



SUMMARY ACTION MINUTES

SPECIAL MEETING OF THE AUDIT OVERSIGHT COMMITTEE

Tuesday, September 30, 2025, 9:00 A.M.

County Administration South
Multi-Purpose Room, First Floor
601 N. Ross St., Santa Ana, CA 92701

Committee Members

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|---|-----------------------------------|
| Fifth District Representative, Chair | Yvonne Rowden |
| Second District Representative, Vice Chair | Tim Johnson, CPA |
| First District Representative | Drew Atwater |
| Third District Representative | Mark Wille, CPA |
| Fourth District Representative | Larry Himmel |
| Board of Supervisors Chair | Supervisor Doug Chaffee |
| Board of Supervisors Vice Chair | Supervisor Katrina Foley |
| County Executive Officer | Michelle Aguirre |
| County Superintendent of Schools Representative | Dr. Stefan Bean (IOC Member Only) |

Non-Voting Members

| | |
|-------------------------|------------------------|
| Auditor-Controller | Andrew Hamilton, CPA |
| Treasurer-Tax Collector | Shari Freidenrich, CPA |
| Internal Audit Director | Aggie Alonso, CPA |

Staff

| | |
|----------------|------------------|
| County Counsel | Ronnie Magsaysay |
| Clerk | Valerie Sanchez |

ATTENDANCE: Rowden, Gaona Perez (Proxy for Chaffee), Anas (Proxy for Foley), Himmel and Wille

ABSENT: Aguirre, Johnson

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CALL TO ORDER

The Chair called the meeting to order at 9:03 A.M.

ROLL CALL

The Clerk called the roll and confirmed quorum

PUBLIC COMMENTS

None

COMMITTEE MEMBERS COMMENTS

None

AUDIT OVERSIGHT COMMITTEE ITEMS

1. Overview of New County Procurement Policies and Controls

County Procurement Officer Maria Agrusa provided an overview of the County's implemented reform of procurement infrastructure, governance and culture.

2. Overview of Audit Oversight Committee/Investment Oversight Committee Bylaws, Responsibilities and Duties

Senior Deputy County Counsel Ronnie Magsaysay provided guidance on the roles, responsibilities and duties of committee members as required under the bylaws.

3. Overview of Comprehensive Annual Financial Report (CAFR)

David Showalter and Kinnaly Soukhaseum of Eide Bailly provided an overview of the elements required by the Governmental Accounting Standards Board (GASB) that are included in the County's annual CAFR report.

ADJOURNMENT 11:12 A.M.

NEXT REGULAR MEETING: Thursday, November 13, 2025, at 10:30 A.M.