# **STATE OF ILLINOIS**

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

# **MINUTES**

**SIAAB Meeting – March 11, 2025**

**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 Teri Taylor.

## **Roll Call**

**Members present:**

Teri Taylor, (Chair) Office of the Comptroller

Butch Stilwell (Vice-Chair), Department of Central Management Services

Steve Kirk, Department of Transportation

Nikki Lanier, Department of Revenue

Jackie Hohn, State Universities Retirement System

H. Jay Wagner, Office of the Attorney General

Amy Macklin, Department of Human Services

Leighann Manning, Illinois Department of Public Health

**Members participating remotely**:

Stell Mallios, Office of the Secretary of State; proximity (notified Chair)

Julie Zemaitis, University of Illinois System; work commit (notified Chair)

A motion to approve remote attendance for Julie Zemaitis and Stell Mallios was made by Butch Stilwell and was seconded by Nikki Lanier. Julie Zemaitis and Stell Mallios abstained. The motion was passed unanimously.

**Members absent:**

None

## **Minutes**

The draft minutes for the February 11, 2025, meeting were presented for approval. A motion to approve was made by Nikki Lanier and was seconded by H. Jay Wagner. Leighann Manning abstained. The motion passed unanimously.

## **Public Participation**

No public participation.

**REPORTS AND UPDATES**

**CPE Coordinator/Webmaster**

Julie Zemaitis reported CPE for the 2017 Standards course had been awarded to Michael Moody, the validator for the Northeastern Illinois University QAR.

Julie Zemaitis reported there was one completion of the GIAS Standards course.

Julie Zemaitis reported there were no new registrations.

**Quality Assurance Coordinator**

Chair Teri Taylor stated Chrystal (Christy) Temples, Chief Audit Executive at Northeastern Illinois University, entered a team request for her agency’s QAR.  Christy will be using the Self-Assessment with Independent Validation method and has proposed Michael Moody, Chief Audit Executive at Massachusetts Institute of Technology, be the validator.  The Chair noted Michael meets the requirements to be an independent validator and has completed the QAR training.  The period of evaluation will be September 18, 2023 – December 31, 2024.  Amy Macklin made a motion to approve and Steve Kirk seconded.  The motion passed unanimously.

**FOIA Officer**

Butch Stilwell reported there have been no FOIA requests.

**Guidance Coordinator**

Steve Kirk stated he had no updates to guidance at this time. Steve Kirk noted that the Institute of Internal Auditors (IIA) released the draft Third Party Topical Requirement, and the comment period was open. Steve Kirk asked that members review the new Topical Requirement and to let him know if they had any feedback. Steve Kirk advised other Topical Requirements are slated for release in 2025 and 2026.

**Information Technology Auditor Working Group**

Steve Kirk reported that the Information Technology Auditor Working Group drafted the Introduction to Information Technology Auditing for the Board to review. Any questions or comments can be sent to Satu Allen. Discussion was held to determine if this should be part of the SIAAB Guidance or if this was to be used as a resource. Consensus was that it would not be guidance. It was also discussed where the Introduction to Information Technology Auditing would be placed on the website. Recommendations were to include on the resource page or the guidance page at the bottom. No conclusion was reached. H. Jay Wagner suggested it would be best to approve after feedback is received from the Chief Internal Auditor’s at the spring Roundtable. No action was taken by the Board.

Steve Kirk reported that the next item the Information Technology Auditor Working Group was going to work on is an example information technology audit program. Amy Macklin recommended that the next item to consider might be an example information technology risk assessment that could then be used to develop the example audit program. Steve Kirk will pass the information to the Information Technology Auditor Working Group.

**Conference Coordinator**

H. Jay Wagner has spoken to Frank Perri author of Fraud Examination White Collar Crime about being the Keynote speaker at the SIAAB conference. He quoted he would charge $1,700 plus travel for a half day session. H. Jay Wagner has also lined up several other speakers for the conference. Leighann Manning made a motion to enter into an agreement with Frank Perry to be the Keynote speaker at the SIAAB Conference, Steve Kirk, seconded. The motion passed unanimously.

H. Jay Wagner also discussed that the Northfield Conference Center food price would increase by $1 per person. H. Jay Wagner will share this information with the Springfield IIA Chapter. Amy Macklin discussed that in previous years complaints about the food might be mitigated by looking into offering two hot lunch buffets which can be cheaper than the deli meat lunch option. No action was taken.

