

Illinois State Internal Audit Advisory Board (SIAAB)
2024 Illinois Government Auditing Conference

SIAAB Update
Global Internal Audit Standards

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State Internal Audit Advisory Board (SIAAB) *Authority and Responsibility*

Pursuant to the Fiscal Control and Internal Auditing Act (FCIAA) (30 ILCS 10/2005 (f)), SIAAB is responsible for:

- ☐ Promulgating a uniform set of professional standards and a code of ethics (based on the standards and ethics of the Institute of Internal Auditors, the General Accounting Office, and other professional standards as applicable) to which all State internal auditors must adhere.
- ☐ Serving as a clearinghouse for the correlation of internal audit training needs and training designed to meet those needs.
- ☐ Coordinating peer review activities among the State's internal audit units.

[Emphasis Added]



State Internal Audit Advisory Board (SIAAB) *Standards (30 ILCS 10/2005(f)(1))*

SIAAB Bylaws, Article II: Standards

- ☐ SIAAB has adopted the Institute of Internal Auditors (IIA) International Standards for the Professional Practice of Internal Auditing (Bylaw 2.3.1).
- ☐ Effective January 9, 2025, SIAAB will adopt the IIA's 2024 Global Internal Audit Standards (GIAS).
- ☐ Early adoption is permissible. According to SIAAB's QAR FAQ:

***Question:** SIAAB Bylaw 2.3.1 states all audits must be performed in accordance the Institute of Internal Auditors (IIA) International Standards for the Professional Practice of Internal Auditing. However, the IIA has adopted the Global Internal Audit Standards (GIAS) effective January 9, 2025. May a State of Illinois internal audit function adopt the GIAS early, even though the bylaw specifically states all audits must be conducted using the International Standards for the Professional Practice of Internal Auditing?*

***Answer:** Yes, early adoption of the new Global Internal Audit Standards (GIAS) is considered conformant with the requirements of the SIAAB Bylaws.*



State Internal Audit Advisory Board (SIAAB) *Code of Ethics (30 ILCS 10/2005(f)(1))*

SIAAB Bylaws, Article III: Code of Ethics

- ☐ SIAAB has adopted the IIA's Code of Ethics (Bylaw 2.4.1).
- ☐ Effective January 9, 2025, SIAAB will adopt the IIA's 2024 Global Internal Audit Standards (GIAS). Domain II (Ethics and Professionalism) of the GIAS will be the IIA's Code of Ethics. ***More on this later!***



2024 Global Internal Audit Standards (GIAS) Domain II: Ethics and Professionalism	2017 International Standards for the Professional Practice of Internal Auditing
Principle 1 - Demonstrate Integrity	1. The Principle of Integrity
Principle 2 - Maintain Objectivity	2. The Principle of Objectivity
Principle 3 - Demonstrate Competency	4. The Principle of Competency
Principle 4 - Exercise Due Professional Care	
Principle 5 - Maintain Confidentiality	3. The Principle of Confidentiality

GIAS Principles



Domain I. Purpose of Internal Auditing	
Purpose Statement	Internal auditing strengthens the organization's ability to create, protect, and sustain value by providing the board and management with independent, risk-based, and objective assurance, advice, insight, and foresight.
Domain II. Ethics and Professionalism	
Principle 1: Demonstrate Integrity	Internal auditors demonstrate integrity in their work and behavior.
Principle 2: Maintain Objectivity	Internal auditors maintain an impartial and unbiased attitude when performing internal audit services and making decisions.
Principle 3: Demonstrate Competency	Internal auditors apply the knowledge, skills, and abilities to fulfill their roles and responsibilities successfully.
Principle 4: Exercise Due Professional Care	Internal auditors apply due professional care in planning and performing internal audit services.
Principle 5: Maintain Confidentiality	Internal auditors use and protect information appropriately.
Domain III. Governing the Internal Audit Function	
Principle 6: Authorized by the Board	The board establishes, approves, and supports the mandate of the internal audit function.
Principle 7: Positioned Independently	The board establishes and protects the internal audit function's independence and qualifications.
Principle 8: Overseen by the Board	The board oversees the internal audit function to ensure the function's effectiveness.
Domain IV. Managing the Internal Audit Function	
Principle 9: Plans Strategically	The chief audit executive plans strategically to position the internal audit function to fulfill its mandate and achieve long-term success.
Principle 10: Manages Resources	The chief audit executive manages resources to implement the internal audit function's strategy and achieve its plan and mandate.
Principle 11: Communicates Effectively	The chief audit executive guides the internal audit function to communicate effectively with its stakeholders.
Principle 12: Enhances Quality	The chief audit executive is responsible for the internal audit function's conformance with the Global Internal Audit Standards and continuous performance improvement.
Domain V. Performing Internal Audit Services	
Principle 13: Plan Engagements Effectively	Internal auditors plan each engagement using a systematic, disciplined approach.
Principle 14: Conduct Engagement Work	Internal auditors implement the engagement work program to achieve the engagement objectives.
Principle 15: Communicate Conclusions and Monitor Action Plans	Internal auditors communicate the engagement results to the appropriate parties and monitor management's progress toward the implementation of recommendations or action plans.

