

SIAAB
MEETING
MINUTES
FOR
1995



State of Illinois
INTERNAL AUDIT ADVISORY BOARD
101 West Jefferson Street
Springfield, Illinois 62794

CHAIRPERSON

James S. Reid
Office of the Attorney General

VICE-CHAIRPERSON

Bradley W. Hammond
Department of Conservation

MEMBERS

John L. Cain, CPA, CISA
Office of the Secretary of State

C. William Coons, CFE
Department of Professional
Regulation

Art Keegan, CPA, CBA
Office of the Treasurer

Ronald E. Omer
Office of the Comptroller ✓

Jack Schoonover, CPA
Western Illinois University

Sharon E. Stanford, CIA, CPA, Ph.D
Illinois State University

Richard O. Traver, CPA
CISA, Ph.D, CIA ✓
University of Illinois

William B. Winberg, CPA
Department of Central (Per m)
Management Services

Benedict R. Zemaitis, CIA, CPA
Department of Revenue

TO: State Internal Audit Advisory Members

FROM: 
James S. Reid, Chair

DATE: January 4, 1995

SUBJECT: State Internal Audit Advisory Board Meeting

This is to confirm the January 10, 1995 meeting of the Internal Audit Advisory Board. The meeting will take place at approximately 10:15 a.m. at the Capital Development Board, Third Floor Board Room, Wm. G. Stratton Building, Springfield, Illinois. The meeting will take place following the 9:30 a.m. software presentation on internal control concepts demonstrated by Ms. Sally Curtin deVincentis.

Enclosed is the agenda for the January meeting, draft minutes for the November meeting, an Exhibit to the November meeting, and approved minutes for the September meeting.

enclosures

cc: J. Donkin

INTERNAL AUDIT ADVISORY BOARD MEETING

TUESDAY, January 10, 1995 - 10:15 A.M.

CAPITAL DEVELOPMENT BOARD
THIRD FLOOR - WM. G. STRATTON BUILDING

A G E N D A

- ◆ Call to Order
- ◆ Roll Call
- ◆ Minutes
 - Approval of Prior Minutes - 11/15/94
- ◆ Old Business
 - Letter to Governor's Office regarding status of Aging, Nuclear Safety
 - Chair Reid
 - Written Status Report on Peer Reviews - Member Coons
 - Peer Review Training Program - Member Coons
 - Performing Peer Reviews - Member Schoonover
 - * Inconsistencies in the Peer Review Program
 - * No Performance Feed-back
- ◆ New Business
 - As Announced
- ◆ Announcements
- ◆ Adjournment

MINUTES OF THE STATE INTERNAL AUDIT
ADVISORY BOARD MEETING

JANUARY 10, 1995

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FOR DISCUSSION ONLY

The regular monthly meeting of the State Internal Audit Advisory Board (SIAAB) was held on January 10, 1995 at the Stratton Office Building, Capital Development Board, Third Floor Board Room, Springfield, Illinois. Vice-Chair Bradley W. Hammond called the meeting to order at 10:10 a.m.

The following Board Members were present:

Bradley W. Hammond, Vice Chairperson, Department of Conservation
C. William Coons, Department of Professional Regulation
Jack Schoonover, Western Illinois University
Richard O. Traver, University of Illinois
Benedict R. Zemaitis, Department of Revenue
Sharon Stanford, Illinois State University
William Winberg, Department of Central Management Services

Absent:

James S. Reid, Chairperson, Office of the Attorney General
Art Keegan, Office of the Treasurer
John Cain, Office of the Secretary of State

Guest Observers:

Nita Adams, Department of Professional Regulation
James Donkin, Department of Public Aid
John H. Winterbauer, Department of Agriculture
John H. Holmes, Guardianship & Advocacy Commission
Tammy Rust, State Board of Education
Tom Pigati, Illinois State Police
Joyce Gerhold, Office of the Attorney General

Vice Chair Hammond asked for any corrections, additions, or deletions to the November 15, 1994 meeting minutes. Member Bill Coons stated that on page three, last paragraph, should read "Exhibit 5 and Exhibit 16" instead of "Exhibit 5 and Exhibit 6". Member Bill Coons moved to accept the minutes as revised; said motion was seconded by Member Jack Schoonover and minutes were unanimously approved.

OLD BUSINESS**DISCUSSION ITEM: Letter to Governor's Office regarding status of Departments of Aging, and Nuclear Safety - Chair Reid**

Vice-Chair Hammond circulated the letter Chair Reid provided him concerning this issue. The first item discussed the fact that Nuclear Safety is on the Governor's list, but does not have an internal audit function. Secondly, the Department of Aging appears to need an internal audit function, but is not on the Governor's list. The board has discussed these issues in prior meetings, and have agreed some action should be taken. Member Traver stated that the board's perceived criteria used by the Governor's office was purposely stated in the letter to receive feedback on the criteria issue as it related to the Department of Aging. If the board has a misunderstanding about criteria, the Governor's office will hopefully clarify the issue in their reply.

Vice-Chair Hammond asked when the Governor's Office will issue the next listing of designated agencies. Member Winberg stated he thought the Governor issued a list on odd years, which means one will be due this spring.

DISCUSSION ITEM: Written Status on Peer Reviews - Member Coons

Member Coons distributed a listing of agencies scheduled in 1994 and their current status in the peer review program. He stated that Illinois State University and Eastern Illinois University have not responded. The State Community College and Nuclear Safety do not have an internal audit function. Vice-Chair Hammond stated that Conservation will be started in late January or early February. Member Coons stated that the dates listed were tentative. Member Zemaitis questioned about the no response and Member Coons told him that the team leader did not report back to him on status. Member Traver said he would call persons responsible for Eastern Illinois University and get a response for Member Coons. Member Coons has been in contact with Tammy Rust of State Board of Education. She will be requesting a deferment because of her recent employment with that agency.

DISCUSSION ITEM: Peer Review Training Program - Member Coons and Member Zemaitis

Member Coons distributed the itinerary for the peer review training to be held Thursday, January 12, 1995 at Sangamon State University, Room F. Tammy Rust and Jim Donkin have agreed to speak regarding the reviews performed. Vice-Chair Hammond asked how many persons had signed up. Member Coons stated 15 at present.

