

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



SPECIAL MEETING OF THE AUDIT OVERSIGHT COMMITTEE
ORANGE COUNTY, CA
Tuesday, August 29, 2023, 9:00 A.M.

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

MARK WILLE, CPA
AOC CHAIR
Private Sector Member, Third District

DREW ATWATER
AOC VICE CHAIR
Private Sector Member, First District

SUPERVISOR DONALD P. WAGNER
BOARD CHAIRMAN
Third District
Member

SUPERVISOR ANDREW DO
BOARD VICE CHAIRMAN
First District
Member

FRANK KIM
COUNTY EXECUTIVE OFFICER
Member

TIM JOHNSON
Private Sector Member, Second District

LARRY HIMMEL
Private Sector Member, Fourth District

YVONNE ROWDEN
Private Sector Member, Fifth District

Non-Voting Members

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

Andrew Hamilton, CPA
Shari Freidenrich, CPA
Aggie Alonso, CPA

Staff

Deputy County Counsel:
AOC Clerk:

Ronnie Magsaysay
Thuy Luu

ATTENDANCE: Mark Wille, AOC Chairman, Private Sector Member
Larry Himmel, Private Sector Member
Tim Johnson, Private Sector Member
Yvonne Rowden, Private Sector Member

PRESENT: Andrew Hamilton, Auditor-Controller
Aggie Alonso, Internal Audit Director
Ronnie Magsaysay, Deputy County Counsel
Thuy Luu, 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 9:04 A.M. Attendance of AOC Members noted above. No quorum to start the meeting but since there were no voting items requiring approval, proceeded as normal as a quorum was not necessary.

2. Discuss Annual Comprehensive Financial Report (ACFR)

Mr. Andrew Hamilton welcomed attendees to the ACFR training and introduced Eide Bailly and Auditor-Controller staff. Ms. Kinnaly Soukhasuem, Partner, and Mr. David Showalter, Partner provided an overview of the County's ACFR for the fiscal year ended June 30, 2022.

3. Discuss AOC Bylaws, Responsibilities, and Duties

Mr. Ronnie Magsaysay, Deputy County Counsel, discussed the articles of the AOC Bylaws and the structure of the meeting.

4. Discuss Routine AOC Meeting Items

Mr. Willie provided an overview of routine and special items typically covered at the AOC meetings, and discussed the calendar and fiscal year difference. The discussion for items 4 and 5 below were combined.

5. Discuss Special Items and Fiscal Year vs Calendar Year End

Discussion combined with item 4 above.

PUBLIC COMMENTS: None.

AOC COMMENTS: None.

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

NEXT MEETING:

Regular Meeting, November 9, 2023 at 10:00 A.M.