GIAS Overview



Global Internal Audit Standards				
5 Domains, 15 Principles, 52 Standards				
Domain I: Purpose of Internal Auditing				
Purpose Statement				
Domain II: Ethics and Professionalism				
Principle 1: Demonstrate Integrity Standard 1.1 Honesty and Professional Courage Standard 1.2 Organization's Ethical Expectations Standard 1.3 Legal and Ethical Behavior	Principle 2: Maintain Objectivity Standard 2.1 Individual Objectivity Standard 2.2 Safeguarding Objectivity Standard 2.3 Disclosing Impairments to Objectivity	Principle 3: Demonstrate Competency Standard 3.1 Competency Standard 3.2 Continuing Professional Development	Principle 4: Exercise Due Professional Care Standard 4.1 Conformance with the Global Internal Audit Standards Standard 4.2 Due Professional Care Standard 4.3 Professional Skepticism	Principle 5: Maintain Confidentiality Standard 5.1 Use of Information Standard 5.2 Protection of Information
Domain III: Governing the Internal Audit Function	Domain IV: Managing the Internal Audit Function		Domain V: Performing Internal Audit Services	
Principle 6: Authorized by the Board Standard 6.1 Internal Audit Mandate Standard 6.2 Internal Audit Charter Standard 6.3 Board and Senior Management Support Principle 7: Positioned Independently Standard 7.1 Organizational Independence Standard 7.2 Chief Audit Executive Qualifications Principle 8: Overseen by the Board Standard 8.1 Board Interaction Standard 8.2 Resources Standard 8.3 Quality Standard 8.4 External Quality Assessment	Principle 9: Plan Strategically Standard 9.1 Understanding Governance, Risk Management, and Control Processes Standard 9.2 Internal Audit Strategy Standard 9.3 Methodologies Standard 9.4 Internal Audit Plan Standard 9.5 Coordination and Reliance Principle 10: Manage Resources Standard 10.1 Financial Resource Management Standard 10.2 Human Resources Management Standard 10.3 Technological Resources Principle 11: Communicate Effectively Standard 11.1 Building Relationships and Communicating with Stakeholders Standard 11.2 Effective Communication Standard 11.3 Communicating Results Standard 11.4 Errors and Omissions Standard 11.5 Communicating the Acceptance of Risks Principle 12: Enhance Quality Standard 12.1 Internal Quality Assessment Standard 12.2 Performance Measurement Standard 12.3 Oversee and Improve Engagement Performance		Principle 13: Plan Engagements Effectively Standard 13.1 Engagement Communication Standard 13.2 Engagement Risk Assessment Standard 13.3 Engagement Objectives and Scope Standard 13.4 Evaluation Criteria Standard 13.5 Engagement Resources Standard 13.6 Work Program Principle 14: Conduct Engagement Work Standard 14.1 Gathering Information for Analyses and Evaluation Standard 14.2 Analyses and Potential Engagement Findings Standard 14.3 Evaluation of Findings Standard 14.4 Recommendations and Action Plans Standard 14.5 Engagement Conclusions Standard 14.6 Engagement Documentation Principle 15: Communicate Engagement Results and Monitor Action Plans Standard 15.1 Final Engagement Communication Standard 15.2 Confirming the Implementation of Recommendations or Action Plans	

State Internal Audit Advisory Board (SIAAB) *Global Internal Audit Standards*

Hierarchical Structure of the Global Internal Audit Standards:



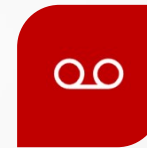
DOMAIN



PRINCIPLES



REQUIRED
STANDARDS



CONSIDERATIONS
FOR
IMPLEMENTATION



EXAMPLES OF
EVIDENCE OF
CONFORMANCE



- ☐ Domain: **Five Domains (Prior Slide)**
- ☐ Principles: **15 Principles (Prior Slide), Required**
- ☐ Required Standards: **52 Standards (Prior Slide), Required**
- ☐ Considerations for Implementation: **Considerations, Not Required**
- ☐ Examples of Evidence of Conformance: **Examples, Not Required**

State Internal Audit Advisory Board (SIAAB) *Topical Requirements*

- ☐ **Topical Requirements** are designed to enhance the consistency and quality of internal audit services related to specific audit subjects and to support internal auditors performing engagements in those risk areas. Internal auditors must conform with the relevant requirements when the scope of an engagement includes one of the identified topics. Topical Requirements strengthen the ongoing relevance of internal auditing in addressing the evolving risk landscape across industries and sectors. (GIAS, page 5)
- ☐ **Topical Requirements will be mandatory.** (GIAS, page 5)
- ☐ To date, the IIA has released one draft Topical Requirement. The **Draft Cybersecurity Topical Requirement** is available, and is currently being revised by the Global Guidance Council to incorporate the feedback gathered during a 90-day public comment period.



Topical Requirements ARE:

- Required when providing assurance on a specified risk area.
- Subject to applicability as determined by risk-based internal audit plan. Limitations must be documented.
- Baseline for engagement performance when the risk area is subject to review.
- Inclusive of aspects of governance, risk management, and control processes.
- Subject to external quality assessment.

Topical Requirements ARE NOT:

- Requirements to perform an engagement on the topic.
- Comprehensive work programs.
- Designed to address emerging topics.
- Substitutes for risk assessments or professional judgment.
- Designed to circumvent or supplant legal and regulatory requirements.