FOR DISCUSSION ONLY

Member Coons also distributed a listing of the peer review requests for the period 1993 to 1997. Member Zemaitis voiced concern about the number of peer reviews currently unfinished this year. Vice-Chair Hammond stated that the teams have already been assigned for 1994 reviews, and that other persons would be assigned for 1995 reviews. Member Zemaitis stated that this is a red flag area, viewing the fact that only three peer reviews were completed in 1994. He stated that maybe the board should look at setting expected completion dates. If we don't, he said, at the end of the cycle there will be a number of peer reviews open-ended or not even started. Member Coons stated that auditors are experiencing scheduling difficulties in performing the peer reviews.

After lengthy discussion, it was decided that the board should work on getting the teams together as early as possible and giving them more time to finish their reviews. Member Zemaitis didn't feel it was a scheduling problem. He also voiced concern as to how many persons were available to perform peer reviews. Member Coons stated that the 15 persons signed up for training on Thursday were new to the process. This should help with scheduling peer review teams for 1995. Member Zemaitis suggested that they lock in target dates for peer reviews and stick to them.

Member Zemaitis made a motion to accept the agencies listed for calendar year 1995 peer reviews; said motion was seconded by Member Dick Traver and was unanimously approved by the board.

Members Coons and Traver will be assigning teams after the training on Thursday, January 12, 1995. They will send out letters to the team leaders and ask them to respond between 30 - 60 days. Starting and completion dates will be requested. Member Zemaitis suggested that since all three elected officials (Attorney General, Comptroller and Treasurer) have changed, these agencies might want to postpone their peer reviews. Member Zemaitis suggested that the board should watch the schedule, so that the last review year does not become overloaded.

Discussion Item: Performing Peer Reviews - Member Schoonover
* Inconsistencies in the Peer Review Program
* No Performance Feed-back

The following handouts were distributed to the board by Member Schoonover: Exhibit 5, Peer Review Announcement Letter and Exhibit 16, Final Peer Review Report Transmittal Letter. Both exhibits were copied from the training manual. Member Schoonover stated that discussion a few meetings back concerned the board's lack of information concerning the peer review process. He stated that if peer review leaders are sending out letters like they should be, the board would be better informed as to peer review status. Member Schoonover noted inconsistencies between the bylaws and the exhibits regarding the persons who should be copied. The Exhibits and the Bylaws, pages 6 (4.1) and 9 (5.4) are not the same. Member Zemaitis stated that bylaws govern. Member Schoonover suggested that the exhibits be changed to reflect what the bylaws state. He also suggested that the peer reviews be more standardized to make the process easier to review and to complete. Vice-Chair Hammond stated that standardization would make it easier on everyone involved in the peer review process. After lengthy discussion, Members Traver and

Zemaitis stated that persons receiving the training on Thursday will receive a copy of both the long form and short form with their training materials. Every team leader should have a sample of required documentation to help guide them through the whole review process.

NEW BUSINESS

Vice-Chair Hammond stated that elections are scheduled for next month for Chair and Vice-Chair. Nominations can be made by board members and voted on at the next meeting. There are some terms expiring. The new Chairperson will need to contact Diane Ford of the Governor's Office to let them know. Member Traver stated that he will be sending a letter to Chairperson Reid regarding his resigning from the Board as of February 1, 1995. Other commitments will prohibit his involvement with the board on a full time basis.

Member Zemaitis stated that his term is also expiring this year. He stated that persons wanting to be board members should be aware of the responsibilities and work required. Individuals should be committed to being working members, and not just being a member in name only.

Announcements/Questions

Member Zemaitis had a question about the pre-meeting presentation. He asked if Jim Donkin had spread the word to all state auditors. Mr. Donkin stated that all state auditors were invited. Vice-Chair Hammond brought up the possibility of a general governmental program for all auditors. Member Traver said the company was open to working with agencies and that pricing was negotiable.

Member Schoonover asked about next months meeting. Member Zemaitis stated that the facilities at the Department of Revenue were available. Vice-Chair Hammond asked if the board had to prepare a new filing regard their compliance with the Open Meeting Act. Notice was posted for today's meeting. Vice-Chair Hammond will discuss with Chair Reid and will follow-up with necessary action.

Vice-Chair Hammond stated that the next meeting will be held on February 14, 1995 at the Willard Ice Building, Level 6NE Training Room, 101 West Jefferson, Springfield, Illinois at 9:30 a.m.

Member Traver suggested that Chair Reid get in contact with new audit managers of elected officials and let them know they are on the board, and to outline the responsibilities that coincide with membership. Perhaps a letter from the board Chairperson with a copy of the bylaws and

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FOR DISCUSSION ONLY

FCIIA could be sent together with an invitation to the February meeting.

Member Stanford stated that she would like the minutes to reflect and acknowledge our appreciation for everything Member Traver has done for the board. Vice-Chair Hammond stated that the minutes should reflect the same appreciation to Ron Omer and wish them both well in their future endeavors.

Vice-Chair Hammond called for any further discussion. There being none, Member Coons moved for adjournment. Motion was seconded by Member Winberg, and unanimously carried. Meeting adjourned at 10:50 a.m.



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INTERNAL AUDIT ADVISORY BOARD
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William B. Winberg, CPA
Department of Central
Management Services

Benedict R. Zemaitis, CIA, CPA
Department of Revenue

TO: State Internal Audit Advisory Members

FROM: James S. Reid, Chair *J. Reid*

DATE: January 27, 1995

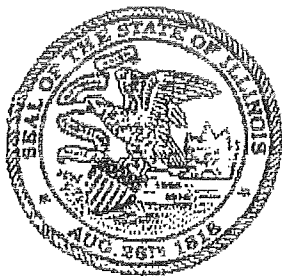
SUBJECT: State Internal Audit Advisory Board Meeting

This is to confirm the February 14, 1995 meeting of the Internal Audit Advisory Board. The meeting will take place at 9:30 a.m. at the Willard Ice Building, 101 West Jefferson, Level 6NE Training Room, Springfield, Illinois.

Enclosed is the agenda for the February meeting, draft minutes for the January meeting, and approved minutes for the November meeting.

enclosures

cc: J. Donkin



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INTERNAL AUDIT ADVISORY BOARD
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University of Illinois

William B. Winberg, CPA
Department of Central Management
Services

Benedict R. Zemaitis, CIA, CPA
Department of Revenue

TO: State Internal Audit Advisory Board Members
FROM: James S. Reld, Chair *J. Reld (A.G.)*
DATE: February 28, 1995
SUBJECT: State Internal Audit Advisory Board Meeting

The February 14, 1995 meeting of the State Internal Audit Advisory Board (SIAAB) was cancelled due to lack of a-quorum.

