# **STATE OF ILLINOIS**

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

# **MINUTES**

**SIAAB Meeting – April 8, 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 1:02 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

**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:**

Leighann Manning, Illinois Department of Public Health (notified Chair)

## **Minutes**

The draft minutes for the March 11, 2025, meeting were presented for approval. A motion to approve was made by Steve Kirk and was seconded by Butch Stilwell. 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 one individual.

Julie Zemaitis reported CPE for the 2024 Global Internal Audit Standards course had been awarded to three individuals.

Julie Zemaitis reported there were no new registrations.

**Quality Assurance Coordinator**

There were no completed Quality Assurance Reviews (QAR) received and no new request.

Butch Stilwell received a question regarding which control matrix that should be used when some of the work was partially completed under the 2017 Standards and the 2024 Global Internal Audit Standards (GIAS) and wanted guidance on what year to follow. Discussion was held and a consensus reached that the decision would be left up to the professional judgement of the Chief Internal Auditor to determine the time period for review and the QAR matrix that will be used. The time period of the review and matrix will still be approved by the Board.

Further discussion was held regarding the need for a frequently asked question document regarding questions received when the QAR review period straddles a period covered under both the 2017 and 2024 standards and having a sufficient body of work to review and which QAR matrix should be used. There are fourteen agencies that have QARs due in the next 14 months. Consensus was reached that this will be a topic added to the Chief Internal Auditor roundtable. Butch Stilwell will put together a draft FAQ adding questions that come up during the roundtable.

The Board revisited the topic of the 2024 GIAS requiring a Certified Internal Auditor to be a member of the QAR team. Discussion was held regarding the information in the by-laws which allows SIAAB to approve a review team without a certified internal auditor designation by assigning a certified internal auditor as a quality assurance coordinator for the review.

Butch Stilwell presented the listing of individual agencies that will receive a QAR notification. A motion to send QAR notifications to the listing presented was made by Stephen Kirk and seconded by H. Jay Wagner. The motion passed, with Butch Stilwell abstaining.

**FOIA Officer**

Butch Stilwell reported there have been no FOIA requests.

**Guidance Coordinator**

Stephen Kirk noted that Guidance 8 updated for the 2025 GIAS that was posted to the SIAAB website incorrectly left off Segregation of Duties from page 7. Consensus was reached that an updated document should be uploaded to the website as this was unintentionally deleted.

Steven Kirk notified the Board of an upcoming free training offered by Crowe on the topic of risk assessments.

**Conference Coordinator**

H. Jay Wagner reported that at the request of the Springfield Chapter of the Institute of Internal Auditors he is assessing different venues for the SIAAB fall conference. Based upon the prices received the Northfield is still the cheapest option. Jay is still waiting to hear back from a couple of options. Frank Perri agreed to come and be the keynote speaker and provide training for a total of 4 hours of CPE at the discounted rate of $1,700. Frank asked to bring a guest and allow them to earn CPE for that day. Consensus of the Board was that this would be allowed.

**OLD BUSINESS**

**Potential Legislative Updates - Key Date Item: Outreach to Auditor General**

Chair Teri Taylor, Amy Macklin, and Butch Stilwell met with Frank J. Mautino, Auditor General and Courtney Dzierwa. Teri reported that the meeting overall went well, and they were allotted 45 minutes to discuss the items on our agenda. The Auditor Generals office indicated that they did not have any objections to the proposed changes. The Auditor General’s office would like to be kept informed should the proposed changes move forward. The concerns raised by the state agencies with current special auditors were also discussed. Next steps, Teri will have discussions with the Comptroller’s office on SIAAB’s proposed updates and inquire with the Office of the Auditor General if it would be allowable to state they take a neutral position.

**Rollout of GIAS-related Updates**

No items for discussion.

**Spring Chief Internal Auditor Roundtable**

Chief Teri Taylor discussed potential topics to discuss at the roundtable. Discussion was held to determine if a virtual option would be allowed for the roundtable. Consensus was reached that a virtual option would not be offered. Teri will send out a final communication to the chiefs along with the topics for discussion and the IT Auditor working group introduction to IT auditing document. As the Chief Internal Auditor roundtable is from 9:00 AM – 1:00 PM the SIAAB meeting will be moved to 2:00 PM – 4:00 PM.

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

Chief Teri Taylor reached out to DoIT and has not received anything back. Amy Macklin will follow up with her contact.

**NEW BUSINESS**

None.

**ANNOUNCEMENTS**

The next regularly in person meeting of SIAAB is scheduled for May 13, 2025, at 2:00 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 Nikki Lannier. The motion passed unanimously. The meeting adjourned at 2:45 p.m.