<https://www.theiia.org/en/standards/2024-standards/topical-requirements/>

State Internal Audit Advisory Board (SIAAB) *Global Internal Audit Standards*

Domain I: Purpose of Internal Auditing

- ☐ The Purpose Statement is intended to assist internal auditors and internal audit stakeholders in understanding and articulating the value of internal auditing.
- ☐ The purpose of internal auditing is to strengthen the organization's ability to create, protect, and sustain value by providing the board and management with independent, risk-based, and objective assurance, advice, insight and foresight.
- ☐ Internal Audit enhances the organization's: Successful achievement of its objectives; Governance, risk management and control processes; Decision-making and oversight; Reputation and credibility with its stakeholders; and Ability to serve the public interest.
- ☐ Internal Auditing is effective when: It is performed by competent professionals, in conformance with Global Internal Auditing Standards, which are set in the public interest; The Internal Audit function is independently positioned with direct accountability to the board; and Internal Auditors are free from undue influence and committed to making objective assessments.



State Internal Audit Advisory Board (SIAAB)

Global Internal Audit Standards

Domain II: Ethics and Professionalism (replaces the Code of Ethics)

Principle 1: Demonstrate Integrity - Internal auditors demonstrate integrity in their work and behavior.

- ☐ Standard 1.1 Honesty and Professional Courage
- ☐ Standard 1.2 Organization's Ethical Expectations
- ☐ Standard 1.3 Legal and Ethical Behavior

Principle 2: Maintain Objectivity - Internal auditors maintain an impartial and unbiased attitude when performing internal audit services and making decisions.

- ☐ Standard 2.1 Individual Objectivity
- ☐ Standard 2.2 Safeguarding Objectivity
- ☐ Standard 2.3 Disclosing Impairments to Objectivity

Principle 3: Demonstrate Competency - Internal auditors apply the knowledge, skills, and abilities to fulfill their roles and responsibilities successfully.

- ☐ Standard 3.1 Competency
- ☐ Standard 3.2 Continuing Professional Development

Principle 4: Exercise Due Professional Care - Internal auditors apply due professional care in planning and performing internal audit services.

- ☐ Standard 4.1 Conformance with the Global Internal Audit Standards
- ☐ Standard 4.2 Due Professional Care
- ☐ Standard 4.3 Professional Skepticism

Principle 5: Maintain Confidentiality - Internal auditors use and protect information appropriately.

- ☐ Standard 5.1 Use of Information
- ☐ Standard 5.2 Protection of Information



State Internal Audit Advisory Board (SIAAB)

Global Internal Audit Standards

Domain III: Governing the Internal Audit Function

Principle 6: Authorized by the Board - The board establishes, approves, and supports the mandate of the internal audit function.

- ☐ Standard 6.1 Internal Audit Mandate
- ☐ Standard 6.2 Internal Audit Charter
- ☐ Standard 6.3 Board and Senior Management Support

Principle 7: Positioned Independently - The board establishes and protects the internal audit function's independence and qualifications.

- ☐ Standard 7.1 Organizational Independence
- ☐ Standard 7.2 Chief Audit Executive Qualifications

Fiscal Control and Internal Auditing Act (30 ILCS 10/2002)

Sec. 2002. Qualifications of chief internal auditor.

(a) The chief executive officer of each designated State agency shall appoint a chief internal auditor with a bachelor's degree, who is either:

(1) a certified internal auditor by examination or a certified public accountant and who has at least 4 years of progressively responsible professional auditing experience; or

(2) an auditor with at least 5 years of progressively responsible professional auditing experience.

(b) The chief internal auditor shall report directly to the chief executive officer and shall have direct communications with the chief executive officer and the governing board, if applicable, in the exercise of auditing activities. All chief internal auditors and all full-time members of an internal audit staff shall be free of all operational duties.

(c) The chief internal auditor shall serve a 5-year term beginning on the date of the appointment. A chief internal auditor may be removed only for cause after a hearing before the Executive Ethics Commission concerning the removal. Any chief internal auditor who is appointed to replace a removed chief internal auditor may serve only until the expiration of the term of the removed chief internal auditor. The annual salary of a chief internal auditor cannot be diminished during the term of the chief internal auditor.

SIAAB Guidance

- ☐ **SIAAB Guidance 02:** Internal Audit Independence - Interaction with Agency Head, Senior Staff and Placement within the Organizational Structure



State Internal Audit Advisory Board (SIAAB) *Global Internal Audit Standards*

Domain III: Governing the Internal Audit Function

Principle 8: Overseen by the Board - The board oversees the internal audit function to ensure the function's effectiveness.

- ☐ Standard 8.1 Board Interaction
- ☐ Standard 8.2 Resources
- ☐ Standard 8.3 Quality
- ☐ Standard 8.4 External Quality Assessment

Fiscal Control and Internal Auditing Act (30 ILCS 10/2005)

Sec. 2005. Internal Audit Advisory Board.

(f) The Board shall be responsible for:

(3) coordinating peer review activities among the State's internal audit units.

SIAAB Bylaw, Article III, Quality Assurance Reviews (more on this later!)

SIAAB Quality Assurance Review Program

- ☐ QAR Process
- ☐ QAR Matrix
- ☐ QAR Online Training

SIAAB Guidance

- ☐ ***SIAAB Guidance 02: Internal Audit Independence - Interaction with Agency Head, Senior Staff and Placement within the Organizational Structure***
- ☐ ***SIAAB Guidance 05: Conforming with FCIAA and Standards in Small Audit Functions in the State of Illinois***



State Internal Audit Advisory Board (SIAAB)

Global Internal Audit Standards

Domain IV: Managing the Internal Audit Function

Principle 9: Plan Strategically - The chief audit executive plans strategically to position the internal audit function to fulfill its mandate and achieve long-term success.

