

STATE OF ILLINOIS
INTERNAL AUDIT ADVISORY BOARD
Web Address: [HTTP://SIAAB.AUDITS.UILLINOIS.EDU](http://SIAAB.AUDITS.UILLINOIS.EDU)

MINUTES

SIAAB Chief Internal Auditor Roundtable – October 23, 2025
8:00 A.M.

ROLL CALL

SIAAB Members Present:

1. Chair: Nikki Lanier (Moderator), Department of Revenue
2. Ken Hovey, Office of the Comptroller
3. Steve Kirk, Illinois Department of Transportation
4. Amy Macklin, Department of Human Services
5. Leighann Manning, Department of Public Health
6. Dawn Meier, Department of Central Management Services (Proxy for Butch Stilwell)
7. Jay Wagner, Office of the Attorney General
8. Julie Zemaitis, University of Illinois

SIAAB Members Absent:

1. Vice Chair Butch Stilwell, Central Management Services (Dawn Meier served as proxy)
2. Jen Boen, Office of the Treasurer
3. Jackie Hohn, State Universities Retirement System
4. Stell Mallios, Office of the Secretary of State

Other Participants:

1. Christina Baker, Teachers' Retirement System
2. Nicholas Barnard, Office of the State Fire Marshal
3. Angie Bartlett, Department of Revenue
4. Natalee Black, Eastern Illinois University
5. Charla Bond-Jones, Illinois Department of Transportation
6. MSgt Marc Bong, Illinois State Police
7. John Bracco, Illinois Supreme Court
8. Sally Burton, Environmental Protection Agency
9. James Butler, Secretary of State
10. Denise Caldwell, Illinois State Police
11. John Caporale, Department of Commerce and Economic Opportunity
12. Theresa Churchill, Department of Juvenile Justice
13. Darick Clark, Department of Lottery
14. Phillip Dasso, Department of Children & Family Services
15. Kristoffer Evangelista, Governors State University
16. Shaun Farmer, State Toll Highway Authority
17. James Froehner, Department of Labor
18. Gene Fruit, University of Illinois
19. Katherine Hudson, Department of Financial & Professional Regulation
20. Amy Jenkins, Department of Corrections

21. Ellen Jennings-Fairfield, Department on Aging
22. Myles Johnson, Office of the Attorney General
23. Amy Lange, Department of Central Management Services
24. Candice Long, Illinois Emergency Management Agency
25. Tassi Maton, Illinois State Board of Education
26. Christine Monteiro, Northern Illinois University
27. Rita Moore, Western Illinois University
28. Patrick Murray, Department of Children & Family Services
29. Russell Needler, Department of Veterans' Affairs
30. April Palmer, Rock Island County Auditor
31. Noe Reyes, Department of Employment Security
32. Michael Sartorius, Department of Human Rights
33. Evonne Thompson, Southern Illinois University-Carbondale
34. Jim Timberlake, Chicago State University
35. Andrew Van Leer, Department of Natural Resources
36. Judy Vollmar, Department of Agriculture
37. Bill White, DuPage County Auditor
38. Eric Williams, Illinois State Police
39. Heath Woodcock, Department of Agriculture

CALL TO ORDER

A Chief Internal Auditor Roundtable meeting hosted by the State Internal Audit Advisory Board (SIAAB) was held at the Northfield Center in Springfield, IL on Thursday, October 23, 2025. The meeting was called to order at 8:00 A.M. by Chair Nikki Lanier (Moderator).

CHIEF INTERNAL AUDITOR ROUNDTABLE TOPICS

The following topics were on the agenda:

- Statewide Annual Comprehensive Financial Report (ACFR) Audit
- Information Technology System Development Reviews
- GOMB Interaction
- Potential changes of legislation to FCIAA and State Finance Act
- New IIA Global Standards impact, implementation ideas, and revisions to SIAAB Guidance, Training and Quality Assurance Reviews.
- Final engagement communication and the requirement to specify the individual responsible for addressing the findings and the planned date by which the actions should be completed.
- Principle 14.1's Examples of Evidence of Conformance stating that "Evidence within workpapers contain a description, source, date obtained and period to which it pertains."
- IIA GIAS Topical Requirements:
 - Cybersecurity (issued February 5, 2025, effective February 6, 2026)
 - Third-Party (issuance planned September 2025)
 - Organizational Resilience (public comment open until November 17, 2025)
 - Organizational Behavior (under review)
- Discuss hot topics from the Auditor General.
- SAP Implementation

- Audit Planning Risk Assessment, FCIAA Compliance and Audit Plan Development
- Business Continuity within the Agency and Internal Audit Function Succession Planning
- Human Capital Management
- Enterprise Risk Management (ERM)
- Audit Specific Risk Assessment
- Peer Reviews
- Metrics and Benchmarking for Internal Audit
- Audit Management, time tracking, time budgets, and accomplishing audit plans.
- Status of Electronic Work Paper Systems
- SAMS modernization and impact on agencies
- Business Continuity, Disaster Recovery
- Use of AI
- DoIT's Audit Artifact System
- Legislative Audit Commission (LAC) Hearings
- IT Audit Findings
- Internal Audit Reports, provide actual copies of the reports vs only allow viewing

No decisions were made and no votes were conducted.

ADJOURNMENT

The meeting was adjourned at 12:00 P.M. by Chair Nikki Lanier (Moderator).