# **STATE OF ILLINOIS**

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

# **MINUTES**

**Board Meeting – November 12, 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; joined at 1:01 p.m.

Leighann Manning, Office of the Treasurer

**Members participating remotely**:

Stell Mallios, Office of the Secretary of State; proximity

A motion to approve remote attendance by these members was made by Butch Stilwell and was seconded by Nikki Lanier. The motion was passed unanimously.

**Members absent:**

Julie Zemaitis, University of Illinois System; employment obligations

## **Minutes**

The draft minutes for the October 8, 2024 meeting were presented for approval. A motion to approve was made by Amy Macklin and was seconded by Teri Taylor. The motion passed unanimously.

The draft minutes for the October 22 – 24 SIAAB Conference were presented for approval. A motion to approve was made by Leighann Manning and was seconded by Nikki Lanier. Stell Mallios abstained. The motion passed unanimously.

The draft minutes for the October 24 Chief Internal Auditors’ Roundtable were presented for approval. A motion to approve was made by Jackie Hohn and was seconded by Steve Kirk. Stell Mallios abstained. The motion passed unanimously.

## **Public Participation**

There was no public participation during the meeting.

**REPORTS AND UPDATES**

**CPE Coordinator/Webmaster**

Chair H. Jay Wagner reported four people, two from the University of Illinois and two from the State Employees’ Retirement System, registered for the online QAR training course. Two registrants completed the course.

Additionally, the Chair reported Julie Zemaitis received word from the Illinois Department of Financial and Professional Regulation the Board’s CPE sponsor license has been renewed.

**Quality Assurance Coordinator**

Vice-Chair Teri Taylor reported the Teachers’ Retirement System has submitted their QAR documentation for review. She plans to present to the Board the results of her review during the December meeting.

**Guidance Coordinator**

Steve Kirk reported all Guidance document drafts have been uploaded to SIAAB’s SharePoint site. He stated he has received some comments from the Board and expects to receive more in the coming weeks. He encouraged the Board to continue to keep their comments related to obvious issues (e.g., omissions, redundancies, spelling) as grammatical and syntactical issues will be resolved nearer the official release date of the updated Guidance documents. Steve noted several State-specific definitions have been added to the Glossary.

Butch Stilwell asked by when the Board should provide its suggested changes. Steve Kirk replied he prefers they be provided sooner than later so they may be finalized during the January SIAAB meeting.

**Conference Coordinator**

Chair H. Jay Wagner reported the Conference netted a profit of $2,800.

**Information Technology Auditor Working Group**

There were no updates provided on the IT Auditor Working Group.

**FOIA Officer**

Leighann Manning reported there were no FOIA requests.

**OLD BUSINESS**

**Potential Legislative Updates**

There were no updates to report on potential legislation.

**Agency Internal Audit Support by Central Management Services**

Butch Stilwell had no updates to report but asked the Board if they had any questions or comments on his presentation at the SIAAB Conference on agency internal audit support. The Board expressed its appreciation for the presentation.

Steve Kirk stated two concerns related to CMS’s statewide training program and its relationship to SIAAB’s training arm, the Springfield IIA. The first is the need to coordinate CMS’s and Springfield IIA’s training schedules to ensure there are no conflicts. Butch Stilwell stated he is in contact with the IIA and will work with them to coordinate the schedules. The second is ensuring the statutory position of SIAAB as the clearinghouse for internal audit training is not undermined by the mission of CMS University, namely, to serve as the continuing and professional education portal for all State employees. Nikki Lanier and Butch Stilwell explained the value of CMS’s training program is in its State-specific scope, something which is not always present in trainings hosted by parties external to the State.

**Key Date Item: CPE Sponsor License Renewal**

The update on this item was reported by Chair H. Jay Wagner during the CPE Coordinator/Webmaster update.

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

Chair H. Jay Wagner stated there was no update at this time. At 1:21, Amy Macklin asked when the Board will next reach out to the Auditor General. The Chair stated the next outreach will likely be in March 2025.

**NEW BUSINESS**

**Move of January 14, 2025 meeting to January 7, 2025**

At 1:11, Chair H. Jay Wagner stated he plans to schedule the January 7 meeting to 5:00.

At 1:50, the Chair confirmed the January Board meeting will be moved from the 14th to the 7th to ensure the Board can review its Guidance documents and new QAR course are ready for release in concert with the Global Internal Audit Standards on January 9, 2025.

**FAQ Entry: GIAS’s CIA requirement and its effect on QARs performed on under the 2017 Standards**

Chair H. Jay Wagner stated the requirement to have a CIA on the validation team does not apply to QARs performed on work completed prior to the implementation of GIAS on January 9, 2025. Steve Kirk asked if agencies could use the new Matrix if their period under review includes work completed prior to and after January 9. Nikki Lanier asked if SIAAB would allow agencies to review a body of work spanning only one year. The Chair responded a) GIAS’s and the 2017 Standards’ QAR requirements are substantially similar, so the new Matrix could be used to review work completed on either side of the release of GIAS and b) each agency must justify their period of review, so it’s plausible the Board may accept a shorter than normal (i.e., 2-year) period.

The Chair called for a motion to add an FAQ entry to SIAAB’s website stating the CIA requirement does not apply to QAR’s performed on work completed under the 2017 Standards. Amy Macklin motioned and Leighann Manning seconded. The motion passed unanimously.

The Chair further stated GIAS’s requirement to have a CIA on the validation team may present challenges the Board may need to address at a future date.

**Key Date Item: Approve Calendar Year 2025 Meeting Dates**

Chair H. Jay Wagner presented the Calendar Year 2025 meeting dates and asked for a motion to approve. Steve Kirk motioned and Butch Stilwell seconded. The motion passed unanimously,

**ANNOUNCEMENTS**

The next regularly in person meeting of the Board is scheduled for December 10, 2024 at 1:00 p.m. The location is IDOT, 2300 S. Dirksen Parkway, Springfield, IL.

**ADJOURNMENT**

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