This is to confirm the March 14, 1995 meeting of the SIAAB at 9:30 a.m. in the Willard Ice Building, Level 6NE South Training Room.

The February Agenda is continued to the March meeting. The February meeting minutes will be submitted for approval along with the January 10, 1995 minutes.

Enclosures

cc: J. Donkin

MINUTES OF THE STATE INTERNAL AUDIT
ADVISORY BOARD MEETING

FEBRUARY 14, 1995

The regular monthly meeting of the State Internal Audit Advisory Board was called to order at 9:50 a.m. on February 14, 1995 by Chair James R. Reid.

Present were Chair James R. Reid, Vice Chair Bradley Hammond and Jack Schoonover and Guest Observer, Galie E. Traylor.

Chair Reid immediately cancelled remainder of said meeting due to lack of a quorum. Meeting was adjourned at 9:55 a.m. Agenda is continued to the March 14, 1995 meeting.

MINUTES OF THE STATE INTERNAL
AUDIT ADVISORY BOARD

MARCH 14, 1995

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The regular monthly meeting of the State Internal Audit Advisory Board (SIAAB) was held on March 14, 1995 at the Willard Ice Building, Level 6NE, Springfield, Illinois. Chair James R. Reid called the meeting to order at 9:38 a.m.

The following Board Members were present:

James R. Reid, Chairperson, Off. of Attorney General
Bradley W. Hammond, Dept. of Conservation
John L. Cain, Off. of Secretary of State
C. William Coons, Dept. of Professional Regulation
Art Keegan, Off. of the Treasurer
Jack Schoonover, Western Ill. University
William B. Winberg, Dept. of Central Management Services
Benedict R. Zemaitis, Dept. of Revenue

Absent:

Sharon E. Stanford, Ill. State University
Richard O. Traver, University of Illinois

Guest Observer:

Galie E. Traylor Dept. of Revenue

Chair Reid asked for any corrections, additions or deletions of the January 10, 1995 Board Minutes; there being none, Member Bill Coons moved to accept minutes; motion seconded by Member Bill Winberg; minutes were unanimously approved by the Board.

OLD BUSINESS

DISCUSSION ITEM: Audit Managers of Newly Elected Officials

Chair Reid asked if there was a new audit manager at the Comptroller's office. A discussion took place. Chair Reid volunteered to call Comptroller's office to see if a new audit manager has been named and if so, inform him/her of SIAAB meetings and the April 11th meeting.

DISCUSSION ITEM: Letter to Governor's Office

Chair Reid noted he provided Board Members with a response to the Board's letter to the Governor's office. The letter to the Governor's office, in essence, was about status of the Departments of Aging and Nuclear Safety and criteria used in selection of agencies as to who should/should not have audit. He reported the response did not provide information about criteria they used to select agencies; however, he noted feedback on said criteria may be forthcoming.

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DISCUSSION ITEM: Peer Review Program

Chair Reid asked for a status report from Member Bill Coons. He reported all agencies, team leaders and team members have been notified.

Three individuals assigned asked to be removed. Wayne McMillan of IDOT requested himself and Diane Bates be removed because they work with their Peer Review Group. Mark Krell asked that Bernard Clayton be removed since he was only a trainee. He will make the replacements as needed.

A discussion regarding degrees for team members was held. It was the consensus of the Board that the Chief Internal Auditor has the discretion to recommend individuals from his/her shop to participate on a team. Lack of a degree should not keep any individual from having the training and being a team member on a peer review team.

Member Coons reported the Offices of the Comptroller and Attorney General requested a delay in our review this year because of the transition. In addition, the Chief Internal Auditor for the State Board of Education requested a delay. A discussion was held. Member Winberg moved the Chair write to Mr. Spagnoli of the State Board of Education regarding deferral of the Peer Review. Said motion was approved.

Member Bill Coons also addressed the need to determine peer reviews of Eastern Illinois University and Illinois State University. Former member Dick Traver was to find out the status; however, Member Bill Coons reported he has not received any information. He also noted that there is a need to reassign the Secretary of State peer review.

A discussion was held regarding last year and this year's schedules. Cancellations and unknown status may have an impact in the remaining years. Vice Chair Brad Hammond noted Dept. of Mines and Minerals was being absorbed. Member Coons stated that due to possible reorganization, it was moved and will now be dropped because of the reorganization plan.

NEW BUSINESS

Chair Reid opened the floor regarding the disposition of peer review reports. He stated he had 5 to 6 peer review reports. He asked about the length of time reports were to be held or if they should go to the new chairperson. A discussion was held. Member Bill Winberg, as a member of the State Records Commission, volunteered to contact John Daly about retention and destruction of these reports, since they fit the criteria of being a state record. Member Bill Winberg stated he will also include workpapers, board minutes and audit reports in his inquiry. He will report to the Board at the next meeting.

Chair Reid reported Member Richard Traver filed his records with the State Library. The records included board minutes and correspondence.

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Chair Reid then called for any other new business or announcements. Member Jack Schoonover asked about process of getting Member Dick Traver replaced. Chair Reid replied a letter would be sent to the Governor's office recommending appointment. Member Zemaitis noted that many times recommendations to various boards and commissions come from outside sources. A discussion took place and Member Zemaitis suggested the Board assume there are no recommendations and the Board make recommendations to fill the vacancies.

Member Jack Schoonover volunteered to contact Member Sharon Stanford to verify she is out of auditing. The Board Members unanimously agreed there is a need to replace Members Richard O. Traver and Sharon E. Stanford (for the remainder of her 2 year term)

Chair Reid reported he has a note with his old business that in a letter to the Governor's office a list is sent out every odd year in the spring. Member Bill Winberg affirmed that the list is due this spring, either April or May. A discussion was held. Vice Chair Brad Hammond inquired if the Board has contacted Diane Ford of the Governor's Office. Chair Reid stated he thought not, unless Member Dick Traver did so. The Board Members unanimously agreed that the new chairperson contact Diane Ford of the Governors Office.

ELECTION OF NEW OFFICERS

Chair Reid began by thanking the Board Members for his election as Chairperson of the SIAAB. He also thanked Member Ben Zemaitis for meeting accommodations at the Willard Ice Building and Galie Traylor for her help during his term. Member Bill Winberg stated there should be a resolution thanking Galie Traylor for her work in taking and transcribing the minutes of the Board meetings.

