

ILLINOIS STATE INTERNAL AUDIT ADVISORY BOARD (SIAAB)

Chief Internal Auditor Roundtable

- Date:** October 24, 2019
- Time:** 8:00 a.m. to 12 noon
- Location:** Northfield Center Inn, Suites and Conference Center
3280 Northfield Drive, Springfield, Illinois 62702
- Facilitator:** Jay Wagner, CIA, CFE, CISA
SIAAB Vice Chair and Conference Coordinator
Chief Internal Auditor, Illinois Office of the Attorney General
(217) 524-4094 or hwagner@atg.state.il.us
- Sign up:** [2019 SIAAB Fall Government Auditing Roundtables](#)

ROUNDTABLE OBJECTIVE

The Chief Internal Auditor Roundtable is designed to be informational and interactive and focused on topics of professional relevance that will promote relationship building, progress through sharing, and the overall advancement of internal audit in the State of Illinois.

TOPICS

1. Introductions
2. Announcements
 - Change of Venues for Monthly Meetings (Second Tuesday of Every Month)
 - Springfield: 500 1/2 Stratton Building
 - Chicago: 09-035 JRTC (next door to prior meeting room)
 - Notification of release of [Attorney General Opinion 19-001](#) regarding Internal Audit
3. CPE Policy (Bylaw 2.5)
 - Allowing CPE for peer reviews
 - Permitted by IIA CPE Policy 3.2.6
 - Prohibited by GAO Yellow Book 4.36(g)
 - Allowing CPE for obtaining certifications by examination
 - Permitted by IIA CPE Policy 3.2.1
 - Prohibited by GAO Yellow Book 4.36(h)
4. Discussion of 2019 OAG Audit Guide
 - Chapter 19 – Internal Audit
 - Internal and External Quality Assurance Reviews

5. Guidance Coordinator

- Draft Guidance #9 - Internal Assessments
 - [Implementation Guide 1311](#) (Internal Assessments)
- Existing Guidance:
 - [SIAAB Guidance 01](#): Internal Audit Access to Records, Personnel and Physical Properties
 - [SIAAB Guidance 02](#): Internal Audit Independence - Interaction with Agency Head, Senior Staff and Placement within the Organizational Structure
 - [SIAAB Guidance 03](#): Internal Audit Committees in State of Illinois Government
 - [SIAAB Guidance 04](#): Internal Audit Plan Development and Amendment in State of Illinois Government
 - [SIAAB Guidance 05](#): Conforming with FCIAA and Standards in Small Audit Functions in the State of Illinois
 - [SIAAB Guidance 06](#): Pre-Implementation Reviews for non-IT Auditors in the State of Illinois
 - [SIAAB Guidance 07](#): Access and Disclosure of Engagement Records
 - [SIAAB Guidance 08](#): Internal Audit Coverage Risk Assessment and FCIAA Compliance
- Suggestions for Additional Guidance

6. Quality Assurance Coordinator

- Reciprocal Quality Assurance (Peer) Assessments
 - [Bylaw 3.4.3](#): *Reciprocal quality assurance reviews between two Internal Audit Organizations shall not be performed and will not be approved by the Board.*
 - [IIA Implementation Guide \(IG\) 1312](#) (External Assessments): *Reciprocal peer assessments between two organizations would not be considered independent. However, reciprocal assessments among three or more peer organizations — organizations within the same industry, regional association, or other affinity group — may be considered independent. Still, care must be exercised to ensure that independence and objectivity are not impaired and all team members are able to exercise their responsibilities fully.*
- [4 of the top 5 \(and 5 of the top 10\) least conformed](#) with standards are related to QAIP:

TOP AREAS OF NONCONFORMANCE

The IIA's Quality Services identified the top 10 standards least conformed with, in order, by organizations for which it had performed an external quality assessment in 2015. All Attribute Standards from the listing also appeared in the top 10 from 2014.

Rank	Attribute or Performance	Standard
1	A	1311 Internal Assessments
2	A	1010 Recognition of the Definition of Internal Auditing, the Code of Ethics, and the Standards in the Internal Audit Charter
3	A	1320 Reporting on the Quality Assurance and Improvement Program
4	A	1310 Requirements of the Quality Assurance and Improvement Program
5	A	1312 External Assessments
6	P	2020 Communication and Approval
7	P	2300 Performing the Engagement
8	P	2100 Nature of Work
9	P	2500 Monitoring Progress
10	A	1300 Quality Assurance and Improvement Program

7. Proposed Internal Auditor Classification Series
 - Working Group Update
8. CPE Coordinator – Open Discussion - Questions, Suggestions, Areas for Improvement
9. Statewide Accounting Management System (SAMS) – Internal Control Checklists
10. Grant Management
 - [OMB Revised 2019 Compliance Supplement](#)
 - Statewide Grant Management System
11. Rutan Assessments
12. Posting of non-Audit job positions on SIAAB site
13. Institute of Internal Auditors (IIA) Updates:
 - [New Global Knowledge Brief: Solving Key Challenges for the Smaller Audit Group](#)
 - The push for principles (Core Principles). Blog post by IIA President Richard Chambers
From the article: "[The intelligent have plans; the wise have principles.](#)" - Raheel Farooq
 - [Social media must be on IA's Radar](#). Blog post by IIA President Richard Chambers
 - [Push for climate change considerations in IA](#), IA Magazine article by Israel Sadu
14. Conference Coordinator – Next Conference scheduled for October 27-28, 2020
15. Adjournment