

S U M M A R Y M I N U T E S



SPECIAL MEETING OF THE AUDIT OVERSIGHT COMMITTEE ORANGE COUNTY, CA

Monday, June 20, 2022, 9:00 A.M.

County Administration South
601 N. Ross St. Multipurpose Rooms 103/105
Santa Ana, CA 92701

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

ATTENDANCE: Mark Wille, AOC Chairman, Private Sector Member
Jesus Gaona Perez, Proxy for Supervisor Chaffee
Patricia Welch-Foster, Proxy for Supervisor Wagner
Yvonne Rowden, Private Sector Member
Robert Brown, Private Sector Member

PRESENT: Frank Davies, Auditor-Controller
Aggie Alonso, Internal Audit Director
Ronnie Magsaysay, Deputy County Counsel
Mari Elias, AOC Clerk

S U M M A R Y M I N U T E S

1. Roll call

Mr. Mark Wille, Audit Oversight Committee (AOC) Chair, called the Special Meeting to order at 9:03 A.M. Attendance of AOC Members noted above. No quorum to the start of the meeting but proceeded as normal due to no voting items.

Special Meeting reached quorum at 9:23 due to Ms. Patricia-Welch Foster joining the meeting.

2. Discuss Annual Comprehensive Financial Report (ACFR)

Mr. Frank Davies welcomed attendees to the ACFR training and introduced Ms. Bertalicia Tapia, Financial Reporting Manager. Ms. Tapia provided an overview of the Auditor-Controller's Financial Reporting Unit and introduced Mr. Roger Alfaro and Ms. Jessica Andersen, Partners at Eide Bailly.

Mr. Alfaro provided an overview of the County's ACFR for the fiscal year ended June 30, 2021.

PUBLIC COMMENTS: None.

AOC COMMENTS: None

ADJOURNMENT: Meeting adjourned at 10:36 A.M.

NEXT MEETING:

Regular Meeting, August 11, 2022 at 10:00 A.M.