# **STATE OF ILLINOIS**

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

# **MINUTES**

**SIAAB Meeting – August 12, 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 Nikki Lanier.

## **Roll Call**

**Members present:**

Nikki Lanier, (Chair) Department of Revenue

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

Steve Kirk, Department of Transportation

H. Jay Wagner, Office of the Attorney General

Amy Macklin, Department of Human Services

Jennifer Boen, Office of the Illinois State Treasurer

Julie Zemaitis, University of Illinois System

**Members participating remotely**:

None

**Members absent:**

Jackie Hohn, State University Retirement System (notified Chair)

Leighann Manning, Department of Public Health (notified Chair)

Stell Mallios, Secretary of State

## **Minutes**

The draft minutes for the July 8, 2025, meeting were presented for approval. A motion to approve was made by H. Jay Wagner and was seconded by Butch Stilwell. Chair Nikki Lanier and Jennifer Boen abstained. The motion passed unanimously.

## **Public Participation**

None

**REPORTS AND UPDATES**

**CPE Coordinator/Webmaster**

Julie Zemaitis reported eight registrations for the 2017 Standards course and one completion. She noted, however, these eight registrants also registered for and completed the 2024 GIAS course, suggesting there may be continued initial confusion when registering for the course. CPE has been awarded to each registrant who completed the courses. The course activity for the past month has been uploaded to SIAAB’s SharePoint site.

Steve Kirk asked how many CPE are awarded for completing the course. Julie Zemaitis stated six CPE credits are awarded. Steve Kirk asked how the certificate of award may be retrieved, stating some of his staff reported the certificate was not automatically sent to them upon completion of the course. Julie Zemaitis stated she would have U of I Shared Services add instructions for retrieving certificates to the confirmation email sent to participants upon registering for the course.

Chair Nikki Lanier reminded SIAAB to copy Julie Zemaitis when requesting updates to SIAAB’s web or SharePoint sites from Shared Services.

**Quality Assurance Coordinator**

Vice Chair Butch Stilwell reported the Illinois Department of Commerce and Economic Opportunity (DCEO) completed and submitted their QAR report, dated July 25, 2025. He stated DCEO performed a self-assessment with external validation for the period of July 1, 2024, through June 30, 2025, and the independent validator was Elton Moore. The results of the QAR were generally conforms with the Global Internal Audit Standards, and he recommended SIAAB accept the results. H. Jay Wagner motioned to approve. Steve Kirk seconded. Jennifer Boen abstained. The motion passed unanimously.

Vice Chair Butch Stilwell reported the Illinois Department of Healthcare and Family Services (HFS) completed and submitted their QAR report, dated August 1, 2025. He stated HFS performed a self-assessment with external validation for the period of July 1, 2024, through June 30, 2025, and the independent validator was Nikki Lanier. He reported H. Jay Wagner completed the QAR Coordinator’s Checklist. The results of the QAR were generally conforms with the 2017 Standards, and he recommended SIAAB accept the results. Julie Zemaitis motioned to approve. Amy Macklin seconded. Chair Nikki Lanier and Jennifer Boen abstained. The motion passed unanimously.

**Guidance Coordinator**

Steve Kirk reported the comment period is open for the newest Topical Requirement, Organizational Behavior, and closes August 22, 2025. Steve stated he reviewed the requirement and its corresponding guide and has concerns related to language that appears to a) direct management and lack clarity on b) the scope of review and c) what chief audit executives are required to document in their risk assessments. Vice-Chair Butch Stilwell stated he shared Steve Kirk’s concerns and recommended SIAAB be prepared to field questions from other CIAs as more Topical Requirements are released. Several members of SIAAB suggested this be a point of discussion at the Chief Internal Auditor Roundtable at the Fall Conference.

Steve Kirk asked if SIAAB should draft a formal comment and submit to the IIA. H. Jay Wagner stated it would be difficult for SIAAB to timely prepare a comment.

Vice-Chair Butch Stilwell asked if SIAAB anticipates Topical Requirements will have any effect on QARs. H. Jay Wagner stated there are no plans to assess IA functions’ conformance with Topical Requirements.

**Conference Coordinator**

H. Jay Wagner reported registration and payment for the Fall Conference had been tested and is ready to go live with approval from SIAAB. Amy Macklin motioned. Julie Zemaitis seconded. The motion passed unanimously. H. Jay Wagner reminded SIAAB roundtables may be split into smaller groups depending on the number of registrants.

H. Jay Wagner stated Vice-Chair Butch Stilwell had contacted him saying he needs two hours of ethics training by December 31, 2025, and had asked if it were possible to attend the Conference for those two hours only as he will be on paternity leave. H. Jay Wagner stated he will create a guest registration for Vice-Chair Butch Stilwell should he decide to attend the Conference for the session on ethics. There was consensus it would be an appropriate professional courtesy to grant the Vice Chair guest attendance to balance paternity leave with the requirement for ethics CPE.

H. Jay Wagner reported a conference presenter, Mr. Excel, had asked if it would be beneficial to discuss the use of AI with Excel. Several members of SIAAB stated it would be best to limit the discussion to the use of platforms that may be commonly used (e.g., ChatGPT, CoPilot). Additionally, several SIAAB members requested Mr. Excel limit his training to processes and functions used regularly by auditors (e.g., sorting data, pivot tables, data analytics and comparison).

**Information Technology Auditor Working Group**

None

**FOIA Officer**

Butch Stilwell reported there have been no FOIA requests.

**OLD BUSINESS**

**Potential Legislative Updates**

H. Jay Wagner reported he had shared SIAAB’s draft legislative proposals with his Legislative Affairs team and received and incorporated their feedback. He stated he would send the latest proposals to SIAAB so the members could share with appropriate staff at their agencies and inquire if there are any objections. H. Jay Wagner asked for a vote to formally submit the proposals to his Office’s legal team and request their assistance in proposing legislation. Steve Kirk motioned. Amy Macklin seconded. Jennifer Boen abstained. The motion passed unanimously.

**Key Date Item: Request SIAAB meeting room and videoconference**

Chair Nikki Lanier asked Steve Kirk for how far out the meeting room and videoconference had been requested. Steve Kirk stated he had requested and received approval through the December 2025 meeting.

**NEW BUSINESS**

None

**ANNOUNCEMENTS**

The next regularly in person meeting of the SIAAB is scheduled for September 9, 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 Vice Chair Butch Stilwell. The motion passed unanimously. The meeting adjourned at 1:59 p.m.