

STATE OF ILLINOIS
INTERNAL AUDIT ADVISORY BOARD

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

MINUTES

SIAAB Spring Chief Internal Auditor Roundtable – May 24, 2021
8:30 A.M.

ROLL CALL

Members Present via Zoom:

- Amy DeWeese Macklin (Chair), Department of Human Services
- Natalie Covello (Vice Chair), Chicago State University
- Kishor Desai, Illinois Student Assistance Commission
- Nikki Lanier, Department of Revenue
- Steve Kirk, Illinois Department of Transportation
- Stell Mallios, Office of the Secretary of State
- Leighann Manning, Office of the Treasurer
- Gary Shadid, Office of the Comptroller
- Jay Wagner, Office of the Attorney General
- Julie Zemaitis, University of Illinois

Members Absent:

- Jack Rakers, Central Management Services

Other Participants:

- Angie Bartlett, Illinois Department of Revenue
- Denise K Caldwell, Illinois State Police
- Darick Clark, Illinois Department of Lottery
- Allen Faucett, Chicago Housing Authority
- James Froehner, Department of Labor
- Amy Jenkins, Illinois Department of Corrections
- Ellen Jennings-Fairfield, Illinois Environmental Protection Agency
- Candice Long, Illinois Department of Public Health
- Tassi Maton, Illinois State Board of Education
- Joel Meints, Illinois Department of Veterans' Affairs
- Christina Monroe, Illinois Housing Development Authority
- Leigh Moon, Eastern Illinois University
- Jamie Nardulli, Illinois Department of Healthcare & Family Services
- Marty Paul, State Fire Marshall
- Noe Reyes, Illinois Department of Employment Security
- Michael Sartorius, Illinois Department on Aging
- Stacy Smith, Illinois Teachers' Retirement System
- Michael Sowinski, Western Illinois University
- Michelle Taylor, Southern Illinois University-Carbondale
- John Valtierra, Illinois Department of Innovation and Technology

CALL TO ORDER

A Chief Internal Auditor Roundtable meeting hosted by the State Internal Audit Advisory Board (SIAAB) was held online through Zoom on Monday, May 24, 2021. The meeting was called to order at 8:30 A.M. by SIAAB Conference Coordinator Jay Wagner

INTRODUCTIONS

SIAAB's new Chair, Amy Macklin, and new Vice Chair, Natalie Covello, each welcomed participants of the roundtable. Mr. Wagner also introduced SIAAB members and indicated their coordinator roles.

Initially, 89 individuals were present for the introductions. The session was then broken into three separate roundtables as follows:

1. **Chief Internal Auditor** – facilitated by Mr. Wagner, which had 30 participants
2. **Staff Internal Auditor** – facilitated by former SIAAB member Rex Crossland, Department of Employment Security, which had 47 participants
3. **Information Technology Internal Auditor** – facilitated by Springfield IIA Vice President Katrina Woodcock, Department of Public Health, which had 12 participants

Minutes were only kept for the Chief Internal Auditor Roundtable, as a majority of a quorum of SIAAB was present. However, this was not an official meeting of SIAAB and no decisions were made at the roundtable.

CHIEF INTERNAL AUDITOR ROUNDTABLE TOPICS

The following items were discussed:

COVID-19 and Virtual Environment Update

- Open Meetings Act
- Minutes will be taken since a majority of a quorum of SIAAB is officially present
- No items will be officially approved during this roundtable, as it is not a regularly scheduled SIAAB meeting. Attendees may be polled as a mechanism for feedback.
- Regular SIAAB meetings are held on the second Tuesday of every month.

COVID-19 Impact Internal Audit Functions

- Changes made to Audit Plans.
- Business Continuity, Disaster Recovery, Review of Operational
- Special COVID Funding
- Changes to Internal Controls.

FCIAA Certifications and Checklists

- Expect LAC approval on Wednesday, May 26, 2021, at 9a, Capitol Room 114, video available

DoIT / Agency Relations

- SOC Reporting
- SAP Implementation

Quality Assurance Coordinator

- No QAR extension due to COVID-19
- Timely submission of QAR reports
- QAR matrix discussion

CPE Coordinator

- Open Discussion - Questions, Suggestions, Areas for Improvement
- SIAAB Online Training for 4 CPE can be taken again after two years.

Guidance Coordinator

- SIAAB has issued nine guidance documents to date:
 1. SIAAB Guidance 01: Internal Audit Access to Records, Personnel and Physical Properties
 2. SIAAB Guidance 02: Internal Audit Independence - Interaction with Agency Head, Senior Staff and Placement within the Organizational Structure
 3. SIAAB Guidance 03: Internal Audit Committees in State of Illinois Government
 4. SIAAB Guidance 04: Internal Audit Plan Development and Amendment in State of Illinois Government
 5. SIAAB Guidance 05: Conforming with FCIAA and Standards in Small Audit Functions in the State of Illinois
 6. SIAAB Guidance 06: Pre-Implementation Reviews for non-IT Auditors in the State of Illinois
 7. SIAAB Guidance 07: Access and Disclosure of Engagement Records
 8. SIAAB Guidance 08: Internal Audit Coverage Risk Assessment and FCIAA Compliance
 9. SIAAB Guidance 09: Internal Assessments and Checklist
- Additional Guidance will be considered by SIAAB upon request

Conference Coordinator – Next Conference scheduled for October 2021

- Format, likely Zoom
- Potential speakers and topics
- Daily duration, frequency, etc.

Other matters for consideration

- Cloud concerns
- Changes to audit planning, internal controls, and risk assessments during pandemic
- Tour of the SIAAB Website

ADJOURNMENT

The meeting was adjourned at 12:10 P.M. by SIAAB Conference Coordinator Jay Wagner.