

**STATE OF ILLINOIS**  
**INTERNAL AUDIT ADVISORY BOARD**  
Web Address: [HTTP://SIAAB.AUDITS.UILLINOIS.EDU](http://SIAAB.AUDITS.UILLINOIS.EDU)

**MINUTES**  
**Board Meeting – June 11, 2024**  
**1:00 p.m.**

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**CALL TO ORDER**

A meeting of the State of Illinois Internal Audit Advisory Board (SIAAB) was held at Illinois Department of Transportation, 2300 S. Dirksen Parkway, Springfield, Illinois, with video conferencing available. The meeting was called to order at 1:00 p.m. by Chair H. Jay Wagner.

**ROLL CALL**

**Members present:**

H. Jay Wagner, (Chair) Office of the Attorney General  
Teri Taylor, (Vice-Chair) Office of the Comptroller  
Amy Macklin, Department of Human Services  
Steve Kirk, Department of Transportation  
Nikki Lanier, Department of Revenue  
Butch Stilwell, Department of Central Management Services  
Julie Zemaitis, University of Illinois System

**Members participating remotely:**

None

**Members absent:**

Leighann Manning, Office of the Treasurer – notified chair  
Stell Mallios, Office of the Secretary of State – notified chair

**MINUTES**

The draft minutes for the April 9, 2024, meeting were presented for approval. A motion to approve was made by Teri Taylor and seconded by Steve Kirk. The motion passed unanimously.

**PUBLIC PARTICIPATION**

John Valtierra (Chief Internal Auditor, Department of Innovation and Technology (DoIT)) attended in person and addressed the Board to solicit feedback on best practices for ensuring internal audit independence. The Board responded chief audit executives (CAE) should a) verify direct reporting relationship to chief executive officer (CEO) per the organizational chart, b) make sure the charter includes a statement on the function's independence, c) communicate with the CEO the requirements of FCIAA, namely, that no State internal auditor may hold or perform operational duties, and d) ensure CAE job descriptions support FCIAA requirements. Mr. Valtierra was also advised to look at SIAAB Guidance documents available on its website.

Jackie Hohn (Chief Audit Executive, State University Retirement System) attended virtually to observe the meeting but did not address the Board.

## **REPORTS AND UPDATES**

### **CPE Coordinator/Webmaster**

Julie Zemaitis reported that no one had registered for or completed the QAR online course in the past month.

### **Quality Assurance Coordinator**

Vice-Chair Teri Taylor reported she'd received one request from Shaun Farmer (Chief Internal Auditor, Illinois Toll Highway Authority (ITHA)) for Samantha Fritz to serve as the independent validator of ITHA's QAR. Teri stated Samantha meets the qualifications and completed SIAAB's QAR course in January. Amy Macklin put forward a motion to approve the request. Nikki Lanier seconded the motion. Steve Kirk abstained. The motion passed unanimously.

Chair H. Jay Wagner reported the QAR Matrix update project is progressing: five Principles were returned to him and four remained outstanding. The Chair encouraged the Board to prioritize substance over formatting at this time. H. Jay stated his continued goal is to present a draft to SIAAB in September and prepare an exposure draft for consideration during the Chief Internal Auditor's Roundtable at the SIAAB Conference (Conference) in October.

Chair H. Jay Wagner reported any documentation related to the meetings of the IT Auditor Working Group (Group) do not need to be uploaded to SIAAB's SharePoint site since the Board exercises no authority over the Group. Steve Kirk stated the SharePoint site could, however, serve as a repository for them. The Chair suggested a folder be added to the site and documentation included in the folder stating the Group is not subject to SIAAB's rules nor is part of nor answers to the Board.

### **Guidance Coordinator**

Steve Kirk reported he had no updates and he continues to work through SIAAB Guidance Documents comparing them to the Global Internal Audit Standards.

### **Conference Coordinator**

Chair H. Jay Wagner reported the keynote speaker, Toby Groves, is officially set. He stated he continues his efforts to acquire more speakers for the Conference. The Chair reported the Office of the Auditor General is considering providing a speaker for the Conference. He stated he expects the Conference to break even or better since there will be only one paid speaker.

Chair H. Jay Wagner reported The Northfield Center increased its hotel rate from \$85 to \$107 (~\$122 after tax) per night.

Chair H. Jay Wagner stated the Office of the Attorney General's second annual Cybersecurity Symposium is scheduled for June 17-18.

### **FOIA Officer**

Chair H. Jay Wagner reported there were no FOIA requests.

### **OLD BUSINESS**

Chair H. Jay Wagner reported there were no updates to SIAAB's legislative proposals. Steve Kirk asked when the Board could expect to see legislative changes. Chair H. Jay Wagner said the date was indeterminate, and that if any of the Board members' agencies and Legislative Liaisons are willing to assist with proposing the legislative changes, the assistance would be welcome.

### **New Business**

Chair H. Jay Wagner stated some Chief Internal Auditors have expressed concern early adoption of the Global Internal Audit Standards may cause nonconformance with SIAAB Bylaw 2.3.1 since it specifically states all audits must be performed in accordance with the Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing. The Chair proposed a note be placed on the Bylaws page SIAAB's website explaining early adoption is considered conformant with the requirements of SIAAB's Bylaws, and that an FAQ be added to SIAAB's QAR webpage. Amy Macklin put forth a motion to approve. Nikki Lanier seconded the motion. The motion passed unanimously.

Chair H. Jay Wagner stated that as, unlike prior updates, the Standards are being renamed to the Global Internal Audit Standards, so an update to the Bylaws was presented to allow for early adoption. Chair H. Jay Wagner further stated that, after discussions with Guidance Coordinator Steve Kirk, he now believes the draft update is unnecessary; however, he believes this should be a formal Board decision supported by a proper vote. Nikki Lanier put forth a motion to approve a formal decision to not update the Bylaws due to a temporary transition. Steve Kirk seconded the motion. The motion passed unanimously.

### **ANNOUNCEMENTS**

The next regular meeting is scheduled for July 9, 2024, at 1:00 p.m.

### **ADJOURNMENT**

A motion to adjourn was made by Steve Kirk and seconded by Nikki Lanier. The motion passed unanimously. The meeting adjourned at 2:15 p.m.