

STATE OF ILLINOIS INTERNAL AUDIT ADVISORY BOARD

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

MINUTES

**Board Meeting, April 14, 2010
10:00 a.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 9-035, Chicago, Illinois. The meeting was called to order at 10:04 a.m. by Julie Zemaitis, Chair. Jewel Bishop, Illinois Office of Internal Audit, attended and recorded the minutes.

Roll Call

Members Present/Location

Julie Zemaitis (Chair), University of Illinois – Springfield
Lesslie Morgan (Vice Chair), Office of the Attorney General – Springfield
Rusti Cummings, Office of the Comptroller – Springfield
Debbie Abbott, Illinois Office of Internal Audit – Springfield
Barb Ringler, Office of the Treasurer – Springfield
Nancy Bowyer, Office of the Secretary of State – Chicago (video conference)

Minutes

The minutes for the March 3, 2010 meeting were reviewed. Ms. Cummings motioned to approve the minutes with no changes and Ms. Abbott seconded. The motion unanimously carried.

Reports

CPE Coordinator – Online Quality Assurance Review Training Update

Ms. Morgan reported that one person completed the course and one person is registered, but as of this date has not completed the course.

Ms. Morgan also reported she contacted the IIA on April 13, 2010 to confirm if her permission to reprint IIA Standards is still in good standing. Ms. Morgan's permission is based on her work associated with the Office of the Attorney General and on the SIAAB. The current permission was granted on 1/12/09 and was good for two years. During her phone conversation with the IIA, Ms. Morgan was informed that the IIA has a new "request for permission" form which they asked Ms. Morgan to complete. Ms. Morgan completed the new form and faxed it back. The IIA informed Ms. Morgan they are switching to an annual approval instead of every two years. Ms. Morgan's permission form was approved the same day and is good through April 13, 2011.

Ms. Zemaitis has been contacted concerning whether or not the on-line ethics training State employees are required to take would count toward CPE. The Board's position has been that

CPE can only be given by an entity that is registered with the National Association of State Boards of Accountancy (NASBA). The University of Illinois' Ethics Officer is not NASBA registered. Also, the training would last less than 50 minutes so very little CPE would be gained even if it was allowable.

Ms. Morgan further reported that SIAAB does not include an address for SIAAB or signature on CPE certificates. These items will be included on future certificates.

Ms. Morgan announced that the IIA's exposure draft on Standard's changes is available for comment until mid-May. The IIA plans to have a webinar in October discussing the changes, so the Board would not be able to give a presentation at the Fall Conference on the same. Hopefully, the changes will be effective January 1, 2011 so it will not affect upcoming quality assessment reviews. The Board will discuss the exposure draft at the May meeting.

FOIA Officer

Ms. Cummings presented five documents for Board review.

- 1) Revised Statement of Independence
- 2) Revised Quality Assurance Confidentiality Policy/Commitment Statement
- 3) Revised Bylaws
- 4) Public Records Reference Table
- 5) Description of SIAAB

The proposed revisions to the Bylaws are lengthy and a full discussion of the changes was postponed until next month's meeting. The Board discussed the remaining documents at length and various issues and questions were raised.

Ms. Cummings gave an explanation of each column of the Public Records Reference Table. It was noted that the term "immediately available" indicated that the document was available on SIAAB's website. The Board reviewed the information for each document and various changes were suggested. Each Board member designated in the table will provide copies of documents to the Freedom of Information of Officers. The records will not be redacted and it would be up to the FOIA officer or Public Access Counselor (PAC) to redact information if the document is part of an FOIA request. It was noted that the Board does not need to retain drafts of documents – only final documents. Ms. Bishop will search IOIA files for any documents that should become part of the Board's files. Ms. Zemaitis will check with Eduardo Mascorro to confirm what on-line training related records are available.

Ms. Cummings reported on her search to determine the Board's Record Retention Schedule. The retention schedule that Ms. Cummings found stated that the Board should retain records for two years and then documents are to be transferred to the State Archives for permanent retention. Ms. Cummings confirmed her findings with the State Records Commission. It was decided to discuss the record retention schedule further at the May meeting.

Ms. Cummings informed the Board that she had requested to have a FOIA email account set up for her through the Office of the Comptroller. This e-mail account will be for record retention purposes only and will not be interactive.

In the course of Board discussion several questions for Ms. Cara Smith, PAC, were identified. 1) What constitutes a quorum for the Board? Does a majority of quorum exclude vacancies? Is a quorum based on the number of actual members at the time or is it based on what membership should be as outlined in the statutes? 2) Are the answers to the questions for the on-line training exempt from FOIA request? 3) What level of quality assurance documents are releasable for FOIA requests. Ms. Cummings will contact Ms. Smith, for her opinion on these matters.

During the discussion, question was raised as to whether a team exception should be documented on the form. It was decided to discuss this at a future meeting.

It was suggested that a tab for Freedom of Information Act/Open Meetings Act be created on the Board's website.

Motion to approve the Description of the Internal Audit Advisory Board with revisions was made by Ms. Abbott and seconded by Ms. Ringler. Motion was carried with Ms. Morgan abstaining.

Motion to approve the State Internal Audit Advisory Board – Public Records Reference Table as revised was made by Ms. Ringler and seconded by Ms. Abbott. Motion was carried with Ms. Morgan abstaining.

Recess for Committee Meetings

Performance Committee and Executive Committee reports were tabled until the May meeting.

Old Business

Updated Confidentiality / Independence Forms – Motion was made to accept the Statement of Independence for Quality Assurance Activities by Ms. Morgan and seconded by Ms. Ringler. Motion was unanimously approved.

Motion was made to accept the Quality Assurance Confidentiality Policy/Commitment Statement by Ms. Morgan and seconded by Ms. Abbott. Motion was unanimously approved.

All Board members with the exception of Nancy Bowyer completed new Independence forms.

Fall Conference – Ms. Bishop gave Ms. Zemaitis the proposed contract with the hotel where the fall conference is to be held.

New Business

Membership Update – Ms. Abbott asked Board members for the name of the county in which they reside. This information will be provided to the Governor's Office of Boards and Commissions.

Announcements

The next regular meeting will be May 12, 2010 at 1:00 p.m. at the Capital City Center's Video Conference Room #104, 130 West Mason, Springfield, Illinois. For those attending via video conference in Chicago, Room 9-035 of the JRTC has been reserved.

Adjournment

A motion to adjourn the Regular Session was made by Ms. Morgan and seconded by Ms. Cummings. The motion unanimously passed and the meeting with adjourned at 1:51 p.m.