

Description of the Internal Audit Advisory Board

As required by the Illinois Freedom of Information Act (5 ILCS 140/4(a))

The Fiscal Control and Internal Auditing Act (Act) (30 ILCS 10/2005(a)) created the eleven member Internal Audit Advisory Board (Board) in 1990. The Board's responsibilities include:

1. Promulgating a uniform set of professional standards and a code of ethics (based on the standards and ethics of the Institute of Internal Auditors, the General Accounting Office, and other professional standards as applicable) to which all State internal auditors must adhere;
2. Serving as a clearinghouse for the correlation of internal audit training needs and training designed to meet those needs; and
3. Coordinating peer review activities among the State's internal audit units (30 ILCS 10/2005(f)).

By statute, the Board membership includes:

- (1) The chief of internal audit of the Department of Central Management Services;
- (2) The chief internal auditor of the Office of the State Comptroller;
- (3) The chief internal auditor of the Office of the Secretary of State;
- (4) The chief internal auditor of the Office of the State Treasurer;
- (5) The chief internal auditor of the Office of the Attorney General; and
- (6) Six chief internal auditors appointed by the Governor to serve three year terms, of which at least one appointment must be an employee of a State college or university or university governing board (30 ILCS 10/2005(b) and (c)).

A vacancy shall exist whenever a member ceases to be employed in the position which qualified the member for appointment. Vacancies shall be filled in the same manner as the original appointment. Persons appointed to fill a vacancy shall serve the balance of the unexpired term (30 ILCS 10/2005(d)).

A Chairman is required to select from the Board's members to serve a one-year term (30 ILCS 10/2005(e)). The Board's Bylaws require the chairman to be selected each February and establish the following organizational structure.

Board members shall receive no additional compensation for their services, but shall be reimbursed by their employing agency for expenses necessarily incurred in the performance of their duties as Board members (30 ILCS 10/2005(e)). The Board does not receive an operating budget, maintain office space, or have any full time or part time employees.