# **STATE OF ILLINOIS**

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

# **MINUTES**

**Board Meeting – December 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 1:00 p.m. by Chair H. Jay Wagner.

## **Roll Call**

**Members present:**

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

Julie Zemaitis, University of Illinois System

**Members participating remotely**:

H. Jay Wagner, (Chair) Office of the Attorney General; vacation

Stell Mallios, Office of the Secretary of State; proximity (notified Chair); joined at 1:08 p.m.

At 1:02, a motion to approve remote attendance for Chair H. Jay Wagner was made by Steve Kirk and was seconded by Amy Macklin. Chair H. Jay Wagner abstained. The motion was passed unanimously.

At 1:09, a motion to approve remote attendance for Stell Mallios was made by Butch Stilwell and was seconded by Julie Zemaitis. Stell Mallios abstained. The motion was passed unanimously.

**Members absent:**

Teri Taylor, (Vice-Chair) Office of the Comptroller; vacation (notified Chair)

## **Minutes**

The draft minutes for the November 12, 2024 meeting were presented for approval. A motion to approve was made by Nikki Lanier and was seconded by Jackie Hohn. Julie Zemaitis abstained. The motion passed unanimously.

## **Public Participation**

John Caporale, Chief Internal Auditor for the Department of Commerce and Economic Opportunity virtually attended the meeting as an observer.

**REPORTS AND UPDATES**

**CPE Coordinator/Webmaster**

Julie Zemaitis reported one auditor from Western Illinois University registered for and completed the 2017 QAR course. Julie Zemaitis stated four people had completed the GIAS pilot course and their CPE credits had been awarded, and one person had registered but not yet completed the GIAS pilot course. The report of activity has been uploaded to SIAAB’s SharePoint site.

Julie Zemaitis stated she has received, considered, and implemented certain suggested edits to the GIAS course. The Board discussed if a link to the course should be sent to the State’s Chief Internal Auditors so they could review it prior to rollout (i.e., 1/9/2025). Since a) many Chiefs take extended leaves during the holiday season and b) it’s likely their suggested edits to the course would, at this juncture, be immaterial and, therefore, result in, at most, non-substantive changes, the Board determined a separate formal comment period is not necessary, as the updates based on the Global Internal Audit Standards have been regularly communicated to Chief Internal Auditors and discussed in open meetings and at the Chief Internal Auditor Roundtable in October. Chair H. Jay Wagner asked if the Board would like to vote now or in January to rollout the course. The Board determined to hold the vote during the January meeting (i.e., 1/7/2025).

Julie Zemaitis stated she received a copy of the Board’s CPE license renewal, and it has been uploaded to SIAAB’s SharePoint site. The license is valid through December 31, 2025.

**Quality Assurance Coordinator**

Chair H. Jay Wagner reported the Board had received a team request from the Chief Internal Auditor of the Department of Human Services, Amy Macklin. The request named Nikki Lanier as the independent validator. The review will be performed under the 2017 Standards. Jackie Hohn made a motion to approve the request and Steve Kirk seconded. Amy Macklin and Nikki Lanier abstained. The motion passed unanimously.

Chair H. Jay Wagner reported the review of Teachers’ Retirement System’s QAR is complete and it was determined they generally conform with the Standards. Amy Macklin made a motion to approve the review and Nikki Lanier seconded. The motion passed unanimously.

**Guidance Coordinator**

Steve Kirk reported he had made several small grammatical and spelling revisions to the Guidance documents based on suggestions he received. He stated all Guidance documents, except for the matrix associated with *Internal Assessments in State of Illinois Internal Audit* (SIAAB Guidance #9) are ready for the Board’s final review.

Steve Kirk asked the Chair if the documents should be sent to the Chiefs for a 30-day comment period. Chair H. Jay Wagner stated the 2024 Guidance has already been available for review for more than 30 days, has been regularly communicated to Chief Internal Auditors, and has been discussed at open meetings and the Chief Internal Auditor Roundtable in October, therefore, there is no need for a new comment period. Steve Kirk asked the Board to review the Guidance once more before the January meeting and provide any suggested edits directly to him.

Chair H. Jay Wagner reported he had uploaded to the SharePoint site updates to the SIAAB’s Bylaws. He stated the most significant edit was changing all references to “the Board” to “SIAAB” to avoid confusing the Standards’ mentions of the Board as references to SIAAB. Julie Zemaitis reminded the Board a summary of changes should be added to the last page of the Bylaws and updates should be made to the copyright on all SIAAB materials where it appears. Steve Kirk stated the effective date should be updated to 1/7/2025 once the Board votes to approve the documents.

Steve Kirk stated quotes from practice advisories may need to be removed since the copyright does not expressly allow the Board to quote from them. Butch Stilwell suggested the practice advisory material could potentially be used if the quotes are put into the words of the Board.

**Conference Coordinator**

Chair H. Jay Wagner reported the Conference expenses were lower than expected and, therefore, profits have increased to approximately $3,000. He reported a potential speaker, Frank Perri, has expressed interest in presenting at the 2025 Conference and his fee would be $1,700. Steve Kirk asked which topic he would cover. Jay Wagner said he would speak on red collar crime.

**Information Technology Auditor Working Group**

Chair H. Jay Wagner reported the Working Group had provided to him notes on their last meeting which he had, in turn, uploaded to SIAAB’s SharePoint site. There were no significant items to report to the Board.

**FOIA Officer**

Butch Stilwell reported there have been no FOIA requests.

**OLD BUSINESS**

**Potential Legislative Updates**

There were no updates to report on potential legislation.

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

Chair H. Jay Wagner stated there was no update at this time. Amy Macklin stated the Board should consider engaging with the Auditor General’s Office on issues related to the rule requiring agencies to approve proper bills within 30 days of receipt.

**NEW BUSINESS**

There were no new business updates to report.

**ANNOUNCEMENTS**

The next regularly in person meeting of the Board is scheduled for January 7, 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 Amy Macklin. The motion passed unanimously. The meeting adjourned at 1:58 p.m.