Chair Reid then opened the floor for nominations to the position of Chairperson of the State Internal Audit Board (SIAAB). Member C. William Coons nominated Member Bradley W. Hammond as Chairperson of SIAAB; nomination seconded by Member William B. Winberg who also moved to close nominations. Chair Reid called for a vote and Bradley W. Hammond, Department of Conservation, was unanimously elected as Chairperson of the SIAAB and said nominations were closed.

Chair Reid then opened the floor for nominations to the position of Vice Chairperson. Member William B. Winberg nominated Member Jack Schoonover as Vice Chairperson of SIAAB. Said nomination was seconded by Member C. William Coons who also moved said nominations be closed. Chair Reid called for a vote and Member Jack Schoonover, Western Illinois University, was unanimously elected as Vice Chairperson of the SIAAB and nominations were closed.

A general discussion took place. It was unanimously agreed the remaining 1995 regular monthly meetings of the Board shall take place at the Willard Ice Building and Observer, Galie E. Traylor, Ill. Dept. of Revenue would continue to take minutes of said meetings. The next regularly scheduled SIAAB Board meeting is set for Tuesday, April 11, 1995 at 9:30 a.m.

Chair Reid asked for motion to adjourn. Member Bill Coons moved for adjournment; seconded by Member Art Keegan; motion to adjourn unanimously approved. Meeting adjourned at 10:15 a.m.

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MINUTES OF THE STATE INTERNAL AUDIT ADVISORY BOARD
MAY 9, 1995

The regular monthly meeting of the State Internal Audit Advisory Board was held on May 9, 1995 at the Willard Ice Building, Level 6NE, Springfield, Illinois. Chair Bradley Hammond called the meeting to order at 9:30 a.m. Roll call was held and the following members were present:

Present:

Bradley W. Hammond, Chairperson, Dept. of Conservation
Jack Schoonover, Vice Chairperson, Western Ill. University
C. William Coons, Dept. of Professional Regulation
Mike Moody, Off. of Comptroller
James R. Reid, Off. of Attorney General
Ben Zemaitis, Dept. of Revenue
Bill Winberg, CMS

Absent:

John Cain, Office of Sec. of State
Art Keegan, Office of the Treasurer

Guest Observer:

Galie E. Traylor, Dept. of Revenue

Chair Hammond welcomed new board member, Mike Moody, of the Office of the Comptroller.

He then called for any corrections, etc. to the March 14, 1995 Board minutes. Discussion was held. Motion to approve minutes made by Bill Winberg, seconded by Ben Zemaitis; minuted unanimously approved as written.

OLD BUSINESS

DISCUSSION ITEM: RECORDS RETENTION POLICY

Chair Hammond requested a report from Bill Winberg regarding status of proposal to retain Board records. Bill Winberg reported the draft of the proposal (which was distributed to members) is to formalize the methodology for the Board's official records to be kept. He reported that in a meeting with the staff of the Records Commission, a draft of the proposal which basically states that the office holder will keep records for 2 years and then the records would be sent to Archives to be kept permanently. The Records Commission felt this was significant enough to have them kept permanently because the Board's meetings are subject to the Open Meetings Act. He moved for the adoption of the proposal (copy of which is attached and incorporated into these minutes as an official record of said minutes). Said motion was seconded by Bill Coons. Chair Hammond called for additional discussion-discussion was held. The Board Members' consensus was the records of the SIAAB are the minutes, continuing education credits records, correspondence and other miscellaneous items deemed to be official records would be kept by the current chairperson for 2 years and then sent to Secretary of State Archives for permanent retention. Also, records not ready for transfer to the Archives, would be handed down from chairperson to chairperson until they were ready to be sent to Archives. Motion previously made by Bill Winberg to adopt the proposal, seconded by Bill Coons, was unanimously approved by the Board Members.

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DISCUSSION ITEM: STATUS OF IIAB MEMBERS: A) LETTER FROM SHARON STANFORD AND B) DISCUSSION WITH GOVERNOR'S OFFICE REGARDING REPLACEMENTS.

Chair Hammond reported he included in his handout a letter of resignation from Sharon Stanford, who has accepted the position of Associate Vice President for Academic Administrative Services with Illinois State University and no longer is in the internal auditing field. Chair Hammond stated an individual by the name of Rick Pagula (phonetic) is now audit manager. A discussion took place. Chair Hammond reported he will write a letter to Sharon Stanford regarding her service to the Board.

Chair Hammond reported he contacted Diane Ford of the Governors Office to inquire about replacement process. She referred him to Janelle Hilger of the Governor's Office of Boards and Commissions. He announced the Board has 3 vacancies in addition to 2 new people to be appointed. Chair Hammond nominated Benedict R. Zemaitis, Chief Internal Auditor, Ill. Dept. of Revenue to be reappointed to the Board (He accepted.), Nancy Hilger, with DCCA, Elaine Heiden, So. Ill. University and Tammy Rusk. A discussion was held. It was the consensus of the Board Members that Chair Hammond call Nancy Hilger, Tammy Rusk and Elaine Heiden to discuss their interest in becoming board members, and then forward a recommendation to the Governor's Board and Trust Commission. He will also contact someone in the Governor's Office who can be the Board's liaison.

DISCUSSION ITEM: COMMITTEES

Chair Hammond opened the floor for discussion of committee appointments noting the By-Laws established 3 committees for peer reviews: 1) Executive Committee (3 members); 2) Report Acceptance Committee (5 members); and 3) Performance Committee (5 members). The By-Laws require the present chairperson to be the chairperson of the Executive committee and 2 members serving, 1 a board member and 1 non-board member. He asked Ben Zemaitis to serve on this committee and he accepted. Chair Hammond also noted the By-Laws specified 5 persons to serve on the Report Acceptance Committee and nominated Bill Winberg to serve as chair and he accepted. He then called for volunteers from the board to serve as members of the Report Acceptance Committee and Mike Moody volunteered to serve; there now being one person to be named later.

Chair Hammond interjected at this time an issue for the June meeting. He reported former Board Member Richard "Dick" Traver contacted him about making a presentation to the Board at the June meeting. This presentation is about the university's internal controls certification process. The University Audit Group has devised a computerized control checklist which is different than the one the Comptroller's Office issues. This system is set up so information can be sent into the field and people can return the diskettes and the system then tabulates the answers and, also, there is a cross-reference upon answering a question it asks if you have somebody independently reconcile your receipts and why is the question being answered. A discussion was held. It was the consensus of the Board to have Dick Traver give the presentation on the Internal Controls Certification process at the June 13, 1995 meeting.

