

STATE OF ILLINOIS
INTERNAL AUDIT ADVISORY BOARD

Web Address: [HTTP://SIAAB.AUDITS.UILLINOIS.EDU](http://SIAAB.AUDITS.UILLINOIS.EDU)

MINUTES

Board Meeting – September 9, 2014

1:00 p.m.

CALL TO ORDER

The regularly scheduled meeting of the State Internal Audit Advisory Board (SIAAB) was held at the Capital City Center, Room 104, Springfield, Illinois, with video conferencing available at the JRTC, Room 9-036, Chicago, Illinois. The meeting was called to order at 1:05 p.m. by Marcus Dodd in Chicago.

ROLL CALL

Members Present/Location:

Marcus Dodd (Chair), Illinois Department of Employment Security

Gary Shadid (Vice Chair), Illinois Department of Commerce and Economic Opportunity- Springfield

H. Jay Wagner, Office of the Attorney General - Springfield

Barb Ringler, Office of the Treasurer – Springfield

Stell Mallios, Office of Secretary of State- Chicago

Tracy Allen, Office of the Comptroller – Springfield

Debbie Abbott, Central Management Services – Springfield

Stephen Kirk, Department of Transportation– Springfield

Jane Hewitt, Department of Human Services - Springfield

Julie Zemaitis, University of Illinois– Springfield (arrived at 1:15pm)

Members Absent:

None

Visitors Present:

Angie Bartlett, Office of the Treasurer - Springfield

PUBLIC COMMENT

None

MINUTES

The minutes from the July 8, 2014, Regular Meeting were presented to the Board for discussion and approval. Board members identified and corrected several errors in the minutes. A motion was made by Ms. Ringler and seconded by Mr. Shadid to accept the August 12, 2014, minutes as revised. The motion carried unanimously.

REPORTS AND UPDATES

CPE Coordinator

Ms. Zemaitis indicated one person completed the course and was awarded CPE; Cassandra Rouse. One other person registered for the course.

Quality Assurance Coordinator

Mr. Dodd indicated there was no new activity regarding QAR Reviews.

The Board discussed the QAR Grid and several errors were identified in the spreadsheet leading to the conclusion that the spreadsheet needs to be updated.

Ms. Hewitt raised the additional point that some of the columns / information in the QAR Grid may not be necessary or worth tracking, such as the name of the prior Chief Internal Auditor.

The Board agreed that Mr. Shadid and Mr. Dodd will lead an effort to post the most recent QAR Grid to the SharePoint and set its security so only they can update the QAR Grid as necessary.

FOIA Officer

Ms. Ringler indicated that there had been no FOIA requests since the last meeting.

Guidance Coordinator

Mr. Kirk indicated there were no updates.

OLD BUSINESS

Financial Reporting Standards Board (FRSB) Draft Internal Audit Guidelines

Ms. Zemaitis indicated that there have been no FRSB meetings since our last SIAAB, but the next is scheduled for September 17, 2014.

Mr. Kirk shared some feedback on the scope of the GAAP audit and some discussions he had with management. The full Board shared additional comments and feedback on the FY12 and FY13 GAAP Audit processes.

Fall Conference Discussion

Mr. Allen indicated that there was a change in the Rutan speaker, but that it was no problem and a replacement was found.

There have been 90 registrants to-date, which is good progress.

Mr. Allen will be securing the conference space through 2019 so we can plan into the future.

Mr. Allen intends to send out the FRSB questions to the conference attendees on September 12, 2014.

The availability of vegetarian options will be added to the brochure.

Mr. Allen discussed that new recipients of IIA Certifications will be announced during our conference. The Board supported this idea.

New Business

Discussion of August Public Comment Request for SIAAB to Adopt Rules – Mr. Shadid suggested that public comment had merit and was worth our full consideration. As such, SIAAB should make a request to seek an opinion of the Attorney General on this matter. Mr. Wagner indicated that he has provided guidance on the process and procedure for seeking an opinion. Mr. Kirk suggested that we include adequate background information so that the attorneys understand our perspective and the basis for our point of view.

Mr. Shadid made a motion that SIAAB request an opinion from the Attorney General's Office in response to the public comment made during the August 12, 2014 SIAAB Board meeting. Mr. Kirk seconded the motion. The motion carried unanimously, subject to Ms. Hewitt and Mr. Wagner's abstentions.

Ms. Zemaitis volunteered to serve as the coordinator of the initiative.

Old Documents on SharePoint – Mr. Dodd discussed how the SharePoint was getting an increasing number of documents, and discussed the need to organize the files. The Board agreed with this and suggested a series of folders be developed with sub-folders for each year with the archived materials. Mr. Dodd agreed to lead this initiative.

Rutan Training - Ms. Hewitt suggest that a copy of the July 3, 2014, memo from the Governor's Office be sent to all Chief Internal Auditors to ensure that they are aware of the requirements of the Rutan audit. Mr. Dodd agreed to follow-up on this.

SIAAB Website – Ms. Zemaitis indicated that the server which hosts the SIAAB website is moving and there will be some minor modifications to the look and feel, but no significant changes.

In addition, Ms. Zemaitis indicated that the “What’s New” section of the website is not current and suggested that the “What’s New” section be limited to things within the past six months. The Board agreed with this suggestion.

ANNOUNCEMENTS

The next regular meeting is scheduled for October 14, 2014, at 1:00 p.m. The meeting will be at the Capital City Center’s Video Conference Room #104, 130 West Mason, Springfield, Illinois. For those attending via video conference in Chicago, Room 9-036 of the JRTC will be reserved.

ADJOURNMENT

A motion to adjourn was made by Mr. Kirk, seconded by Mr. Shadid. Motion carried unanimously. Meeting adjourned at 2:24 p.m.