

**State Internal Audit Advisory Board (SIAAB)  
Peer Review Confidentiality Policy/Commitment**

Definition

Confidential information is information of a proprietary or sensitive nature.

Policy

Confidential information acquired during the performance of a peer review or self-assessment with independent external validation is considered to be privileged and must be held in strictest confidence. It is to be used solely for peer review purposes and not as a basis for personal gain by the peer review team, external validator or executive or performance committee members assigned to conduct the final review. Confidential information is transmitted only to those persons who need the information to discharge their duties as SIAAB officers/members. The corresponding Chief Audit Executive (CAE) must approve any other dissemination of workpaper or correspondence contents. Any dissemination without authorization will be considered serious misconduct and could result in external administrative or legal action. ([Freedom of Information Act](#) 5 ILCS 140/7(1) n; [IIA Code of Ethics](#)-Rules of Conduct Section 3; [IIA Performance Standard](#) PS 2330; and 2410.A3; and 2440.A2)

Workpaper and Report Security and Control

During the peer review process, summary of workpapers reviewed may be prepared or initials of disposition may be made on the Peer Review Matrix (Matrix). However, no internal audit documents should be copied for inclusion in the peer review workpapers. The Matrix or summary/workpapers are considered confidential and shall be released to only those individuals who have been assigned peer review or external validation duties. Approval for release of these and any other related documents must be given by the CAE, and only as needed to ensure compliance with IIA Standards (including the Code of Ethics), Fiscal Control and Internal Auditing Act, Freedom of Information Act exemption and the Personal Information Privacy Act requirements. See SIAAB Bylaws [4.6 Distribution of Final Peer Review Reports](#) and [4.7 Final Disposition of Records and Workpapers](#).

**CONFIDENTIALITY COMMITMENT**

I understand that either as a professional member of the SIAAB or an external validator certain information provided to or handled by me in such capacity will be of a confidential nonpublic nature or protected by Federal or State privacy statutes. I agree to respect and treat this information in a restrictive manner and not disclose it to unauthorized persons. I also agree that I will not permit the use of my access to programs, data files, output, privileged or confidential information, no matter the form or content, to be used for unauthorized purposes by myself or others, and to report any observed violations, real or imagined, to the CAE and the SIAAB immediately.

I understand that any breach of this Confidentiality Commitment can and will result in appropriate action being taken against me, via possible external administrative or legal action. [Freedom of Information Act](#) 5 ILCS 140/7(1) n; [IIA Code of Ethics](#)-Rules of Conduct Section 3; [IIA Performance Standard](#) PS 2330; and 2410.A3; and 2440.A2)

By affixing my signature below, I hereby acknowledge that I have read, fully understand and voluntarily agree to be bound by the above conditions.

External Validator Name: \_\_\_\_\_

External Validator Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Approval by  
Executive Committee Chair: \_\_\_\_\_ Date: \_\_\_\_\_