



NOTICE AND CALL OF A  
SPECIAL MEETING  
OF THE AUDIT OVERSIGHT COMMITTEE  
OF ORANGE COUNTY, CALIFORNIA

October 1, 2020

A special meeting of the Audit Oversight Committee will convene at 9:30 a.m., Thursday, October 1, 2020 in the County Administration South building, 601 N. Ross St., 1st Floor Room 103, Santa Ana, California 92701.

Pursuant to the provisions of California Governor's Executive Order N-29-20, Issued on March 17, 2020, this meeting will also be held via teleconference:

Zoom Virtual Meeting:

<https://zoom.us/j/99135346034>

Join by Phone: 1 (669) 900-6833, Conference ID: 991 3534 6034

The business to be conducted at this meeting is:

(See attached agenda)

Opportunity will be provided for members of the public to directly address the Audit Oversight Committee on any item of business considered, whether before or during the consideration of that item, as determined by the Chairman.

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Robert Brown  
Chairman, Audit Oversight Committee

# A G E N D A

## SPECIAL MEETING AUDIT OVERSIGHT COMMITTEE VIRTUAL RETREAT & TRAINING



**Tuesday, October 1, 2020, 9:30 a.m.**

Zoom Virtual Meeting:

<https://zoom.us/j/99135346034>

Join by Phone: +1(669)900-6833, Meeting ID: 991 3534 6034

In-Person Reservations:

County Administration South  
601 N. Ross Street, Room 103  
Santa Ana, CA 92701

### MEETING HELD BY TELECONFERENCE

**\*\*PURSUANT TO THE PROVISIONS OF CALIFORNIA GOVERNOR'S EXECUTIVE ORDER N-29-20, ISSUED ON MARCH 17, 2020, THIS MEETING WILL BE HELD BY TELECONFERENCE\*\***

**ROBERT BROWN (2023)**  
AOC CHAIRMAN  
Private Sector Member, Fifth District

**MARK WILLE, CPA (2021)**  
AOC VICE CHAIRMAN  
Private Sector Member, Third District

**SUPERVISOR MICHELLE STEEL**  
BOARD CHAIRWOMAN  
Second District  
Member

**SUPERVISOR ANDREW DO**  
BOARD VICE CHAIRMAN  
First District  
Member

**FRANK KIM**  
COUNTY EXECUTIVE OFFICER  
Member

**DREW ATWATER (2021)**  
Private Sector Member, First District

**VACANT**  
Private Sector Member, Second District

**STELLA ACOSTA (2023)**  
Private Sector Member, Fourth District

#### **Non-Voting Members**

Treasurer-Tax Collector:  
Auditor-Controller:  
Internal Audit Director:

Shari Freidenrich, CPA  
Frank Davies, CPA  
Aggie Alonso, CPA

#### **Staff**

Internal Audit Assistant Director:  
Deputy County Counsel:  
AOC Clerk:

Scott Suzuki, CPA  
Ronnie Magsaysay  
Gabriela Cabrera

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.

# **A G E N D A**

## **AUDIT OVERSIGHT COMMITTEE VIRTUAL RETREAT & TRAINING**

*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 County Administration South Building, 601 N. Ross Street, 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\*\***

# A G E N D A

## AUDIT OVERSIGHT COMMITTEE VIRTUAL RETREAT & TRAINING

9:30 a.m.

### Speaker

1. Roll Call and Opening Remarks  
*Robert Brown  
AOC Chairman*
2. Agenda Walkthrough, Goals, and Logistics  
*Aggie Alonso, CPA  
Director  
Internal Audit Department*

### **Session 1: Audit Oversight Committee Orientation**

3. Orientation and Overview of Internal Audit  
*Aggie Alonso, CPA  
Director  
Internal Audit Department*
4. Audit Oversight Committee Duties  
*Mark Wille, CPA  
AOC Vice Chair*
5. Overview of the County's Annual External Audit and Financial Reporting  
*Roger Alfaro, CPA  
Partner  
Eide Bailly*
6. Overview of Mandated Audits/Financial Statements & Reporting  
*Frank Davies, CPA  
Auditor-Controller*
7. Overview of Performance Audits  
*Michelle Aguirre  
County Financial Officer*

### **Session 2: Audit Committee Best Practices Round Table**

8. Review of Bylaws  
*Robert Brown  
AOC Chairman*
9. Review of Audit Committee Best Practices Survey Results and Recommend Potential Changes to AOC and Internal Audit Department Procedures in the following categories:
  - a. Comprehensive Framework of Internal Control and Countywide Training
  - b. Internal Audit Resources
  - c. External and Internal Audit Coordination and Coverage
  - d. AOC Member Requirements
  - e. Chief Audit Executive Evaluation, Hiring and Firing*Robert Brown  
AOC Chairman*

# A G E N D A

## AUDIT OVERSIGHT COMMITTEE VIRTUAL RETREAT & TRAINING

### Session 3: Internal Audit Department Fiscal Year 2020-21 Audit Plan Highlights

10. Agile Auditing

*Scott Suzuki, CPA  
Assistant Director  
Internal Audit Department*

11. Information Technology Audits

*Jimmy Nguyen  
IT Audit Manager II  
Internal Audit Department*

12. Business Process Improvement Workshops

*Michael Dean, CPA  
Senior Audit Manager  
Internal Audit Department*

**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.

*Robert Brown  
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.

*Robert Brown  
AOC Chairman*

**ADJOURNMENT:**

**NEXT MEETING:**

Regular Meeting, November 19, 2020, 10:00 a.m.