- ☐ Standard 9.1 Understanding Governance, Risk Management, and Control Processes
- ☐ Standard 9.2 Internal Audit Strategy
- ☐ Standard 9.3 Methodologies
- ☐ Standard 9.4 Internal Audit Plan
- ☐ Standard 9.5 Coordination and Reliance

Fiscal Control and Internal Auditing Act (30 ILCS 10/2003)

Sec. 2003. Internal auditing program requirements.

(a) The chief executive officer of each designated State agency shall ensure that the internal auditing program includes:

- (1) A two-year plan, identifying audits scheduled for the pending fiscal year, approved by the chief executive officer before the beginning of the fiscal year. By September 30 of each year the chief internal auditor shall submit to the chief executive officer a written report detailing how the audit plan for that year was carried out, the significant findings, and the extent to which recommended changes were implemented.*
- (2) Audits of major systems of internal accounting and administrative control conducted on a periodic basis so that all major systems are reviewed at least once every 2 years.*

SIAAB Guidance

- ☐ **SIAAB Guidance 04:** Internal Audit Plan Development and Amendment in State of Illinois Government
- ☐ **SIAAB Guidance 08:** Internal Audit Coverage Risk Assessment and FCIAA Compliance



State Internal Audit Advisory Board (SIAAB)

Global Internal Audit Standards

Domain IV: Managing the Internal Audit Function

Principle 10: Manage Resources - The chief audit executive manages resources to implement the internal audit function's strategy and achieve its plan and mandate.

- ☐ Standard 10.1 Financial Resource Management
- ☐ Standard 10.2 Human Resources Management
- ☐ Standard 10.3 Technological Resources

Fiscal Control and Internal Auditing Act (30 ILCS 10/2002)

(c) The chief internal auditor shall serve a 5-year term beginning on the date of the appointment. A chief internal auditor may be removed only for cause after a hearing before the Executive Ethics Commission concerning the removal. Any chief internal auditor who is appointed to replace a removed chief internal auditor may serve only until the expiration of the term of the removed chief internal auditor. The annual salary of a chief internal auditor cannot be diminished during the term of the chief internal auditor.

SIAAB Bylaw, Article II, Section V: Continuing Education Requirements

- ☐ 80 hours of CPE every two years, minimum 20 per year, prorated on six-month intervals (Bylaw 2.5.1)
- ☐ 24 hours must be government CPE, 4 must be in ethics (Bylaw 2.5.1)
- ☐ Qualifying CPE activities (courses, peer reviews, certification by examination, etc.) (Bylaw 2.5.2)

SIAAB Guidance

- ☐ **SIAAB Guidance 04:** Internal Audit Plan Development and Amendment in State of Illinois Government
- ☐ **SIAAB Guidance 05:** Conforming with FCIAA and Standards in Small Audit Functions in the State of Illinois
- ☐ **SIAAB Guidance 08:** Internal Audit Coverage Risk Assessment and FCIAA Compliance



State Internal Audit Advisory Board (SIAAB) *Global Internal Audit Standards*

Domain IV: Managing the Internal Audit Function

Principle 11: Communicate Effectively - The chief audit executive guides the internal audit function to communicate effectively with its stakeholders.

- ☐ Standard 11.1 Building Relationships and Communicating with Stakeholders
- ☐ Standard 11.2 Effective Communication
- ☐ Standard 11.3 Communicating Results
- ☐ Standard 11.4 Errors and Omissions
- ☐ Standard 11.5 Communicating the Acceptance of Risks

Fiscal Control and Internal Auditing Act (30 ILCS 10/2002)

(b) The chief internal auditor shall report directly to the chief executive officer and shall have direct communications with the chief executive officer and the governing board, if applicable, in the exercise of auditing activities. All chief internal auditors and all full-time members of an internal audit staff shall be free of all operational duties.

SIAAB Guidance

- ☐ **SIAAB Guidance 02: Internal Audit Independence - Interaction with Agency Head, Senior Staff and Placement within the Organizational Structure**



State Internal Audit Advisory Board (SIAAB) *Global Internal Audit Standards*

Domain IV: Managing the Internal Audit Function

Principle 12: Enhance Quality - The chief audit executive is responsible for the internal audit function's conformance with the Global Internal Audit Standards and continuous performance improvement.

- ☐ Standard 12.1 Internal Quality Assessment
- ☐ Standard 12.2 Performance Measurement
- ☐ Standard 12.3 Oversee and Improve Engagement Performance

SIAAB Bylaw, Article III, Quality Assurance Reviews

SIAAB Quality Assurance Review Program

- ☐ QAR Process
- ☐ QAR Matrix
- ☐ QAR Online Training

SIAAB Guidance

- ☐ **SIAAB Guidance 09: Internal Assessments and Checklist**
 - ☐ Includes **Internal Assessments Checklist**



State Internal Audit Advisory Board (SIAAB)

Global Internal Audit Standards

Domain V: Performing Internal Audit Services

Principle 13: Plan Engagements Effectively - Internal auditors plan each engagement using a systematic, disciplined approach.

