# STATE OF ILLINOIS

# INTERNAL AUDIT ADVISORY BOARDWeb Address: [HTTP://SIAAB.AUDITS.UILLINOIS.EDU](http://siaab.audits.uillinois.edu/)

# **MINUTES**

**Board Meeting – September 13, 2022**

**1:00 p.m.**

## **Call to Order**

A meeting of the State Internal Audit Advisory Board (SIAAB) was held via videoconference pursuant to the August 19, 2022, Governor’s Executive Order which declared all Illinois counties to be a disaster area and permits virtual meetings. The meeting was called to order at 1:00 P.M. by Chair Amy Macklin.

## **Roll Call**

**Members present:**

Amy Macklin, (Chair) Department of Human Services

Nikki Lanier, (Vice Chair) Department of Revenue

Stephen Kirk, Department of Transportation

Leighann Manning, Office of the Treasurer

Stell Mallios, Office of the Secretary of State

Jack Rakers, Department of Central Management Services

H. Jay Wagner, Office of the Attorney General

Julie Zemaitis, University of Illinois System

**Members absent:**

None

## **Minutes**

The draft minutes for the August 9, 2022, meeting were presented for approval. A motion to approve was made by Nikki Lanier, seconded by Steve Kirk. The motion passed unanimously, with Jack Rakers and Julie Zemaitis abstaining.

## **Public Participation**

There was no public participation.

**REPORTS AND UPDATES**

**CPE Coordinator**

Julie Zemaitis reported that one individual was granted CPE for their participation as external validator. She reported that because she had not attended the August meeting, she had not provided a report of online course activity. She reported that there had been one completion and one registration for the SIAAB online training course since the July meeting.

**Quality Assurance Coordinator**

Vice Chair Nikki Lanier reported that she had received a letter from the Department of Military Affairs Director regarding their late QAR notice stating that they are working to confirm this will be completed and will disclose the non-conformance. She also received a letter from the Illinois State Police Director stating that they will be commencing their QAR for which SIAAB had previously approved the QAR Team Request and that it will be completed by October 31, 2022.

**FOIA Officer**

Leighann Manning reported that there have been no FOIA requests.

**Guidance Coordinator**

Stephen Kirk raised the topic of the Institute of Internal Auditors (IIA) project to propose changes to the Standards. He was unable to locate a copy of the draft proposed changes and discussed with Benito Ybarra, IIA Global Board Chair. He learned that the IIA plans to roll certain things that are currently external to the Standards to within the umbrella of the Standards, such as the Code of Ethics which currently a separate document. There will still be separate Practice Advisories. He asked Jay Wagner if, in his IIA role, he was aware of anything else that might be rolled in or a timeline. Jay Wagner stated he is not aware, but the Fall Conference agenda includes a speaker from the IIA on the first day who will be speaking on the Future of the IIA’s Professional Practices Framework and it is expected that there will be an exposure draft by the Conference. Jay Wagner will connect Steve Kirk with the IIA speaker before the Conference.

Steve Kirk stated that he in his role with the American Association of State Highway and Transportation Officials (AASHTO), he was contacted by the IIA’s government person (Pam Stroebel Powers) who stated the IIA is proposing to form group of various associations, such as AASHTO and the higher education group. This will be an informal group to get like organizations together, but it will not be an official IIA committee. He will let us know if it formulates. He also stated that she is aware of SIAAB and is assuming SIAAB will review the exposure draft and provide comments as a group. He told her that SIAAB has done this in the past and will do so, and that in his role as SIAAB Guidance Coordinator he will be the contact. He stated that she has a very strong government background, understands government, and understands that government needs a voice at the table.

Jay Wagner stated that the IIA’s North American Board is moving into advocacy, not in a political sense but to have a voice in lawmaking that might adversely affect the profession.

Chair Amy Macklin stated she believes corrections need to be made to SIAAB Bylaw 2.5.1 regarding CPE. She will draft proposed changes to share for review and approval by SIAAB for the next meeting.

**Conference Coordinator**

Jay Wagner provided an update that the full Conference agenda is complete. He had uploaded Conference registration notifications to SharePoint for SIAAB to review. Registration links have been tested by IIA Chapter and SIAAB leadership which have gone well. A motion to approve the roll out and opening of registration was made by Nikki Lanier, seconded by Steve Kirk. The motion passed unanimously.

Jay Wagner stated that he had received an invitation to speak at the Chicago IIA’s Government Auditing Committee’s training on the quality assurance process on October 18, 2022. He would like to advertise their event at the SIAAB conference and would also let them know of the SIAAB conference during their event. Discussion followed as to whether this required a SIAAB vote with a conclusion that it does not. There were no concerns expressed regarding this topic.

**OLD BUSINESS**

FCIAA Checklists

Jack Rakers provided an update that the updated FCIAA Checklist is to be on the agenda for approval at the September 21, 2022, Legislative Audit Commission Hearing. Steve Kirk inquired whether it is the same version as what is currently posted. Jack Rakers replied that it is the updated version that includes the entity risk assessment and reflects the IT updates that was recently shared.

Key Date item July – E-mail to Request SIAAB Room and Video Conference

Chair Amy Macklin stated that she has reserved the Stratton Building room for the SIAAB meetings as far out as she could. The room is on standby and is reserved for when SIAAB resumes in-person meetings.

**OLD BUSINESS**

Proposed Meeting Minute Schedule

Chair Amy Macklin announced that she has provided a proposed meeting minute schedule based on feedback from SIAAB of availability. She scheduled through officer election transition time because by then we might have SIAAB vacancies filled or one of the existing SIAAB members can take on the Secretary role. She asked that if someone is unable to meet their obligation going forward to reach out to another SIAAB member to take minutes. Discussion followed as to whether this schedule required SIAAB vote for approval, with a decision that it does not because the document is not binding and might change. Chair Macklin asked that the final approved minutes be sent to her for posting.

September Key Dates – Recordings Eligible for Destruction

Chair Amy Macklin raised the topic of SIAAB meeting recordings eligible for destruction. Any audio/video recordings from on or before March 13, 2021, are eligible for destruction. Jay Wagner stated that he had deleted the eligible audio recordings via his audio conference line in March 2022. Motion to approve deletion of any remaining verbatim audio/video recordings from on or before March 13, 2022, made by Jay Wagner, seconded by Julie Zemaitis. Motion passed unanimously.

**ANNOUNCEMENTS**

The next regular meeting is scheduled for October 11, 2022, at 1:00 p.m.

**ADJOURNMENT**

A motion to adjourn was made by Stephen Kirk and seconded by Jack Rakers The motion passed unanimously. The meeting adjourned at 1:32 p.m.