

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

February 22, 2022

A special meeting of the Audit Oversight Committee will convene at 2:00 p.m., Tuesday February 22, 2022. Pursuant to Government Code section 54953(e), the Special Meeting will be held by Teleconference only. Join Online: <https://zoom.us/j/6093687935>, or by phone: 1-669-900-6833, Meeting ID: 609 368 7935.

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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Mark Wille  
Chairman, Audit Oversight Committee

# A G E N D A



SPECIAL MEETING OF THE AUDIT OVERSIGHT COMMITTEE

Tuesday, February 22, 2022, 2 p.m.

**MEETING HELD BY TELECONFERENCE ONLY**

Join Online:

<https://zoom.us/j/6093687935>

Join by Phone:

1-669-900-6833, Meeting ID: 609 368 7935

**\*\*PURSUANT TO CALIFORNIA GOVERNMENT CODE SECTION 54953(e),  
THIS MEETING WILL BE HELD BY TELECONFERENCE. \*\***

**MARK WILLE, CPA**

AOC CHAIR

Private Sector Member, Third District

**STELLA ACOSTA, CPA**

AOC VICE CHAIR

Private Sector Member, Fourth District

**SUPERVISOR DOUG CHAFFEE**

BOARD CHAIRMAN

Fourth District

Member

**SUPERVISOR DON WAGNER**

BOARD VICE CHAIRMAN

Third District

Member

**FRANK KIM**

COUNTY EXECUTIVE OFFICER

Member

**DREW ATWATER**

Private Sector Member, First District

**YVONNE ROWDEN**

Private Sector Member, Second District

**ROBERT BROWN**

Private Sector Member, Fifth District

**Non-Voting Members**

Auditor-Controller:

Treasurer-Tax Collector:

Internal Audit Director:

Frank Davies, CPA

Shari Freidenrich, CPA

Aggie Alonso, CPA

**Staff**

Assistant Internal Audit Director:

Deputy County Counsel:

AOC Clerk:

Scott Suzuki, CPA

Ronnie Magsaysay

Mari Elias

*All supporting documentation is available for public review 24 hours before the meeting. Documents are available online at <https://ia.ocgov.com/audit-oversight-committee/agendas-and-minutes>.*

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.

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

2:00 P.M.

Speaker

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1. Roll call

*Mark Wille, CPA  
AOC Chair*

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2. Approve Resolution and Make Findings to Authorize Continued Teleconference AOC Meetings Pursuant to Government Code Section 54953(e)

*Ronnie Magsaysay  
Deputy County Counsel*

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**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 everyone may have to address the Committee.

*Mark Wille, CPA  
AOC Chair*

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**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.

*Mark Wille, CPA  
AOC Chair*

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**ADJOURNMENT:**

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**NEXT MEETING:**

Regular Meeting, May 19, 2022, 10:00 a.m.

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# Memorandum

February 22, 2022

**AOC Agenda Item No. 2**

TO: Audit Oversight Committee Members

Recommended Action:

Approve Resolution and Make Findings to Authorize Continued Teleconference AOC Meetings Pursuant to Government Code Section 54953(e)

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Approve Resolution and Make Findings to Authorize Continued Teleconference AOC Meetings Pursuant to Government Code Section 54953(e), as stated in the recommended action.

ATTACHMENT(S):

Attachment A – Resolution of the Orange County Audit Oversight Committee Making Findings to Allow Teleconferenced Meetings under Government Code Section 54953(e)

**RESOLUTION OF THE ORANGE COUNTY AUDIT OVERSIGHT  
COMMITTEE MAKING FINDINGS TO ALLOW TELECONFERENCED  
MEETINGS UNDER GOVERNMENT CODE SECTION 54953(e)**

February 22, 2022

WHEREAS, in March 2020, the Governor of the State of California proclaimed a state of emergency in California in connection with the Coronavirus Disease 2019 (“COVID-19”) pandemic, and the state of emergency remains in effect; and

WHEREAS, on January 14, 2022, the Orange County Health Officer issued a series of orders and strong recommendations promoting social distancing to control and reduce the spread of COVID-19; and

WHEREAS, the Orange County Audit Oversight Committee (“AOC”) performs an important function assisting the Board of Supervisors in fulfilling its oversight responsibilities with respect to financial reporting, internal controls, and internal and external auditor activities; and

WHEREAS, all AOC meetings are open, public, and subject to the Ralph M. Brown Act (Government Code section 54950 et seq.) (the “Brown Act”); and

WHEREAS, on September 16, 2021, the Governor signed AB 361, a bill that amends the Brown Act to allow local policy bodies to continue to meet by teleconferencing during a state of emergency without complying with restrictions in state law that would otherwise apply, provided certain conditions are met; and

WHEREAS, the AOC has met remotely during the COVID-19 pandemic and can continue to do so in a manner that allows public participation and transparency while minimizing health risks to members, staff, and the public that would be present with in-person meetings while this emergency continues.

NOW, THEREFORE BE IT RESOLVED that:

1. The State of California remains in a state of emergency due to the COVID-19 pandemic. At this meeting, the AOC has considered the circumstances of the state of emergency.
2. [AOC should choose one or both of the following findings]: The state of emergency continues to directly impact the ability of AOC members to meet safely in person AND/OR state and County officials continue to recommend measures to promote physical distancing and other social distancing measures, in some settings.
3. For at least the next 30 days, AOC meetings will continue to occur exclusively by teleconferencing technology (and not by any in-person meetings or any other meetings with public access to the places where any AOC member is present for the meeting). Such AOC meetings that occur by teleconferencing technology will provide an opportunity for members of the public to address this body and will otherwise occur in a manner that protects the statutory and constitutional rights of parties and members of the public attending the meeting via teleconferencing.
4. Internal Audit Department staff are directed to place a resolution substantially similar to this resolution on the agenda of a future AOC meeting within the next 30 days.