# **STATE OF ILLINOIS**

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

# **MINUTES**

**Board Meeting – October 8, 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 1:00 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

Jackie Hohn, State University Retirement System

**Members participating remotely**:

Leighann Manning, Office of the Treasurer; employment obligations

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

Julie Zemaitis, University of Illinois System; employment obligations; joined at 1:17 p.m.

A motion to approve remote attendance by these members was made by Amy Macklin and was seconded by Butch Stilwell. The motion was passed unanimously with Jackie Hohn abstaining.

**Members absent:** None

## **Minutes**

The draft minutes for the September 10, 2024 meeting were presented for approval. A motion to approve was made by Steve Kirk and seconded by Nikki Lanier. Stell Mallios abstained. The motion passed unanimously.

## **Public Participation**

Two IDOT internal audit staff, Satu Allen and Steve Gehlbach, participated in the meeting. Each stated they were there to observe and to address the Board on initiatives of the Information Technology Auditor Working Group.

**REPORTS AND UPDATES**

**CPE Coordinator/Webmaster**

Julie Zemaitis was initially unable to join the meeting due to work commitments and provided a report to Chair H. Jay Wagner indicating there was no QAR online course activity in the past month.

Julie Zemaitis was able to join the meeting at 1:17 PM and Chair H. Jay Wagner asked Julie Zemaitis if she would like to expand on the report, and Julie Zemaitis stated she had uploaded SIAAB Online Course Quizzes 1 through 12 of 19 from the new GIAS based course to SIAAB’s SharePoint Site. She requested members of the Board, or their designees, review the Quizzes and provide feedback. She also stated that the only change to the Lessons that had been posted for the previous meeting was an update to the footer now that the IIA has granted SIAAB permission to use its copyrighted content.

**Quality Assurance Coordinator**

Vice-Chair Teri Taylor reported the Northeastern Illinois University Director of Internal Audit plans to submit an updated QAR request to SIAAB in December 2024 for work completed between September 2023 – December 2024.

**Guidance Coordinator**

Steve Kirk reported all Guidance document drafts have been uploaded to SIAAB’s SharePoint site. He stated he is considering how to reference GIAS and said it should be standardized throughout SIAAB’s literature. Additionally, he asked if references should be made to the Standards’ Glossary or if SIAAB should a) develop one specific to the State environment or b) use the provided Glossary and add state-specific terms/clarifications.

Chair H. Jay Wagner stated the IIA’s Glossary should be used, and state-specific terms and definitions may be added as needed for clarification.

**Conference Coordinator**

Chair H. Jay Wagner reported QAR Matrix drafts have been compiled into a single document that is ready to be distributed to the Chiefs for review.

The Chair stated Jennifer Flores, Principal at Lauterbach & Amen LLP, has agreed to replace Matt Van Hise. He reported her presentation will cover records retention. She will present at no cost (including no reimbursements). H. Jay Wagner asked for a vote to approve the new speaker and updated Conference agenda. A motion was made by Nikki Lanier and seconded by Vice-Chair Teri Taylor. The motion passed unanimously.

**Information Technology Auditor Working Group**

Satu Allen informed the Board the Group a) currently has 47 members across 33 agencies, b) contains several highly experienced auditors, and c) has notified every agency of its existence and schedule of meetings.

Additionally, Satu Allen reported the Group is considering forming a subgroup dedicated to several initiatives, including a) developing documents explaining various IT audit processes, b) creating specific IT project audit program templates, and c) proposing to SIAAB suggested updates of its IT Guidance documents. Regarding item c), the Working Group may periodically make suggestions to the Board for review and approval at monthly meetings.

The Board agreed with the direction of the Working Group. Chair H. Jay Wagner stated with the addition of Jackie Hohn to the Board, SIAAB may legally have a third Board member participate in the Group meetings as the majority of quorum under the Open Meetings Act is now four.

**FOIA Officer**

Leighann Manning reported there were no FOIA requests.

**OLD BUSINESS**

**Potential Legislative Updates**

Chair H. Jay Wagner reported he and Steve Kirk had a meeting with Whitney Rosen (Governor’s Office Legal) and Janis Van Durme (GOMB ACFR Internal Control Director) to discuss SIAAB’s position on the requirement to perform pre-implementation reviews prior to new systems – or major modifications to existing systems – going live. The Chair and Steve Kirk contended a) Chief Internal Auditors cannot be expected to have the proficiency to ensure these reviews are performed before implementation and b) the requirement should be placed on operational business owners.

As a result of the conversation, Chair H. Jay Wagner and Steve Kirk added new language to the rationale for the removal of 30 ILCS 10/2003(2)(a)(3) which will be considered as legislative proposals move forward.

**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: CPE Sponsor License Renewal**

Jule Zemaitis indicated the current CPE sponsor license expires on December 31, 2024, and the renewal for next year is in progress.

**Key Date Item: Outreach to Auditor General**

Chair H. Jay Wagner stated with the Auditor General addressing the Conference, that no formal outreach is necessary at this time.

**Future Conference Dates**

Chair H. Jay Wagner reported he received a request to move future Conference dates to early November. The Chair stated it would be difficult to do this since the dates are locked in years in advance. The Board agreed with his reasoning.

**ANNOUNCEMENTS**

Chair H. Jay Wagner stated he plans to hold the January meeting prior to the release of GIAS (i.e., 1/9/2025) so the Board can review all updated materials and rollout in concert with the new Standards.

The next regular meeting is scheduled for November 12, 2024, at 1:00 p.m.

**ADJOURNMENT**

A motion to adjourn was made by Steve Kirk and seconded by Amy Macklin. The motion passed unanimously. The meeting adjourned at 2:22 p.m.