: At this time, members of the AOC may comment on agenda or non-agenda matters and ask questions of, or give directions to staff, provided that no action may be taken on off-agenda items unless authorized by law.

*Drew Atwater
AOC Chairman*

ADJOURNMENT:

NEXT MEETING: Regular Meeting, November 14, 2019, 10:00 a.m.