

STATE OF ILLINOIS
INTERNAL AUDIT ADVISORY BOARD

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

MINUTES

Board Meeting – February 9, 2016

1:00 p.m.

CALL TO ORDER

A 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 chair Gary Shadid in Springfield.

ROLL CALL

Members Present/Location:

Gary Shadid, (Chair) Illinois, Department of Agriculture – Springfield
Stephen Kirk, (Vice Chair), Department of Transportation – Springfield
Tracy Allen, Office of the Comptroller - Springfield
Leighann Manning, Office of the Treasurer – Springfield
H. Jay Wagner, Office of the Attorney General – Springfield
Julie Zemaitis, University of Illinois – Springfield (arrived at 1:34 p.m.)

Members Absent:

Debbie Abbott, Central Management Services
Jane Hewitt, Department of Human Services
Stell Mallios, Office of Secretary of State

Visitors Present:

Natalie Covello, Department of Commerce and Economic Opportunity – Chicago

MINUTES

The minutes for the January 12, 2016 SIAAB meeting were accepted as presented. Ms. Manning made a motion to accept, seconded by Mr. Allen. The motion passed unanimously, with the exception of Ms. Zemaitis who had not yet arrived.

PUBLIC PARTICIPATION

None

REPORTS AND UPDATES

CPE Coordinator

Note: Ms. Zemaitis arrived at 1:34 p.m. due to a work-related commitment. She provided the CPE Coordinator update immediately upon arrival, right before the Historical Audit Information discussion under New Business.

Ms. Zemaitis stated four internal auditors completed the training, three were issued CPE, and one is pending.

Ms. Covello inquired as to how often one can take the free SIAAB QAR training for credit. Ms. Zemaitis stated that generally you must wait at least two years, unless the training has changed due to a Standards update.

Quality Assurance Coordinator

Mr. Shadid presented the Illinois Student Assistance Commission Self-Assessment with Independent Validation (SAIV) team request. A motion to accept was made by Mr. Wagner, seconded by Mr. Allen. The motion passed unanimously, with the exception of Ms. Zemaitis who had not yet arrived.

Mr. Shadid presented the Illinois State Treasurer Self-Assessment with Independent Validation (SAIV) team request. A motion to accept was made by Mr. Allen, seconded by Mr. Wagner. The motion passed unanimously, with the exception of Ms. Zemaitis who had not yet arrived, and Ms. Manning who abstained as the requester.

FOIA Officer

Ms. Manning stated there were no new requests.

Guidance Coordinator

Mr. Wagner stated he had no new requests for guidance, and no website resources to recommend for posting.

Mr. Wagner stated he has started working on #07 – Access and Disclosure of Engagement Reports; however, has made little progress due to the workload the past month. Mr. Kirk inquired about content. Mr. Wagner responded that several practice guides and IIA documents discuss disclosure, interactions with legal, and release to external parties. Inspectors General and federal entities will also be addressed. Mr. Kirk added he believes all disclosures to external parties should go through the Chief Internal Auditor, regardless of authority and the party released to, so the Chief Internal Auditor can keep track of where audit records have been disclosed.

OLD BUSINESS

Fall Conference

Mr. Allen stated he has not engaged in much planning for the 2016 Fall Conference to date, and there is financial uncertainty due to the budget impasse.

August 2014 Comment Request for SIAAB to Adopt Public Rules

Mr. Shadid indicated a follow up letter was sent to the Attorney General's Opinions Bureau.

Record Retention

No discussion.

Discussion with New Auditor General

Mr. Kirk stated he will reach out to the Auditor General's office soon.

SIAAB Guidance 07 – Access and Disclosure of Records

Discussed in Guidance Coordinator update.

Historical Internal Audit Information

Mr. Kirk recommended eight historical internal audit information document for publishing on the SIAAB web page under "Resources" > "Historical Audit Information." Ms. Zemaitis will discuss with the webmaster.

NEW BUSINESS

Chair and Vice Chair Nominations

Ms. Manning made a motion to elect Mr. Kirk as the new Chair, Mr. Allen seconded. Motion passed unanimously, with Mr. Kirk abstaining.

Ms. Zemaitis made a motion to elect Mr. Allen as the new Vice Chair. Mr. Wagner seconded. Motion passed unanimously, with Mr. Allen abstaining.

IIA Standards Update

Mr. Wagner noted that the IIA opened a proposed revision to the Standards for public comment. The comment period will end on April 30, 2016, with the target date for presenting revised Standards on October 1, 2016 and an effective date of the revised Standards on January 1, 2017. Mr. Wagner stated the changes seem cosmetic in nature, and do not appear to present any significant functional impact; however, he will

monitor the changes, and will hopefully provide feedback to the Board at the October 11, 2016 meeting, in time to discuss at the 2016 Fall Conference. Mr. Kirk noted that the changes are generally wordsmithing, should be discussed at the April 7, 2016 roundtable, and the Board may consider recommending against adoption as the changes are minor but will result in a great deal of overhead.

Mr. Wagner also noted that the IIA proposed adopting “the Standards” as a singular document, rather than as a group of standards (plural). Therefore, the IIA proposed changing references to the Standards from plural to singular; for example, “the Standards *are*” will become “the Standards *is*.” Mr. Wagner expressed concern that, when quoting the Standards, non-audit parties (such as management) may believe quotations as grammatically incorrect. This may negatively impact internal audit’s credibility.

SIAAB Guidance 07 – Access and Disclosure of Records

Discussed in Guidance Coordinator update.

Uniform Administrative Rules Requirements

No discussion.

Chief Internal Auditors Roundtable

Mr. Allen stated the roundtable is set for April 7, 2016 from 8:30a to 12:30p at the Department of Transportation. Parking instructions will be sent to Chief Internal Auditors prior to the meeting.

ANNOUNCEMENTS

The next regular meeting is scheduled for March 8, 2016, 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 Ms. Zemaitis. Motion carried unanimously. Meeting adjourned at 1:57 p.m.