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Member Zemaitis had to leave the meeting and Chair Hammond resumed discussion of the appointment of committee members.

Chair Hammond proposed the By-Laws of the SIAAB be amended to reduce the number of members serving on the Report Acceptance and Performance Committees from 5 to 3 and to change the forms which are used in conjunction with these committees. This proposal will be an agenda item to be discussed at the next meeting.

Chair Hammond brought before the Board the appointments to the Performance Committee. Member Jack Schoonover volunteered to chair the committee. Discussion was held regarding a non-board member serving on this committee. It was the consensus of the Board Members to ask new members to serve on the Performance Committee. The committee members to-date are as follows:

Executive Committee:
Bradley Hammond, Chairperson
Benedict R. Zemaitis
James R. Donkin

Report Acceptance Committee:
Bill Winberg, Chairperson
Mike Moody
Janet Taylor-Wilson

Performance Committee:
Jack Schoonover, Chairperson
Bill Coons
(Person to be named)

NEW BUSINESS

DISCUSSION ITEM: "DOING THE RIGHT THING"

Chair Hammond reported he received correspondence from Bill Coons requesting discussion item about "Doing the Right Thing" training program be placed on the agenda. He relinquished the floor to Member Coons. Member Coons reported he had received this program and Chair Hammond and Ben Zemaitis had reviewed it. Discussion was held about getting some type of program like this for the State. Bill Coons noted colleges and universities have some type of system which was previously demonstrated here. He further reported that the people conducting the training would be willing work with the Board to promote the program. Chair Hammond interjected he bought the program and placed it on a lap top PC. A discussion took place concerning different options about training people to understand about internal auditing and controls. Member Schoonover offered to bring his tape and book concerning this type of training to be shared by board members.

Member Winberg suggested that as a discussion item, the Board's role as coordinator of training be placed on the agenda at the next meeting. With this in mind, it was the consensus of the Board Members they will explore the various options, programs and methods available to coordinate this type of training to be discussed at a later meeting, tentatively, June 13, 1995 meeting.

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Chair Hammond reported that in his discussion with Dick Traver concerning internal controls certification process, Dick informed him he was attempting to negotiate with the Auditor General to use this program as internal controls checklist, rather than the Comptroller's checklist. Chair Hammond reported it is not mandatory that anyone use the Comptroller's Checklist.

Bill Winberg also noted the adopted Legislative Audit Commission guidelines specifically state the checklists are suggested and you can use whatever you need to comply with the certification.

Chair Hammond announced that Bill Winberg was conducting a survey on certification controls. He suggested inviting audit managers to a meeting to obtain feedback. A discussion was held regarding the Auditor General's role in the controls certification process. Member Winberg will report the results of the survey at a later meeting, tentatively August, 1995.

DISCUSSION ITEM: GOVERNOR'S DESIGNATION LETTER FOR 1995.

Chair Hammond opened the floor for discussion concerning this item. He reported Diane Ford, in April 1995, prepared the Governor's Designation Letter for agencies required to have internal auditors and it was submitted in April or May, 1995. He reported he requested a copy of the letter and as soon as he receives it, he will provide copies to board members. He also reported Diane Ford informed him it was the same as before.

DISCUSSION ITEM: USE OF PEER REVIEWS BY AUDITOR GENERAL

Chair Hammond opened the floor for discussion concerning the Auditor General's Office use of Peer Review information when they perform their audit, and writing audit findings based upon Peer Review findings. He expressed his concern about this action. A discussion was held. It was the consensus of the Board Members that Chair Hammond informally discuss this issue with the Auditor General's Office.

DISCUSSION ITEM: E-MAIL ADDRESSES

Chair Hammond opened the floor for discussion of linking E-Mail addresses. He asked the members to check to see if their E-Mail is hooked to CMS. If so, then Board Members can communicate electronically. A discussion was held.

Chair Hammond then opened the floor for any new items or announcements to be brought before the Board. He announced the next Board meeting is June 13, 1995 and called for motion to adjourn. Motion to adjourn made by Member Bill Coons, seconded by Member James Reid, meeting adjourned at approximately 11:15 a.m.

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MINUTES OF THE STATE INTERNAL AUDIT ADVISORY BOARD
JUNE 13, 1995

The regular monthly meeting of the State Internal Audit Advisory Board was held on June 13, 1995 at the Willard Ice Building, Level 6NE, Springfield, Illinois. Chair Bradley Hammond called the meeting to order at 9:45am. Roll call was held and the following members were present:

Present:

Bradley Hammond, Chairperson, Dept. of Conservation
Jack Schoonover, Vice Chairperson, Western Illinois University
C. William Coons, Dept. of Professional Regulation
Mike Moody, Office of Comptroller
James R. Reid, Office of Attorney General
Bill Winberg, CMS
Stanley M. Brown, Office of Treasurer
John Cain, Secretary of State

Absent:

Ben Zemaitis, Dept. of Revenue

Guest Observer:

Richard J. Haas, Bromex Group, Inc.
Ken Murphy, Auditor General Office
Dick Traver, University of Illinois
Bridget O'Brien, Auditor General Office
Christopher Willm, Auditor General Office
Sheila Shields, Dept. of Conservation
Debra Miller, Dept. of Revenue
Cindy Rigor, Office of Comptroller
Dongmei Lin, Office of Comptroller
Jonathon Gacjala, Office of Comptroller

PRESENTATION

Presentation was hosted and narrated by Dick Traver. John J. Capicchioni of Asset Protection Concepts, Inc. assisted with presentation. The subject of the presentation was "The Control Assessments Tools" (CAT). Dick Traver commented that he would like the IAAB to utilize CAT. After the presentation a question and answer period was conducted. A pamphlet summarizing the CAT software was handed out to attendees. Brad Hammond thanked Dick Traver and John J. Capicchioni for their presentation.

REGULAR MEETING

After the CAT presentation Chair Hammond informed the visitors that the regular meeting was about to begin and if they desired to stay or leave they could do so at this time.

Chair Hammond welcomed Stan Brown to the Board and asked the Board if they had any corrections or additions to the May 9, 1995 meeting minutes. No revisions noted. Motion to approve the minutes was made by Bill Coons, seconded by Jim Reid; minutes unanimously approved as written.

