

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

MINUTES

Board Meeting – September 10, 2024
1:00 p.m.

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 1:02 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
Leighann Manning, Office of the Treasurer

Members participating remotely:

Jackie Hohn, State University Retirement System; employment obligations

A motion to approve remote attendance by this member was made by Butch Stilwell and was seconded by Leighann Manning. The motion was passed unanimously with Jackie Hohn abstaining.

Members absent:

Stell Mallios, Office of the Secretary of State; employment obligations

MINUTES

The draft minutes for the August 13, 2024, meeting were presented for approval. A motion to approve was made by Nikki Lanier and seconded by Steve Kirk. Leighann Manning and Julie Zemaitis abstained. The motion passed unanimously.

PUBLIC PARTICIPATION

Two members of the Springfield chapter of the IIA, Tassi Maton and Candice Long, participated in the meeting. Each stated she was there to observe, and Tassi Maton added she wanted to hear

any discussion on updates to SIAAB Guidance due to the New Global Internal Audit Standards (GIAS, Standards).

REPORTS AND UPDATES

CPE Coordinator/Webmaster

Julie Zemaitis reported one individual had registered for and completed the QAR online course since the last Board meeting. She stated CPE had been issued to the two individuals who had participated in the External Quality Assessments that had been accepted by SIAAB at the August meeting.

Julie Zemaitis informed the Board she is continuing to develop a new course based on GIAS. She expects the new course will be significantly longer than the 2017 course if it covers the *Requirements, Considerations for Implementation, and Examples of Evidence of Conformance* (Examples). Chair H. Jay Wagner and Nikki Lanier suggested in addition to the *Requirements*, it may be best to cover both the *Considerations for Implementation* and *Examples of Evidence of Conformance* since they provide practical guidance on evidence that suggests an internal audit function has properly implemented the Standards. The Chair stated due to the expanded length of the course, consideration should be given to increasing the amount of CPE awarded for completion.

Julie Zemaitis stated she would like Board members or their designees to test the GIAS course before it goes live. Steve Kirk asked if testers would receive CPE; Julie Zemaitis stated they would. Chair Jay Wagner suggested having SIAAB members test first, and chief internal auditors test second, before the course goes public. Chair Jay Wagner also expressed agreement that testers should receive CPE, as testing is more extensive and arguably more educational than taking the exam alone.

Chair H. Jay Wagner stated he and Julie Zemaitis plan to contact the IIA and request permission to quote its copyrighted materials on GIAS in SIAAB's new online QAR course and on SIAAB's website. Julie Zemaitis reported SIAAB had previously received permission to quote the IIA's materials in the course.

Quality Assurance Coordinator

Vice-Chair Teri Taylor reported no updates.

Steve Kirk asked if there were any pending QARs. The Vice-Chair stated one is pending for a Retirement System and several others are due in 2025.

Guidance Coordinator

Steve Kirk reported he has drafted updates to eight of the Guidance documents and he expects to complete the other two within a week. He stated the checklist in *SIAAB Guidance 09: Internal Assessments and Checklist* will be updated once the revisions to the QAR Matrix (Matrix) are completed. Chair H. Jay Wagner reported all 15 Principles of the Matrix had been drafted.

Cross-referenced and clean versions have been uploaded to SIAAB's SharePoint site and Mr. Kirk requested the Board review and provide feedback.

Steve Kirk asked if the Board needs to vote to distribute the drafts to the Chief Internal Auditors. Chair H. Jay Wagner stated they may be distributed after SIAAB's October meeting.

Leighann Manning reported the IT Auditor Group (Group) had discussed developing a repository of audit work programs for pre- and post-implementation audits. The Group is also interested in SIAAB developing additional IT Guidance documents. Chair H. Jay Wagner stated the Board will consider developing additional Guidance and its support of the proposed repository may be reported to the Group.

Conference Coordinator

Chair H. Jay Wagner stated he plans to issue the Conference agendas and promotional materials after the meeting. Steve Kirk asked if participants must separately register for each segment of the Conference. Chair H. Jay Wagner stated participants must register separately for each segment.

FOIA Officer

Leighann Manning reported there were no FOIA requests.

OLD BUSINESS

Potential Legislative Updates

Butch Stilwell stated CMS had contacted the Governor's Office (GO) on SIAAB's legislative proposals. He reported the GO had no concerns and CMS will take a neutral position. Vice-Chair Teri Taylor asked if the proposals should be sent to the Auditor General (OAG). Chair H. Jay Wagner stated he will contact the OAG; he stated he will also contact the Legislative Audit Commission to provide them with a status update.

Agency Internal Audit Support by Central Management Services

Butch Stilwell stated there were no updates to report on internal audit support provided to agencies by CMS.

NEW BUSINESS

Key Date Item: Closed meeting review.

Chair Jay Wagner reported that there were no closed meeting minutes to review.

Key Date Item: Vote to Retain/Destroy Records

Chair Jay Wagner stated that all verbatim records dated February 14, 2023 and prior are eligible for destruction, and he recommends all be approved for destruction. A motion was made by Leighann Manning and seconded by Amy Macklin. The motion passed unanimously.

ANNOUNCEMENTS

The next regular meeting is scheduled for October 8, 2024, at 1:00 p.m.

ADJOURNMENT

A motion to adjourn was made by Steve Kirk and seconded by Leighann Manning. The motion passed unanimously. The meeting adjourned at 2:08 p.m.