

# State Internal Audit Advisory Board (SIAAB) Quality Assurance Confidentiality Policy/ Commitment Statement

Instructions for this form:

- (1) This form is to be used for any Quality Assurance Project of a State Internal Audit Department. A Quality Assurance Project includes External Quality Assurance Assessments, Self-Assessment with Independent Validations, or Subsequent Reviews.
- (2) This form is to be submitted to the Quality Assurance Coordinator after being completed in the following manner:
  - a. annually by SIAAB Board members for approval at the March meeting.
  - b. annually by Special Assistants for approval at the March meeting and throughout the year as needed.
  - c. for each Quality Assurance Activity by the respective Quality Assurance team member(s) or External Validator(s).

**State Internal Audit Advisory Board (SIAAB)**  
**Quality Assurance Confidentiality Policy/  
Commitment Statement**

Definition

Confidential information is information of a proprietary or sensitive nature. This information may also be protected under the Freedom of Information Act (5 ILCS 140), Identify Protection Act (5 ILCS 179), Personal Information Protection Act (815 ILCS 530) or other state/federal laws.

Policy

Information acquired during the performance of an external quality assurance assessment, self-assessment with independent external validation, or subsequent review is considered to be privileged and must be held in strictest confidence. It is to be used solely for quality assurance purposes and not as a basis for personal gain by any Quality Assurance Participant (whether quality assurance team member, external validator, special assistant or SIAAB Board member).

Confidential information should be transmitted only to those persons who need the information to discharge their quality assurance, external validation or subsequent review duties. SIAAB's Letter to Accept / Decline to Accept shall be released in accordance with Bylaw Section 3.4.6. The corresponding Chief Audit Executive (CAE) and the SIAAB chair must approve any other dissemination of the quality assurance documentation. Any dissemination without authorization unless required by law or court order will be considered serious misconduct and could result in external administrative or legal action. (Freedom of Information Act 5 ILCS 140/7(1)(m); Identify Protection Act (5 ILCS 179); Personal Information Protection Act (815 ILCS 530); other state/federal laws; IIA Code of Ethics - Rules of Conduct Section 3; IIA Performance Standards PS2330, 2410.A3, and 2440.A2)

Workpaper and Report Security and Control

During the quality assurance process, the following Internal Audit documents should be provided by the Chief Audit Executive and their Quality Assurance team members / independent external validators to the Assistant Quality Assurance Coordinator for review by a Special Assistant: (1) Quality Assurance Matrix, (2) Summary Memo and Supporting Documentation and (3) Quality Assurance Report. In accordance with Bylaw Section 3.4.7, these documents are the property of the Internal Audit Organization and shall be returned to the Chief Audit Executive upon issuance of SIAAB's Letter to Accept / Decline to Accept. No other internal audit materials should be copied for inclusion in the review by the Assistant Quality Assurance Coordinator or Special Assistants.

**CONFIDENTIALITY COMMITMENT**

I understand that either as a quality assurance team member, external validator, special assistant, and/or SIAAB member certain information provided to or handled by me in such capacity will be of confidential nonpublic nature or protected by Federal or State statutes. I agree to respect and treat this information in a restrictive manner and not disclose it to unauthorized persons. I also agree that I will not permit the use of my access to programs, data files, output, privileged or confidential information, no matter the form or content, to be used for unauthorized purposes by myself or others, and to report any observed violations, real or suspected, to the CAE and the SIAAB Assistant Quality Assurance Coordinator immediately. I understand that any breach of this Confidentiality Commitment can and will result in appropriate action being taken against me, via possible external administrative or legal actions. (Freedom of Information Act 5 ILCS 140/7(1)( m) ; Personal Information Protection Act (815 ILCS 530); other state or federal laws; IIA Code of Ethics - Rules of Conduct Section 3; IIA Performance Standard PS2330, 2410.A3, and 2440.A2)

By affixing my signature below, I hereby acknowledge that I have read, fully understand and voluntarily agree to be bound by the above conditions.

\_\_\_\_\_  
Printed Name of Quality Assurance Participant

\_\_\_\_\_  
Signature of Quality Assurance Participant

\_\_\_\_\_  
Date

\_\_\_\_\_  
Approval by Quality Assurance Coordinator

\_\_\_\_\_  
Date