OLD BUSINESS:

Discussion Item: Governor's 1995 Designation Letter

Chair Hammond informed the Board that the Secretary of State's Office sent him the Governor's Designation Letter that listed all agencies required to have internal auditors. The letter has been filed and is official. It was noted that Nuclear Safety was no longer on the Governor's list, also that Energy and Natural Resources and Mines and Minerals were still on the list even though they have been abolished. A copy of this letter was passed out to the Board members.

Discussion Item: Changes to By-Laws (Committee size)

Chair Hammond opened this discussion by reminding the Board that at the last meeting it was proposed to make a recommendation to change the by-laws regarding the committee size. The current by-laws for peer review require that the Report Acceptance Committee and the Performance Committee each consist of five members. It was agreed that three members for each committee is sufficient. Under procedures for amending the by-laws, the first meeting is for the recommendation and the second meeting is for voting to approve the amendment. Chair Hammond invited any discussion pertaining to the changing of the committee size. Since this was the second meeting the amendment was voted on. Motion to approve the reduction of the committee size was made by John Cain, seconded by Jack Schoonover; amendment unanimously approved. Chair Hammond will make the edit changes and will send out the revised copies of the by-laws.

Discussion Item: New Board Members

At the May meeting, the Board voted to nominate Nancy Hilger and Tammy Rust to fill the vacant positions formerly held by Dick Traver and Sharon Stanford. The Board also voted to recommend Ben Zemaitis for reappointment.

Chair Hammond announced that he had contacted Ms. Hilger and Ms. Rust, and both individuals expressed a willingness to serve on the Board. Chair Hammond stated that he had phoned the Governor's Office of Boards and Commissions to discuss the Board's nominations and that a nomination letter was ready to go to this Office as soon as resumes were received from both candidates.

NEW BUSINESS:

Discussion Item: Doing the Right Thing: A Guide to Internal Control for Governments

Chair Hammond opened the discussion by saying that he received a call from RJ Coleman of APTE, Inc., the company who put the software package together on "Doing the Right Thing". APTE, Inc. have come up with a state rate which Chair Hammond volunteered to communicate to all state audit managers. The letter from APTE, Inc. was handed out to the Board.

Discussion Item: Peer Reviews

Chair Hammond requested if there was any other new business. At this point Mike Moody asked Chair Hammond if he contacted the Auditor General's Office regarding peer reviews. Chair Hammond stated that he did briefly and also had received calls on this subject from Board members and audit managers. Additional information is being collected and will be discussed at a future meeting.

Discussion Item: By-laws Concerning College Audit Teams

Bill Coons stated that according to by-laws no two people from one entity can serve on an audit team, but in dealing with college universities he would like to discuss this since the Board has members from college universities and has a limited group to do college university audits. It may be needed to make an exception in the by-laws that state two auditors from one college can serve on a team. Bill Coons questioned if the Board has a problem making the exception. Chair Hammond suggested there be flexibility and a phrase added to the by-laws to say "..., unless an exception is granted by the Executive Committee and involved the Audit Manager". Chair Hammond indicated this will be brought up at the August meeting.

Discussion Item: Peer Review: College List

Jack Schoonover said that Sangamon State University needs to be taken off the list for the 1996 peer reviews. Bill Coons indicated that the whole list needs to be redone.

ANNOUNCEMENTS:

Chair Hammond informed the Board that John Gacjala volunteered to make a presentation to the Board or to the State Audit Manager's group on two different topics:

1) the Comptroller's plans for revising the FCIA guidelines and review process and; 2) discussion of the Comptroller's proposal regarding the revision of the accounting system for State government. Chair Hammond also stated that the Board previously

discussed having Bill Winberg talk about: 1) the Board's role in coordinating training and; 2) an overview of results of a survey Bill took of State agencies on the internal control process. Bill Coons requested that Chair Hammond coordinate with Jim Donkin to try and get the presentation for an audit manager's meeting or in conjunction with a Board meeting. Jack Schoonover agreed. Chair Hammond said he will talk to Jim Donkin and they will contact Bill Winberg and John Gacjala about making a joint presentation. This will be for the August meeting.

SCHEDULING OF NEXT MEETING:

Chair Hammond scheduled the next meeting for August 8, 1995. Will distribute a copy of the "Doing the Right Thing" Guideline to the managers also. Chair Hammond inquired if anyone had other new business or announcements. None noted.

ADJOURNMENT:

Motion to adjourn made by Bill Coons, seconded by John Cain; meeting unanimously adjourned at approximately 11:00am.

MINUTES OF THE STATE INTERNAL AUDIT ADVISORY BOARD
August 8, 1995

The regular monthly meeting of the State Internal Audit Advisory Board was held on August 8, 1995 at the Capital Development Board, Stratton Building, 3rd Floor Board Room, Springfield, Illinois. Chair Bradley Hammond called the meeting to order at 9:35am.

Chair Hammond welcomed the invited audit managers to the meeting. Brad introduced the Board members to the guest audit managers. Audit managers introduced themselves.

Present:

Bradley Hammond, Chairperson, Dept. of Natural Resources
Jack Schoonover, Vice Chairperson, Western Illinois University
C. William Coons, Dept. of Professional Regulation
Mike Moody, Office of Comptroller
Bill Winberg, CMS
Jim Reid, Attorney General
Ben Zemaitis, Department of Revenue

Absent:

Stan Brown, Treasurer
John Cain, Secretary of State

Guest Observer:

Richard J. Haas, Bronner Group, Inc.
Ken Murphy, Auditor General Office
Dick Traver, University of Illinois
Sheila Shields, Dept. of Natural Resources
Cindy Rigor, Office of Comptroller
Dongmei Lin, Office of Comptroller
Jonathan Gacjala, Office of Comptroller
Hopey Freeman, Historic Preservation Agency
Joe Taylor, Dept. of Rehabilitation Services
Janet Taylor-Wilson, Dept. of Employment Security
Fred Lehrman, IL Housing Development Authority
Sandra Andrighetti, Teacher's Retirement System
Donna McNeely, University of IL, Springfield
Rick Papuga, Illinois State University
John W. White, State Police
Jeff Cooley, Eastern Illinois University
Tammy Rust, State Board of Education
Julie Monroe, University of IL, Urbana
Jim Reeder, Commerce Commission
Wilred A. Kaltenbach, Veterans Affairs
Darrell Balmer, Dept. of Public Health
Nita Adams, Dept. of Professional Regulation
Mark Wilcockson, Board of Higher Education
Phil Passerini, Dept. of Children & Family Services
Sharon Stapleton, Capital Development Board
Len Beck, Mental Health & D.D.
Gila Bronner, Bronner Group, Inc.

