

A G E N D A

REGULAR MEETING OF THE AUDIT OVERSIGHT COMMITTEE ORANGE COUNTY, CALIFORNIA



THURSDAY, March 15, 2012, 10:00 a.m.

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

Supervisor Bill Campbell
Member

Supervisor John M.W. Moorlach
Member

Thomas G. Mauk
Chairman

Shaun Skelly (Deputy Auditor-Controller)
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.

10:00 A.M.

1. Roll Call
2. Approve Audit Oversight Committee regular meeting minutes of December 7, 2011
3. Receive SAS 114 Required Communication from External Auditors Vavrinek, Trine, Day & Company, LLP

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4. Receive verbal status from Auditor-Controller on Voluntary Contract Cost Reduction Program with External Auditors, Vavrinek, Trine, Day & Company, LLP and Contract #MA-003-11012006 for the addition of the 6th year with Vavrinek, Trine, Day & Company, LLP (AOC Meeting, February 23, 2011, item 5)
5. Receive and file status on Dissolution of Redevelopment Agencies (RDA) and County of Orange Auditor-Controller planned external audits
6. Receive and file status from Internal Audit on Board of Supervisors Requested Computer-Assisted Audit Techniques (CAATs) of County Employees/IHSS Provider Match (Audit Nos. 1139/1140)
7. Discuss the Clerk-Recorder Fund 12D and direct staff
8. Discuss AOC Charter Schedule of Compliance and consider establishing a Subcommittee to evaluate language and compliance issues (AOC Meeting, December 7, 2011, Item 4) and direct staff
9. Approve OC Internal Audit Department 2nd Quarter Status Report of FY 11/12 for the period July 1, 2011 through December 31, 2011 and approve 2nd Quarter Executive Summary of Audit Finding Summaries for the period July 1, 2011 through December 30, 2011
10. Approve External Audit Coverage 2nd Quarter Status Report FY 11/12 for the period July 1, 2011 through December 31, 2011
11. Receive and file Summary Highlights of Audit Reports Issued by Month for July 1, 2011 to February 29, 2012
12. Nominate and appoint Chairman and Vice-Chairman for 2012 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: Regular Meeting, to be scheduled.