- ☐ Standard 13.1 Engagement Communication
- ☐ Standard 13.2 Engagement Risk Assessment
- ☐ Standard 13.3 Engagement Objectives and Scope
- ☐ Standard 13.4 Evaluation Criteria
- ☐ Standard 13.5 Engagement Resources
- ☐ Standard 13.6 Work Program

Fiscal Control and Internal Auditing Act (30 ILCS 10/2003)

Sec. 2003. Internal auditing program requirements.

(a) The chief executive officer of each designated State agency shall ensure that the internal auditing program includes:

(1) A two-year plan, identifying audits scheduled for the pending fiscal year, approved by the chief executive officer before the beginning of the fiscal year. By September 30 of each year the chief internal auditor shall submit to the chief executive officer a written report detailing how the audit plan for that year was carried out, the significant findings, and the extent to which recommended changes were implemented.

(2) Audits of major systems of internal accounting and administrative control conducted on a periodic basis so that all major systems are reviewed at least once every 2 years. The audits must include testing of:

(A) the obligation, expenditure, receipt, and use of public funds of the State and of funds held in trust to determine whether those activities are in accordance with applicable laws and regulations; and

(B) grants received or made by the designated State agency to determine that the grants are monitored, administered, and accounted for in accordance with applicable laws and regulations.

(3) Reviews of the design of major new electronic data processing systems and major modifications of those systems before their installation to ensure the systems provide for adequate audit trails and accountability.

(4) Special audits of operations, procedures, programs, electronic data processing systems, and activities as directed by the chief executive officer or by the governing board, if applicable.

SIAAB Guidance

- ☐ **SIAAB Guidance 04:** Internal Audit Plan Development and Amendment in State of Illinois Government
- ☐ **SIAAB Guidance 06:** Pre-Implementation Reviews for non-IT Auditors in the State of Illinois
- ☐ **SIAAB Guidance 08:** Internal Audit Coverage Risk Assessment and FCIAA Compliance
- ☐ **SIAAB Guidance 10:** System Development Reviews Risk Assessment and Scoring
 - ☐ Includes IT Project Risk Assessment Scoring Form (MS Excel)



State Internal Audit Advisory Board (SIAAB)

Global Internal Audit Standards

Domain V: Performing Internal Audit Services

Principle 14: Conduct Engagement Work - Internal auditors implement the engagement work program to achieve the engagement objectives.

- ☐ Standard 14.1 Gathering Information for Analyses and Evaluation
- ☐ Standard 14.2 Analyses and Potential Engagement Findings
- ☐ Standard 14.3 Evaluation of Findings
- ☐ Standard 14.4 Recommendations and Action Plans
- ☐ Standard 14.5 Engagement Conclusions
- ☐ Standard 14.6 Engagement Documentation

Principle 15: Communicate Engagement Results and Monitor Action Plans - Internal auditors communicate the engagement results to the appropriate parties and monitor management's progress toward the implementation of recommendations or action plans.

- ☐ Standard 15.1 Final Engagement Communication
- ☐ Standard 15.2 Confirming the Implementation of Recommendations or Action Plans

Fiscal Control and Internal Auditing Act (30 ILCS 10/2003(a)(1))

(1) By September 30 of each year the chief internal auditor shall submit to the chief executive officer a written report detailing how the audit plan for that year was carried out, the significant findings, and the extent to which recommended changes were implemented.



State Internal Audit Advisory Board (SIAAB) Quality Assurance Review (QAR) Program

GIAS, Domain III: Governing the Internal Audit Function

Principle 8: Overseen by the Board

☐ Standard 8.4 External Quality Assessment

➤ New GIAS Requirement: There must be a certified internal auditor on the QAR team.

Fiscal Control and Internal Auditing Act (30 ILCS 10/2005)

(f) The Board shall be responsible for:

(3) coordinating peer review activities among the State's internal audit units.

SIAAB Bylaw, Article III, Quality Assurance Reviews

☐ SIAAB Quality Assurance Review Program

➤ QAR Review Team request form

➤ Statements of Independence and Confidentiality Commitment

➤ Self-Assessment with Independent Validation (SAIV) – primary responsibility on chief internal auditor

➤ External Quality Assessment (EQA) – primary responsibility on external validator(s)

➤ Interviews for chief executive officer and staff

☐ QAR Matrix

☐ QAR Online Training

☐ The QAR period must either be 2-years or justified and approved by SIAAB.

☐ SIAAB must approve the QAR team request and final QAR matrix/report.

☐ SIAAB will communicate results directly to the agency's chief executive officer.

☐ SIAAB may notify chief executive officers annually if a QAR is more than one year past due.

➤ A sample late QAR notification letter is available on the SIAAB website.



State Internal Audit Advisory Board (SIAAB)

SIAAB Guidance

- ☐ **SIAAB Guidance 01:** Internal Audit Access to Records, Personnel and Physical Properties
- ☐ **SIAAB Guidance 02:** Internal Audit Independence - Interaction with Agency Head, Senior Staff and Placement within the Organizational Structure
- ☐ **SIAAB Guidance 03:** Internal Audit Committees in State of Illinois Government
- ☐ **SIAAB Guidance 04:** Internal Audit Plan Development and Amendment in State of Illinois Government SIAAB
- ☐ **Guidance 05:** Conforming with FCIAA and Standards in Small Audit Functions in the State of Illinois
- ☐ **SIAAB Guidance 06:** Pre-Implementation Reviews for non-IT Auditors in the State of Illinois
- ☐ **SIAAB Guidance 07:** Access and Disclosure of Engagement Records
- ☐ **SIAAB Guidance 08:** Internal Audit Coverage Risk Assessment and FCIAA Compliance
- ☐ **SIAAB Guidance 09:** Internal Assessments and Checklist
 - Internal Assessments Checklist (MS Word)
- ☐ **SIAAB Guidance 10:** System Development Reviews Risk Assessment and Scoring
 - IT Project Risk Assessment Scoring Form (MS Excel)