Introductions/Announcements

Chair Hammond welcomed the audit managers to the meeting and introduced the members of the IAAB. After self-introductions of the audit managers in attendance, a mailing list of current audit managers was distributed to all attendees. Chair Hammond asked everyone to review this listing and to inform him of any updates. The audit managers were asked to forward any suggestions for topics of future joint meetings, with the IAAB to the Board. Chair Hammond asked if there were any questions. None were asked.

PRESENTATIONS

Chair Hammond introduced Bill Winberg and John Gaciala (Deputy State Comptroller) who gave presentations on the Fiscal Control and Internal Auditing Act. Mr. Winberg's presentation dealt with the results of his survey on the implementation of the FCIA Act. The slides Mr. Winberg used for his presentation are attached.

Mr. Gaciala's presentation dealt with changes the Comptroller's Office is considering for the implementation guidelines for the FCIA Act. He also discussed other changes such as electronic vouchers and EFT that are being considered by the Comptroller's Office. Mr. Gaciala indicated his belief that the current FCIA Act guidelines were not user friendly and did not provide State managers with the information they need. Mr. Gaciala stated that his office had already discussed changes to the guidelines with the Governor's Office and stated that the State audit managers should inform the Comptroller's Office if they want to be involved in this process. Mr. Gaciala also discussed SB587 (Electronic Vouchers) and passed out a Comptroller's pamphlet entitled "Fiscal Focus".

REGULAR MEETING

After the presentations Chair Hammond informed the audit managers that the regular meeting was about to begin and if they desired to stay or leave they could do so at this time.

After a short break Chair Hammond took roll call of the Board members. Chair Hammond then asked the Board if they had any corrections or additions to the June 13, 1995 meeting minutes. No revisions noted. Motion to approve the minutes was made by Jack Schoonover, seconded by Jim Reid; minutes unanimously approved as written.

OLD BUSINESS:

Discussion Item: By-laws Concerning College Audit Teams

Motion was made last month to revise the peer review guidelines to allow two auditors from one college to serve on a team, in certain cases. The proposed revision to the by-laws was passed out to

Board members. Chair Hammond read the new phrase added to the by-laws "..., unless an exception is granted by the Executive Committee and involved the Audit Manager". Chair Hammond questioned if there was any discussion. None noted. Motion to approve the amendment was made by Ben Zemaitis, seconded by Bill Coons. Unanimously approved.

Discussion Item: Changes to By-Laws (Committee size)

At the June Board meeting the motion to amend the committee size from five members to three members was approved. Chair Hammond said that he will make the necessary changes to the by-laws regarding the committee size. Revised copies will be issued to the Board members along with the draft minutes of the August meeting.

Discussion Item: New Board Members

Chair Hammond stated that he had several discussions with the Governor's Office of Boards and Commissions. The Office of Boards and Commissions told Brad that they were aware of the need for new members and they are working on it. Chair Hammond will be copied the information as soon as the new members are notified. Chair Hammond will inform the Board members of the new members status' as soon as he is informed.

NEW BUSINESS:

Discussion Item: Governor's Designation Letter

Chair Hammond began this discussion by telling the Board members that he received a letter from Bill Coons regarding the agencies that are no longer on the Governor's Designation Letter. Bill Coons stated that he had updated the designation list. The agencies that are no longer on the list are: IL Housing Development Authority, Board of Higher Education, Board of Education, State Community College and Nuclear Safety. Bill Coons removed the following agencies due to legislative changes: Energy and Natural Resources, Mines and Minerals, and Sangamon State University. Chair Hammond said that after going back to the 1993 Designation Letter, the only agency that has really been dropped was Nuclear Safety. The other four agencies were never on the list. The four agencies had audit functions and peer reviews should be conducted of the agencies but they were not on the Governor's Designation Letter.

Discussion Item: FCIAA Guidelines

The Board and the audit managers in attendance had a lengthy discussion regarding Mr. Gacjala's presentation. Everyone agreed that internal auditors' should be involved in the review and revision of the FCIAA guidelines. It was agreed that the Board

should send a letter to the Comptroller, with a copy to Mr. Gacjala, indicating that the State internal audit managers would like to be directly involved in any revision of these guidelines and that the IAAB should be the point of contact for discussions on this matter. It was also agreed that similar letters should be sent to the Governor's Office. Mr. Zemaitis suggested that the Board also send the Comptroller a copy of the Executive Summary of the COSO report. Mr. Moody suggested that the Board's letter to the Comptroller also indicate our desire for audit involvement in developing procedures for electronic vouchers and the automation of other fiscal processes.

It also was agreed that Chair Hammond should contact Jim Donkin to schedule a meeting of the State Audit Managers group to discuss the Comptroller's proposed changes to the FCIAA guidelines.

Discussion Item: Training

Mike Moody brought up the subject of training for state auditors. Mike inquired about the process of obtaining seminars to be combined between state agencies and splitting up the cost. The subject had previously been brought up by Bill Winberg and other state managers. Presently, audit managers are working with the local chapter of the Institute of Internal Auditors. Auditor training will be put on the next meeting's agenda. (Chair Hammond will talk to Bill Winberg regarding this.)

ANNOUNCEMENTS:

None noted.

SCHEDULING OF NEXT MEETING:

Chair Hammond scheduled the next meeting for September 12, 1995.

ADJOURNMENT:

Motion to adjourn made by Ben Zemaitis, seconded by Jack Schoonover; meeting unanimously adjourned at approximately 12:00pm.

MINUTES OF THE STATE INTERNAL AUDIT ADVISORY BOARD
September 12, 1995

The regular monthly meeting of the State Internal Audit Advisory Board was held on September 12, 1995 at the Department of Revenue, Willard Ice Building, 101 West Jefferson, Springfield, Illinois. Chair Bradley Hammond called the meeting to order at 9:30am. Roll call was taken and the following members were present:

Present:

Bradley Hammond, Chairperson, Natural Resources
Jack Schoonover, Vice Chairperson, Western Illinois University
Bill Winberg, CMS
Jim Reid, Attorney General
Ben Zemaitis, Revenue
John Cain, Secretary of State
Stan Brown, Treasurer's Office

Absent:

Mike Moody, Comptroller's Office
Bill Coons, Professional Regulation

Guest Observer:

Nita Adams, Professional Regulation (Coons' representative)
Merle Hepperly, Comptroller's Office (Moody's representative)
Shailla Shields, Natural Resources

Regular Meeting

Chair Hammond asked the Board if they had any corrections or additions to the August 8, 1995 meeting minutes. No revisions noted. Motion to approve the minutes was made by Ben Zemaitis, seconded by Jack Schoonover; minutes unanimously approved as written.