**OLD BUSINESS**

**Potential Legislative Updates**

Chair Teri Taylor reported that the Comptroller’s office reviewed the changes proposed by SIAAB and is willing to proceed except for the changes regarding petty cash and pre-implementation review. Steve Kirk discussed that without those two changes we should consider if we move forward with the changes. Due to the timing of the legislative calendar and discussions to be held with SIAAB and the OAG, Chair Teri Taylor informed the Comptroller’s office that they did not need to add the changes to their current amendment. Chair Teri Taylor will be meeting with the Office of the Auditor General (OAG) to discuss potential changes, including removal of petty cash audits and pre implementation reviews, to determine if the office of the OAG has any opposition to the changes. No action was taken at this time.

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

Chair Teri Taylor reached out to Courtney Dzierwa at the OAG’s office. Courtney is open to holding a meeting with members of SIAAB’s Board and keeping communication lines open. Discussion was held regarding which three members of the Board would attend the meeting. Consensus was reached that Chair Teri Taylor, Amy Macklin, and Butch Stilwell would attend the meeting with OAG office. Chair Teri Taylor will follow up with Courtney to get the meeting set up.

**Rollout of GIAS-related Updates**

Amy Macklin held a discussion related to the Quality Assurance Review Matrix Standard 7.1 regarding consulting engagements. Amy Macklin believes that duties regarding the pre-implementation review, Fiscal Control and Internal Auditing Act, and Audit Liaison would be considered consulting engagements as defined by the Global Internal Audit Standards (GIAS). It was recommended that we could consider updating the definition of consulting services in the SIAAB glossary document. A decision regarding changes to the SIAAB glossary will be discussed at the spring Chief Internal Audit Roundtable. After discussion by the Board a consensus was reached that these activities would be considered consulting engagements, however, as some are required by state statute these would be an exception to the GIAS due to statutory requirements and would be documented in a memo that would be referenced in the Quality Assurance Review Matrix. No action was taken.

**Key Date Item: Approve Coordinator Roles**

Chair Teri Taylor presented the Coordinators and Webmaster for approval.  Roles are as follows:

* Quality Assurance and Assistant FOIA – Vice Chair Butch Stilwell
* Assistant Quality Assurance – Chair Teri Taylor
* Conference – H. Jay Wagner
* CPE and Webmaster – Julie Zemaitis
* Guidance – Steve Kirk
* Recording – Jackie Hohn

The FOIA Officer role will remain vacant until an ex-officio vacancy is filled with the hiring of a new chief internal auditor at the Treasurer’s Office.

A motion to approve Coordinators and Webmaster was made by H. Jay Wagner, seconded by Nikki Lanier.  The motion passed unanimously.

**Spring Chief Internal Auditor Roundtable**

Steve doesn’t have an answer yet on the room. Assume May 13th Tuesday, 9:00 AM – 1:00 PM and SIAAB meeting will be held immediately after.

**SIAAB Guidance 10, System Development Reviews, DoIT PPM**

Chief Teri Taylor reached out to DoIT and copied Steve Kirk with the information discussed at the last meeting. A message was received back, however, it is still unclear if any changes were made based upon SIAAB feedback. Chief Teri Taylor will reach back out to clarify what changes were made and correct the SIAAB acronym that may have been referenced in the email.

**NEW BUSINESS**

**Key Date Item: Approve Statements of Independence and Confidentiality**

Chair Teri Taylor presented the Statements of Independence and Confidentiality for approval.  All members with the exception of two have completed the statements and posted to the SIAAB SharePoint site. Leighann Manning and Butch Stilwell noted they had no impairments other than for the agency’s they worked for. A motion to approve the Statements of Independence and Confidentiality was made by Amy Macklin, seconded by H. Jay Wagner.  The motion passed unanimously.

**Key Date Item: No closed meeting minutes**

Chair Teri Taylor reported there were no closed meetings so there is no action to be taken on the review of closed meeting minutes to keep closed or release.

**Key Date Item: Vote to delete or retain recordings older than 18-months**

Chair Teri Taylor noted there was one audio recording eligible for destruction –August 8, 2023.  A motion to destroy the eligible recording was made by Steve Kirk, seconded by H. Jay Wagner.  The motion passed unanimously.

**ANNOUNCEMENTS**

The next regularly in person meeting of SIAAB is scheduled for April 8, 2025, 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 Leighann Manning. The motion passed unanimously. The meeting adjourned at 2:38 p.m.