SIAAB Website

siaab.audits.uillinois.edu



SIAAB Home Page

siaab.audits.illinois.edu

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State of Illinois State Internal Audit Advisory Board

Welcome to The Illinois State Internal Audit Advisory Board (SIAAB). Our mission is to promulgate a uniform set of professional standards and a code of ethics (based on the standards and ethics of the Institute of Internal Auditors, the General Accounting Office, and other professional standards as applicable) to which all State internal auditors must adhere. SIAAB also develops and arranges continuing education programs to assist State of Illinois internal auditors with meeting their training needs, and coordinates quality assurance review activities among the State's internal audit units.

The purpose of this Web site is to enhance the support services we provide to State of Illinois internal auditors. We've provided a number of resources here to help you with auditing solutions, on-line training and education, and to gather suggestions on how to better serve the internal auditing profession of the State of Illinois.

For any questions regarding the content and resources provided on this site, please contact us at Harold.Wagner@ilag.gov or Teri.Taylor@illinoiscomptroller.gov.

H. Jay Wagner, CIA, CFE, CISA
State Internal Audit Advisory Board Chair

Teri Taylor, CPA, CIA
State Internal Audit Advisory Board Vice Chair

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SIAAB What's New?

siaab.audits.uillinois.edu

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State of Illinois State Internal Audit Advisory Board

What's New?

The New *Global Internal Audit Standards* Have Been Released!

The Institute of Internal Auditors (IIA) released the new [Global Internal Audit Standards](#) on January 9, 2024. The previous version, the *International Standards for the Professional Practice of Internal Auditing*, released in 2017, remains approved for use during a one-year transition period. The Illinois State Internal Audit Advisory Board (SIAAB) will be adapting to the new *Standards* over the coming months.

Posted 1/25/2024

The IIA has released a useful resource, [Mapping of the 2017 Standards to the 2024 Standards](#).

Posted 4/5/2024 | Updated 5/15/24

The IIA has released a [Model Internal Audit Charter Tool and User's Guide for the Public Sector](#). Access requires a Members only login.

Posted 5/15/2024

The IIA has released a [Conformance Readiness Assessment Tool](#). Access requires a Members only login.

Posted 6/12/2024

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State of Illinois State Internal Audit Advisory Board

State Internal Auditors Manager Group (SIAMG) Institutions

AGENCIES

[Illinois Capital Development Board](#)

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SIAAB Meetings

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State of Illinois State Internal Audit Advisory Board

SIAAB Meetings Calendar, Minutes, and Agendas

[Meeting Dates for Calendar Year 2024](#)

MINUTES

[Calendar Year 2024 Minutes](#)

Previous Years:

1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
2022	2023										

AGENDAS

[Calendar Year 2024 Agendas](#)

Previous Years:

2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		

ARCHIVED MEETING DOCUMENTS, 1990 THROUGH 1997

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SIAAB Participation

Address and Remote Access on Each Agenda

CHAIR

H. Jay Wagner, CIA, CFE, CISA
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Harold.Wagner@ilag.gov
Member Ex-Officio

VICE-CHAIR

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Butch Stilwell
Department of Central Management Services
(217) 558-0010

STATE OF ILLINOIS INTERNAL AUDIT ADVISORY BOARD

In person location: IDOT, 2300 S. Dirksen Parkway, Springfield, IL

WebEx Access

Join via [URL](#)

Meeting number (access code): 2634 995 7069
Meeting password: SIAAB (74222 from video systems)

Agenda

October 8, 2024, 1:00 p.m.

- **Call to Order**
- **Roll Call**
 - Participation by Video or Audio Conference (Bylaw 1.5.2)
- **Minutes***
 - Approve minutes from the September 10, 2024 Meeting
- **Public Participation (Bylaw 1.5.6)**
- **Reports/Updates***



SIAAB Bylaws

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Includes Historical Bylaws

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State of Illinois

State Internal Audit Advisory Board

SIAAB Bylaws

The State Internal Audit Advisory Board (Board) Bylaws codify the Board's requirements under the Fiscal Control and Internal Auditing Act (FCIAA).

Notice: The Institute of Internal Auditors (IIA) has adopted the new Global Internal Audit Standards (GIAS), effective January 9, 2025. SIAAB is in process of updating the SIAAB Bylaws to reflect GIAS. In the meantime, the early adoption of the GIAS will be considered conformant with the Bylaws.

