# **STATE OF ILLINOIS**

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

# **MINUTES**

**SIAAB Meeting – June 10, 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

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 absent:**

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

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

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

**Members participating remotely**:

Julie Zemaitis, University of Illinois System

A motion to approve remote attendance for Julie Zemaitis was made by Nikki Lanier and was seconded by Steve Kirk. The motion passed with Julie Zemaitis abstaining.

## **Minutes**

The draft minutes for the May 13, 2025, meeting were presented for approval. A motion to approve was made by Nikki Lanier and was seconded by Amy Macklin. The motion passed unanimously.

The draft minutes for the May 13, 2025, Spring Chief Internal Auditor Roundtable meeting were 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 two individuals have registered for the 2017 Standards course with no one completing the course.

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

Julie Zemaitis reported that CPE was issued to Nikki Lanier and Michael Moody for validation of external QAR activity.

Julie Zemaitis reported that CPE was issued to the individuals that attended the Chief Internal Auditor Roundtable.

**Quality Assurance Coordinator**

Chair Teri Taylor presented information provided by Vice-Chair Butch Stilwell reported he received one request from John Caporale, Chief Internal Auditor, Department of Commerce and Economic Opportunity for Elton Moore, Auditor In Charge PSA Option 2, Illinois Department of Corrections to serve as the independent validator of the Department of Commerce and Economic Opportunity’s QAR. Teri stated Elton meets the qualifications and completed SIAAB’s 2024 GIAS QAR course on June 6, 2025.  The Validation will be performed in accordance with the 2024 GIAS. A motion to approve the request was made by Amy Macklin and seconded by Julie Zemaitis.  The motion passed unanimously.

**FOIA Officer**

Chair Teri Taylor reported there have been no FOIA requests.

**Guidance Coordinator**

Steve Kirk provided an update from the IT Auditor working group meeting held on May 19, 2025. They had potential topics for future guidance. that may need additional guidance. Chief Teri Taylor reported that she had not received any comments from the Chief Internal Auditor Group regarding the “Introduction to Information Technology Auditing” document produced by the IT Auditor working group. Discussion was held to make sure that the document and pages clearly indicate that any examples provided are optional and are not approved or mandated to use by SIAAB. A motion was made by Nikki Lanier and seconded by H. Jay Wagner to authorize the sharing of the IT resource document on the SIAAB website on the resources page.

Steve Kirk reported that Katrina Woodcock has started the staff group and the first meeting will be Thursday, June 12th.

H. Jay Wagner remotely attended the May 27th Legislative Audit Commission (LAC) and noted a call for Internal Audit to become more proactive in preventing and correcting the findings by the Office of the Auditor General. SIAAB members were encouraged to read the transcript and/or watch the recording; neither had been posted as of the SIAAB meeting date.

**Conference Coordinator**

H. Jay Wagner has approximately 12 CPE hours planned for the conference and has a couple of additional hours open. H. Jay Wagner presented an ADA presentation for review by the Board to be presented at the conference by the Great Lakes ADA Center for free. Consensus was reached that presentation looked interesting and would be good to be presented at the conference. DoIT has also been confirmed as a presenter. Baker Tily also reached out with several topics that they would be willing to present at the conference. Recommendation was made to reach out to other firms to see if they would like to present so that we don’t have the same firms presenting and have the appearance of preference for one firm. H. Jay Wagner also inquired about reaching out to ACFR group to see if they would like to present. Consensus was reached that SIAAB should reach out to see if they wanted to present and what they might present on. If the presentation would be better for a financial audience, then SIAAB would pass on having them present.

A discussion was held regarding the recent Springfield IIA trainings noting they are becoming repetitive with having the same speakers each year. Consensus was reached that Jackie Hohn and Nikki Lanier who serve as board members on the Springfield Chapter of the IIA would communicate the feedback regarding the trainings at the next board meeting.

**OLD BUSINESS**

**Potential Legislative Updates**

Chair Teri Tayler provided an update to the potential legislative changes, noting that her office confirmed that they did not want to propose the legislative changes that included the removal of petty cash and pre-implementation review. H. Jay Wagner indicated that his office may be able and willing to sponsoring now that the OAGs office is on board. Jay will keep the Board updated. Chief Teri Taylor reminded the Board to keep Courtney Dzierwa, Director of Financial & Compliance Audits at the OAG aware of what is being proposed and when it is proposed so that they can follow the progress of the legislation.

**NEW BUSINESS**

Steve Kirk informed the Board that the December meeting will be in an upstairs conference room instead of the normal meeting space. Video conferencing is still available in the new meeting room.

Chair Teri Taylor’s last day with the Comptroller’s office will be on June 30th. As there are no vacancies on the Board and her replacement at the Comptroller’s office will take her place on the Board the Chair position will be vacant. Julie Zemaitis noted that per our bylaws 1.3.2 “If the Chair becomes unable to perform his/her duties or no longer holds a position that would allow him/her to continue to serve on SIAAB, the Vice Chair shall serve as the Acting Chair until the next SIAAB meeting, at which time an election shall be held to fulfill the remainder of the Chair and Vice Chair’s original term.” Therefore, Vice Chair Butch Stillwell will serve as the acting Chair and the Board will elect a new Chair at the July meeting.

**ANNOUNCEMENTS**

The next regular in person meeting of SIAAB is scheduled for July 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 Nikki Lanier. The motion passed unanimously. The meeting adjourned at 2:20 p.m.