

**STATE OF ILLINOIS**  
**INTERNAL AUDIT ADVISORY BOARD**

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

**MINUTES**

**Board Meeting-August13,2013**

**1:00 p.m.**

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**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 9-036, Chicago, Illinois. The meeting was called to order at 1:04 p.m. by Vice-Chairman Dodd in Chicago.

**ROLL CALL**

**Members Present/Location:**

Marcus Dodd (Vice Chair), Illinois Department of Employment Security - Chicago

Debbie Abbott, Central Management Services-Springfield

Lesslie Morgan-Office of the Attorney General- Springfield

Barb Ringler, Office of the Treasurer- Springfield

Tracy Allen, Office of the Comptroller – Springfield

Steve Kirk, Department of Transportation - Springfield

Jane Cullen, Illinois Emergency Management Agency - Springfield

Gary Shadid-Illinois Department of Commerce and Economic Opportunity- Springfield

Julie Zemaitis, University of Illinois – Springfield – Springfield

**Members Absent**

Douglas Hathhorn (Chairman), Illinois Department of Revenue- Springfield

Stell Mallios, Office of Secretary of State- Chicago

**MINUTES**

The June 11,2013, meeting minutes were presented to the Board for discussion and approval.

Ms. Zemaitis submitted a few revisions to Mr. Dodd in advance of the meeting. Mr. Dodd reviewed these revisions with the Board.

Ms. Cullen pointed out that her agency was incorrectly listed in the July 9 minutes as well as on the left-hand column of the SIAAB agenda template. Mr. Dodd stated that these items will be corrected for future meetings.

Minor grammatical changes were proposed.

A motion was made by Ms. Morgan and seconded by Ms. Cullen to accept the July 9, 2013 minutes. The motion carried unanimously.

## **REPORTS AND UPDATES**

### **CPE Coordinator**

Update from Julie Zemaitis indicated that 7 individuals have completed the QAR Course and no individuals are pending completion since the last meeting. CPE Certificates were sent for 5 of the individuals who completed the course. The remaining two certificates are scheduled to be sent out on Wednesday, August 14.

### **FOIA**

Ms. Ringler had nothing to report.

### **Guidance Coordinator**

Mr. Kirk indicated that he had received no feedback on the Guidance he recently completed. He also discussed how he is going to be working on the guidance documents for the next few topics in the near future.

Mr. Dodd asked if we intended to discuss the purpose of the guidance and the role of the Guidance Coordinator at the Conference. The group indicated that we did not plan to discuss it in a specific presentation session, but we could discuss it as part of the roundtable discussions.

### **Quality Assurance Reviews – Current Reviews and Request**

Mr. Dodd indicated that no audit departments are pending regarding QAR.

Ms. Abbott indicated that she needs a Special Coordinator for her CMS QAR review which she expects to be completed and submitted to SIAAB on August 26. Mr. Dodd indicated that he will work with Chairman Hathhorn to identify a Special Coordinator.

The Board discussed the validation of independence and disclosure of the Special Coordinators. Specially, we discussed our current process for obtaining independence and disclosure from on an as-needed basis versus having an annual process. No recommendations came out of the discussion.

Ms. Morgan suggested recruiting Chief Internal Auditors to serve as Special Assistants at the Roundtable during the Conference.

## **New Business**

### **Discussion of the Financial Reporting Standards Board**

There was discussion amongst the Board regarding the current status of the Financial Reporting Standards Boards, in particular the number of members who have been identified and how many members have been confirmed by the Legislature. No conclusions were reached.

There was discussion of the GAAP and Financial Statement Reporting Process Review Ms. Zemaitis and Ms. Morgan discussed the processes their audit department used to complete and submit the GAAP and Financial Statement Reporting Process Review. Ms. Zemaitis suggested discussing the Review, and the submission process, during the Roundtable discussion at the Conference.

### **Discussion of the resources page on the website**

Mrs. Zemaitis discussed SIAAB's repository requirement to serve as a clearinghouse for the correlation of internal audit training needs, and discussed one way the SIAAB accomplishes this is to provide a resource repository on the SIAAB web site which includes additional training, resources, and guidance. The current Resources Page is helpful the Board carry out this role. She continued to discuss how the website can and should be updated to make it more user-friendly. The website is currently ad hoc and we could improve the logical structure by grouping training documents, guidance documents, etc. Mr. Dodd asked if we considering updating the website to make the content searchable. Mrs. Zemaitis indicated it could be considered during the update process.

The Board will establish a sub-committee at the next Board meeting.

## **Old Business**

### **Record Retention Listing**

Ms. Abbott provided some general information on this matter and the Board discussed a few issues such as the difference between the FOIA retention list and the record retention list as well as the need for permanent retention of certain records. The Board discussed how we are ready to move forward with updating our listing. There was discussion regarding the best approach to take to update the listing. There was a suggestion from the Mr. Kirk that Ms. Abbott serve on the team to address this, based on her role at CMS. Ms. Cullen and Ms. Ringler expressed interested as well.

Mr. Dodd suggested establishing a sub-committee to work on this project at the next Board meeting.

## **CPE at the Conference**

Ms. Zemaitis discussed the fact that our current CPE calculation for the Conference does not award participants credit for the lunch time Roundtables. The Board discussed and concluded that these would not qualify for CPE this year because the Roundtables are optional, and people will be coming in and out, so the attendance would be difficult to monitor for CPE purposes. Additionally, 50 minutes of instruction time are required to earn 1 CPE credit hour.

## **ANNOUNCEMENTS**

The next regular meeting is scheduled for September 10, 2013 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**

Motion made by Mr. Kirk to adjourn the meeting.  
Second: Ms. Cullen

Vote was unanimous and the meeting was adjourned at 1:52 p.m.