OLD BUSINESS:

Discussion Item: Changes to By-Laws (Committee size)

Chair Hammond asked if anyone had the Board's By-laws on a diskette so that they could be updated to reflect recent revisions without needing to re-type the entire document. The Comptroller's Office originally typed the By-laws and it was determined that it had them on diskette. Chair Hammond requested a copy of the diskette and indicated that a revised copy of the By-laws would be distributed at the next meeting.

Discussion Item: FCIAA Guidelines

A draft copy of the letter to the Comptroller regarding changes to the FCIAA guidelines was passed out to the attending Board members. After reviewing the letter the Board unanimously approved the draft letter. (The letter was sent to the Comptroller's Office on September 29, 1995.) Chair Hammond has reserved the CDB Boardroom for a meeting regarding the updating of the FCIAA guidelines on

October 4, 1995 at 10 a.m. for the State audit managers. Jim Donkin has sent out a notice regarding the meeting to all State audit managers. Chair Hammond sent a thank-you letter to John Gaciale. This letter also indicated that the Board and the State audit managers would like to be involved in updating of the guidelines. John Gaciale called Chair Hammond to indicate his purpose in making his comments was to generate interest in the audit managers and he would like the audit managers to make a proposal regarding the updating of the guidelines. The Board members agreed that a task force (consisting of the IAAB and audit managers) should be formed to come up with a proposal for the Comptroller's Office. Ben Zemaitis, Bill Winberg and Stan Brown volunteered to be on the task force. Chair Hammond is prepared to nominate the three Board members for the task force at the State audit managers meeting on October 4.

Discussion Item: Training

One of the three statutory functions of the Board is to coordinate internal audit training in State government. Chair Hammond asked if the Board should be doing anything else regarding training. Ben suggested that the Board look at the training programs currently offered by the IIA - Springfield and others and see if there is any other need. John Cain questioned the amount of training hours needed. One hundred hours of training is needed every three years.

Discussion Item: New Board Members

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Jack Schoonover inquired about the status of the vacancies. Chair Hammond noted that he has received nothing from the Governor's office.

NEW BUSINESS:

Discussion Item: Audit General's Office request

The Audit General's Office requested the firm who will be performing the audits to identify the performance measures developed by agencies. Public Act 86-1027 (para 38.2) - IL Combined Statutes, 15 ILC 20/38.2 concerns this issue. A copy of the Review of Performance Measures (All Agencies) was passed out to the Board members.

ANNOUNCEMENTS:

None noted.

SCHEDULING OF NEXT MEETING:

Chair Hammond scheduled the next meeting for October 10, 1995. The topic at the October 10th meeting will be a review of the discussion taken place at the October 4th meeting.

ADJOURNMENT:

^{1/m}
Motion to adjourn made by John Reid, seconded by Stan Brown; meeting unanimously adjourned at approximately 11:00 p.m.

MINUTES OF THE STATE INTERNAL AUDIT ADVISORY BOARD
November 14, 1995

The regular monthly meeting of the State Internal Audit Advisory Board was held on November 14, 1995 at the Department of Revenue, Willard Ice Building, 101 West Jefferson, Springfield, Illinois. Vice-Chairman Jack Schoonover called the meeting to order at 9:33am. Roll call was taken and the following members were present:

Present:

Jack Schoonover, Vice Chairperson, Western Illinois University
Bill Winberg, CMS
Jim Reid, Attorney General
Ben Zemaitis, Revenue
Mike Moody, Comptroller's Office
Bill Coons, Professional Regulation

Absent:

Bradley Hammond, Chairperson, Natural Resources
John Cain, Secretary of State
Stan Brown, Treasurer's Office

Guest Observer:

Sheila Shields, Natural Resources

Regular Meeting

Vice Chairman Jack Schoonover asked the Board if they had any corrections or additions to the September 12, 1995 meeting minutes. One name revision mentioned (revised). Motion to approve the minutes was made by Bill Coons, seconded by Bill Winberg; minutes unanimously approved as written.

OLD BUSINESS:

Discussion Item: Changes to By-Laws (Committee size)

The Board's By-laws has been revised and copies were passed out to attending Board members. Ben Zemaitis suggested that the Board members review the By-laws and the change and at next month's meeting will approve the revision by voting. Motion to approve this action was made by Bill Coons and seconded by Ben Zemaitis. (Brad Hammond's office has the update on disk.)

Discussion Item: FCIAA Guidelines

The Task Force meet and agreed that the guidelines are not "user friendly" and a meeting with the Auditor General is necessary. Bill Coons has contacted the Auditor General's office regarding the proposed changes to the process and is waiting for them to call back so a meeting can be set up. Mike Moody has met with John Gacjala to go over the Comptroller's view of this and their view was that they are not looking for a new checklist. Bill Coons will get back to the Board after the meeting with Auditor General.

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Discussion Item: Peer Review

The Peer Review schedule was handed out by Bill Coons. It contained the necessary additions/deletions and the calendar year 1995 is being finalized. Chair Hammond needs to convene the Executive Group and look at the schedule. Ben Zemaitis asked if the reviews from 93, 94 and 95 that have not been done be identified. Bill Winberg will get an updated report for the Board at the next Board meeting.

NEW BUSINESS:**Discussion Item: Meeting Rooms**

Chair Hammond needs to decide and find a meeting room for the 1996 calendar year Board meetings.

ANNOUNCEMENTS:

Bill Winberg announced his retirement as of December 1, 1995. Bill expressed his thanks in working with the Board. The Board members wished him well and the very best in his retirement and will be missed. A reception for Bill is being held November 28th at 2 - 3:30, Stratton Building, 8th Floor.

SCHEDULING OF NEXT MEETING:

The next meeting is scheduled for December 12, 1995, 9:30am at Revenue. Jack Schoonover requested that at the next meeting Brad give an update regarding speaking with the Auditor General regarding the peer review being used against the internal auditors, and update regarding the Governor's office.

ADJOURNMENT:

Motion to adjourn made by Bill Weinberg, seconded by Bill Coons; meeting unanimously adjourned at approximately 10:40 p.m.