- [SIAAB Bylaws](#) (last revised **December 12, 2023**)
- [SIAAB Bylaws Section 2.5.2 Revised Page](#) (updates approved April 9, 2013)
- [SIAAB Bylaws Section 2.5.3 Revised Page](#) (updates approved May 23, 2013)
- [SIAAB Bylaws Section 1.4.3 Revised Page](#) (updates approved May 13, 2014)
- [SIAAB Bylaws Section 1.4.4 Revised Page](#) (updates approved December 9, 2014)
- [SIAAB Bylaws Section 3.4.4 Revised Page](#) (updates approved December 9, 2014)
- [SIAAB Bylaws Section 1.4.4 Revised Page](#) (updates approved December 9, 2014)
- [SIAAB Bylaws Section 2.5.2 Revised Page](#) (updates approved March 10, 2015)
- [SIAAB Bylaws 2017 Standards Revised Pages](#) (updates approved December 13, 2016)
- [SIAAB Bylaws Section 1.4.4 Revised Page](#) (updates approved May 9, 2017)
- [SIAAB Bylaws Section 2.5.4 Revised Page](#) (updates approved June 13, 2017)



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State of Illinois State Internal Audit Advisory Board

SIAAB Quality Assurance Review Program

This training program is available to cover *The Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing (Standards)*.

Click here to access the tools you need to for your quality assurance review:

- [QAR Covering Standards effective January 1, 2017](#)
- [QAR Covering 2024 Global Internal Audit Standards](#)

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2017 SIAAB Quality Assurance Review Program

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SIAAB Quality Assurance Review Program

This page provides tools covering The Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing (Standards) effective **January 1, 2017**.

The State Internal Audit Advisory Board (SIAAB) is responsible for coordinating external quality assurance reviews (peer reviews) among the State's internal audit organizations in accordance with the Fiscal Control and Internal Auditing Act (FCIAA). State internal audit organizations designated to have an internal audit function are required to conduct an external quality assurance assessment (EQA) or a self-assessment with independent external validation (SAIV), at least once every five years by an independent reviewer or review team from outside the organization (IIA Attribute Standard 1312). Each Internal Audit Organization and Quality Assurance Review Team is required to follow SIAAB's external quality assurance guidelines as established in [SIAAB Bylaws Article III - Quality Assurance Review Program](#) and as presented below.

Requesting SIAAB's Approval of Quality Assurance Review Team

Chief Internal Auditors are required to obtain SIAAB's approval of the quality assurance methodology and review team members **prior** to beginning any external quality assurance reviews. To initiate the approval process, Chief Internal Auditors are required to submit the following documents to the SIAAB Chair:

- [Request to SIAAB for External Quality Assurance Review Team Approval](#)
- [SIAAB External Quality Assurance Review Confidentiality Policy/Commitment](#)
- [SIAAB External Quality Assurance Review Statement of Independence](#)
- Review Team Member Resume

In addition, each reviewer/external validator team member must successfully complete the SIAAB's On-line Quality Assurance Review Training Program:

- [Course Outline](#)
- [On-line Course Registration](#)
- [Access On-line Course](#)
- [Course Evaluation](#)
- [On-line Course Participant Listing - Standards Effective January 1, 2017](#)

SIAAB's External Quality Assurance Reviews

- [Summary of More Substantive Changes to 2017 IIA Standards](#)
- [SIAAB Quality Assurance Review Process](#)

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2024 SIAAB Quality Assurance Review Program

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QAR Covering 2024 Global Internal Audit Standards

This page provides tools covering the Institute of Internal Auditors' 2024 Global Internal Audit Standards (Standards) effective **January 9, 2025**.

This webpage is in process of construction. Check back for updates. For any questions regarding content and resources, please feel free to contact H. Jay Wagner, CIA, CFE, CISA, State Internal Audit Advisory Board Chair, at Harold.Wagner@ilag.gov.

The Institute of Internal Auditors (IIA) released the new [Global Internal Audit Standards](#) on January 9, 2024. The previous version, the *International Standards for the Professional Practice of Internal Auditing*, released in 2017, remains approved for use during a one-year transition period. The Illinois State Internal Audit Advisory Board (SIAAB) will be adapting to the new *Standards* over the coming months.

The IIA has released a useful resource, [Mapping of the 2017 Standards to the 2024 Standards](#).

The IIA has released a [Model Internal Audit Charter Tool and User's Guide for the Public Sector](#). Access requires a Members only login.

The IIA has released a [Conformance Readiness Assessment Tool](#). Access requires a Members only login.

- [Quality Assurance Reviews FAQ](#)

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State of Illinois

State Internal Audit Advisory Board

Resources

The SIAAB is committed to provide State internal auditors with a clearing house of resources for training and education, guidance, and other auditing tools.

- [Training Resources](#)
- [Guidance Resources](#)
- [Audit Program Library](#)
- [Historical Information](#)
- [State Internal Audit Employment Opportunities](#)
- [Sampling Tools](#)
- [Association Resources](#)
- [Other Resources](#)
- [Summary of More Substantive Changes to 2017 IIA Standards](#)

SIAAB has performed an extensive review of the proposed standards drafted by the International Internal Audit Standard Board. The following comments have been submitted on behalf of the Board: [SIAAB IIA Standards Comments \(PDF\)](#).

Disclaimer

Links from this page to non-SIAAB web site pages do not imply SIAAB's endorsement of the site's products or services, and the posting of documents to facilitate sharing of information between entities does not imply SIAAB's endorsement of the resources.

