

STATE OF ILLINOIS
INTERNAL AUDIT ADVISORY BOARD
WEB ADDRESS: [HTTP://SIAAB.AUDITS.UILLINOIS.EDU](http://SIAAB.AUDITS.UILLINOIS.EDU)

MINUTES
Board Meeting November 10, 2004

A regular meeting of the State Internal Audit Advisory Board was held on November 10, 2004 at the Capital City Center, Springfield, Illinois. This meeting was called to order by Chair Rusti Cummings at 10:07 A.M

Members Present

Rusti Cummings, Chair - Office of the Comptroller
Barbara Ringler, Vice-Chair - Office of the Treasurer
Kathleen Moreno - Eastern Illinois University
Lesslie D. Morgan - Office of the Attorney General
John W. Cressman - Illinois Office of Internal Audit

Members Absent

Al DiSilvestro - IL Secretary of State

Minutes

The Board reviewed the minutes from the October 13th, 2004 meeting. Several revisions were made and a motion was made by Ms. Ringler and seconded by Mr. Cressman to accept the minutes with the revisions. All approved the motion.

Old Business

Performance Committee

The performance committee will include a peer review / self assessment timetable in their December conference presentation. The bylaws had been updated to reflect the motion approved at the October meeting.

CPE Coordinator – Certifications and Records

There were no certificates issued or updates to report. The SIAAB's CPD license with the Department of Financial and Professional Regulation has been renewed by Ms. Morgan. It is an annual renewal effective until December 2005.

Appointment – State College and Universities

Chair Cummings reported she has not received a decision regarding the letter sent to the Governor's Office of Boards and Commissions on December 17, 2003 submitting Ms. Kathleen Moreno of Eastern Illinois University and Mr. Richard Traver of the University of Illinois for consideration to fill the State College and Universities term appointment.

Ms. Cummings will send a follow-up letter to the Governor's Office of Boards and Commissions and copy all SIAAB members.

New Business

Calendar Year 2005 Meeting Schedule

The members agreed that it would be acceptable to continue meeting at the Capital City Center on the 2nd Wednesday of each month for Calendar Year 2005. The availability of these dates will be confirmed with the Capital City Center and voted upon at the December meeting.

Measurement Period for Continuing Education Hours

During the prior month, Ms. Moreno had received an inquiry from a State Internal Audit Manager as to what was meant by the term "two successive years". After some discussion, Mr. Cressman motioned, Ms. Morgan seconded, and all approved the following revision to the Bylaws:

“All internal auditors must complete a total of 80 hours of acceptable continuing professional education during two successive (non-rolling) calendar years. A minimum of 20 hours shall be completed each year. Personnel hired after October 1 are not subject to the 20 hour CPE minimum in the calendar year that they are hired, the following calendar year will be considered their first year of the two successive calendar year period. An Agency's Chief Internal Auditor is responsible for establishing and implementing a program to ensure that staff auditors meet the CPE requirements.

The Internal Audit Advisory Board, upon request, may grant partial or complete exemption from CPE requirements for individuals when good cause exists, such as military service, or individual hardship, or when significant changes occur in an audit organization that would create a hardship in meeting CPE requirements.”

For example, if a new employee began on October 1, 2003, this employee:

1. would not be required to meet the 20 hour minimum for calendar year 2003
2. would be required to consider Calendar Year 2004 as their first year of the two successive (non-rolling) calendar years. Thus, the new employee would be required to complete a total of 80 hours in Calendar Year 2004 and 2005 with a minimum of 20 hours completed each year.

This same situation would exist if an internal audit organization was established on October 1, 2003. All employees of this new organization would not be required to meet the CPE requirements for their new position in Calendar Year 2003 but would be required to obtain a total of 80 hours in Calendar Years 2004 and 2005 with a minimum of 20 hours each year.

Ethics Training for Board Members

Ms. Cummings received a phone call from Ms. Colby Vail, Legal Division of Central Management Services. This division had been asked to ensure that all Board and Commission members were registered for the Governor's Ethics Training. Ms. Cummings explained to Ms. Vail that all SIAAB members are state employees subject to the ethics training program as part of their respective employment. The Board members agreed that it was not necessary for SIAAB members to attend multiple Ethics Training courses to comply with the State Officials and Employees Ethics Act.

Announcements

The State Internal Audit Managers Group conference has 33 registrations for Thursday and 16 registrations for Friday.

Schedule Next Meeting

The next meeting will be held on December 8th, 2004 at the Capital City Center, 130 W. Mason, Springfield, Illinois in Room 103.

Adjournment

The meeting was adjourned at 11:57 A.M.