# **STATE OF ILLINOIS**

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

# **MINUTES**

**SIAAB Meeting – May 13, 2025**

**2:00 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 2:10 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

Julie Zemaitis, University of Illinois System

**Members absent:**

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

**Members participating remotely**:

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

A motion to approve remote attendance for Stell Mallios was made by H. Jay Wagner and was seconded by Amy Macklin. The motion passed with Stell Mallios abstaining.

## **Minutes**

The draft minutes for the April 8, 2025, meeting was presented for approval. A motion to approve was made by Steve Kirk and was seconded by Nikki Lanier. The motion passed unanimously.

## **Public Participation**

No public participation.

**REPORTS AND UPDATES**

**CPE Coordinator/Webmaster**

Julie Zemaitis reported that four individuals have registered for the 2017 Standards course with no one completing the course.

Julie Zemaitis reported that eight individuals have registered for the 2024 Global Internal Audit Standards (GIAS) course with CPE awarded to three individuals.

**Quality Assurance Coordinator**

Vice-Chair Butch Stilwell reported he received one request from Jamie Nardulli, Chief Internal Auditor, Department of Healthcare and Family Services for Nikki Lanier, Chief Internal Auditor, Illinois Department of Revenue to serve as the independent validator of the Department of Healthcare and Family Service’s QAR. Butch stated Nikki meets the qualifications and completed SIAAB’s QAR course.  Performed in accordance with the 2017 Standards. A motion to approve the request was made by Steve Kirk and seconded by Julie Zemaitis.  The motion passed with, Nikki Lanier abstaining.

Vice-Chair Butch Stilwell presented the completed QAR for the Northeastern Illinois University which was validated by Michael Moody.  Vice-Chair Butch Stilwell reviewed the documents and completed the QAR Review Coordinators Checklist and recommended acceptance.  The result of the QAR was partially conforms.  A motion to approve the QAR was made by Nikki Lanier and seconded by Julie Zemaitis.  The motion passed unanimously.

Vice-Chair Butch Stilwell presented the completed QAR for the Illinois Department of Human Services which was validated by Nikki Lanier.  Vice-Chair Butch Stilwell reviewed the documents and completed the QAR Review Coordinators Checklist and recommended acceptance.  The result of the QAR was generally conforms.  A motion to approve the QAR was made by H. Jay Wagner and seconded by Steve Kirk.  The motion passed with Amy Macklin and Nikki Lanier abstaining.

Butch Stilwell discussed a listing of questions that were received from an agency regarding their overdue QAR. Discussion was held by the Board and a consensus was reached that Butch would respond to the questions that could not be answered by materials on the SIAAB website or the 2024 GIAS and refer them to the SIAAB website or the 2024 GIAS as appropriate.

**FOIA Officer**

Butch Stilwell reported there have been no FOIA requests.

**Guidance Coordinator**

A brief discussion on the Topical Requirements was held noting that SIAAB may need to consider developing guidance.

The next IT working group meeting will be held on May 19th. Discussion was held that the Guidance Coordinator would facilitate bringing the resources developed in the working group to the SIAAB Board for approval and disbursement on the SIAAB website.

Steve Kirk discussed the possibility of developing a roundtable quarterly or monthly call staff. Consensus was reached that an email would be sent to the Chief group to develop a listing of staff that would be interested in the staff roundtable.

**Conference Coordinator**

The Department of Innovation and Technology (DoIT) indicated they will provide a speaker to be determined for the conference.

**OLD BUSINESS**

**Potential Legislative Updates**

There were no updates.

**Rollout of GIAS-related Updates**

There were no updates.

**Spring Chief Internal Auditor Roundtable**

The roundtable was held in person at IDOT from 9:00 AM to 1:00 PM, prior to the Board meeting, with 27 participants.

**NEW BUSINESS**

Amy Macklin asked the Board to consider if an existing agency can perform Internal Audit duties for a newly created agency where an Intergovernmental Agreement was established to act as the new agency’s fiscal agent and to provide administrative support services. Consensus was reached based upon previous findings from the Office of the Auditor General and the Fiscal Control and Internal Auditing Act that a newly created designated State agency is required to maintain its own full-time program of internal auditing. FCIAA also states that the Department of Central Management Services may perform internal audits for agencies that do not have a full-time internal audit program.

Julie Zemaitis left the meeting at 3:23 PM.

**ANNOUNCEMENTS**

The next regular in person meeting of SIAAB is scheduled for June 10, 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 Amy Macklin. The motion passed unanimously. The meeting adjourned at 3:35 p.m.