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State of Illinois

State Internal Audit Advisory Board

SIAAB Guidance Documents

- [SIAAB Guidance Documents – for Standards effective January 1, 2017](#)
- SIAAB Guidance Documents – for 2024 Global Internal Audit Standards (Check back for updates)

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2017 SIAAB Guidance

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SIAAB Guidance Documents – for Standards effective January 1, 2017

- [SIAAB Guidance 01](#): Internal Audit Access to Records, Personnel and Physical Properties (adopted by the Board on July 9, 2013; revised December 13, 2016, in accordance with 2017 Standards effective January 1, 2017)
- [SIAAB Guidance 02](#): Internal Audit Independence - Interaction with Agency Head, Senior Staff and Placement within the Organizational Structure (adopted by the Board on July 9, 2013; revised December 13, 2016, in accordance with 2017 Standards effective January 1, 2017)
- [SIAAB Guidance 03](#): Internal Audit Committees in State of Illinois Government (adopted by the Board on March 11, 2014; revised December 13, 2016, in accordance with 2017 Standards effective January 1, 2017)
- [SIAAB Guidance 04](#): Internal Audit Plan Development and Amendment in State of Illinois Government (adopted by the Board April 14, 2015; revised December 13, 2016, in accordance with 2017 Standards effective January 1, 2017)
- [SIAAB Guidance 05](#): Conforming with FCIAA and Standards in Small Audit Functions in the State of Illinois (adopted by the Board on December 8, 2015; revised December 13, 2016, in accordance with 2017 Standards effective January 1, 2017)
- [SIAAB Guidance 06](#): Pre-Implementation Reviews for non-IT Auditors in the State of Illinois (adopted by the Board on December 8, 2015; revised December 13, 2016, in accordance with 2017 Standards effective January 1, 2017)
- [SIAAB Guidance 07](#): Access and Disclosure of Engagement Records (adopted by the Board on December 13, 2016)
- [SIAAB Guidance 08](#): Internal Audit Coverage Risk Assessment and FCIAA Compliance (adopted by the Board on February 13 2018)
- [SIAAB Guidance 09](#): Internal Assessments and Checklist (adopted by the Board on December 10, 2019)
 - [Internal Assessments Checklist](#) (MS Word)
- [SIAAB Guidance 10](#): System Development Reviews Risk Assessment and Scoring (adopted by the Board on January 9, 2024)
 - [IT Project Risk Assessment Scoring Form](#) (MS Excel)

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SIAAB Freedom of Information Act and Open Meetings Act

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State of Illinois

State Internal Audit Advisory Board

Freedom of Information Act and Open Meetings Act

In compliance with the provisions of the Freedom of Information Act and the Open Meetings Act, the following documents are made available by the SIAAB:

- [Description of the Internal Audit Advisory Board as required by the Illinois Freedom of Information Act \(5 ILCS 140/4\(a\)\)](#)
- [State Internal Audit Advisory Board - Public Records Management Tool](#)

For any questions regarding the contents of this page, please contact the SIAAB FOIA/OMA Officer, Leighann Manning, at AdvisoryBoardFOIA@illinoistreasurer.gov.

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AGENDA AND REGISTRATION

[2024 SIAAB Fall Conference Brochure](#)

[Direct Conference Registration Link](#)

Roundtable invitation: email Harold.Wagner@ilag.gov.

[Direct Optional Seminar Conference Registration Link](#)

For any questions about this conference, please contact Jay Wagner, SIAAB Conference Coordinator, at (217) 524-4094 or at Harold.Wagner@ilag.gov.

FUTURE FALL CONFERENCE DATES

(subject to change)

- October 21-22, 2025
- October 27-28, 2026
- October 26-27, 2027
- October 24-25, 2028
- October 23-24, 2029

FALL CONFERENCE MATERIALS

- [October 22-23, 2024, Presentations and Speaker Bios](#)
- [October 24-25, 2023, Presentations and Speaker Bios](#)
- [October 25-26, 2022, Presentations and Speaker Bios](#)
- [October 25-27, 2021, Presentations and Speaker Bios](#)
- [October 20-22, 2020, Presentations and Speaker Bios](#)
- [October 22-23, 2019, Presentations and Speaker Bios](#)
- [October 23-24, 2018, Presentations and Speaker Bios](#)
- [October 24-26, 2017, Presentations and Speaker Bios](#)
- [October 25-27, 2016, Presentations](#)
- [October 27-29, 2015, Presentations](#)
- [October 29-30, 2014, Presentations](#)
- [October 29-30, 2013, Presentations](#)
- [October 24-25, 2012, Presentations](#)



State Internal Audit Advisory Board (SIAAB) *Looking Ahead*



- ☐ The new Global Internal Audit Standards (GIAS) go into effect on January 9, 2025.
- ☐ SIAAB Bylaw, Article 2 (Standards), will be updated to adopt the *mandatory* elements of the GIAS effective January 9, 2025. The non-mandatory elements, specifically *Considerations for Implementation* and the *Examples of Conformance*, will not be required.
- ☐ Early adoption of the GIAS is acceptable but not required.
- ☐ All SIAAB resources are currently being – or will soon be – updated or overhauled.
- ☐ An updated QAR matrix/report is in exposure draft and will be discussed at the Chief Internal Auditor Roundtable on October 24, 2024.
- ☐ The SIAAB QAR Online Course is undergoing revision and will be piloted soon.
- ☐ SIAAB Guidance is undergoing revision:
 - SIAAB Guidance documents are optional resources to implement mandatory Standards, laws, rules, etc.
 - SIAAB Guidance documents outline requirements, but do not establish requirements
- ☐ A significant challenge will be the new requirement to involve certified internal auditors on all review teams.
- ☐ SIAAB currently has one vacancy, certified internal auditors preferred.

Illinois State Internal Audit Advisory Board (SIAAB)

QUESTIONS?



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