



State of Illinois
State Internal Audit Advisory Board

SIAAB Bylaw, Article 1 Administration



Jay Wagner, CIA, CFE, CISA, SIAAB Chair
Chief Internal Auditor, Office of the Attorney General

Julie Zemaitis, CPA, SIAAB CPE Coordinator & Webmaster
Executive Director of University Audits, University of Illinois System

Bylaw 1.2.1 – Composition

Five Chief Internal Auditors serve as Ex-Officio Members:

- Chair: Jay Wagner, Office of the Attorney General
- Leighann Manning, Office of the State Treasurer
- Stell Mallios, Office of the Secretary of State
- Jack Rakers, Department of Central Management Services
- Gary Shadid, Office of the State Comptroller

Six Chief Internal Auditors Appointed by the Governor
(at least one must be from a State university or college):

- Vice Chair: Amy De Weese Macklin, Department of Human Services
- Natalie Covello, Chicago State University
- Jamie Nardulli, Department of Healthcare and Family Services
- Julie Zemaitis, University of Illinois System
- *Currently two vacancies*

Illinois Fiscal Control and Internal Auditing Act (30 ILCS 10/2005)

Bylaw 1.1.2 – Partnerships

As codified in our Bylaws, we also partner on training with the Springfield Chapter of the Institute of Internal Auditors (IIA), including co-sponsoring this conference.

The Springfield IIA's Officers are:

- ▶ Nikki Lanier, President, Department of Revenue
- ▶ **Leighann Manning, First Vice President, Office of the State Treasurer**
- ▶ Katrina Woodcock, Second Vice President, Department of Public Health
- ▶ Darick Clark, Co-Treasurer, Illinois Lottery
- ▶ **Amy De Weese Macklin, Co-Treasurer, Department of Human Services**
- ▶ Sally Burton, Secretary, Illinois State Board of Education

The Springfield IIA's Board of Governor's consist of:

Tracy Allen	Amy Lyons
Nick Barnard	Stephen Kirk
Angie Bartlett	Tassi Maton
Denise Behl	Jamie Nardulli
David Brink	Douglas Tinch
Joe Gudgel	Julie Zemaitis
Satu Allen, Past President	

Nick Geffers and **Jay Wagner**, District Representatives, IIA Midwest #2
Natalie Covello serves the Chicago IIA and Government Advisory Committee

*Leaders in **bold** also serve on SIAAB*

Bylaw 1.1.2 – Purpose

Polling Question: What authority and responsibility does SIAAB have under the Illinois Fiscal Control and Internal Auditing Act (30 ILCS 10)?

- SIAAB shall be responsible for promulgating a uniform set of professional standards and a code of ethics to which all State internal auditors must adhere.
- SIAAB shall serve as a clearinghouse for the correlation of internal audit training needs.
- SIAAB shall coordinate quality assurance review activities among the State's internal audit units.
- All of the above.
- None, SIAAB is just an advisory board.
- Prefer not to answer.

History of SIAAB

Timeline of how SIAAB came to be:

- 1967: Internal Auditing Act of 1967
- 1980: Reports from Volunteers in Public Management designed to improve the audit process in the State of Illinois.
- 1981: Audit Issues Subcommittee: Recommendations on Internal Auditing
- 1983: Revised Illinois Internal Auditing Act of 1983
- 1985: Governor's Cost Control Task Force reported on several "cross-cutting" issues, including Internal Audit
- 1988: Auditor General released a report on Illinois Internal Auditing, including a recommendation to create an **advisory board**.
- 1988: the "Internal Auditing and Fiscal and Administrative Integrity Act" was proposed.
- 1989-1990: Proposed internal audit legislation was discussed in seven transcripts
- 1990: The Fiscal Control and Internal Auditing Act (FCIAA), which created the State Internal Audit Advisory Board (SIAAB), became law.

https://siaab.audits.uillinois.edu/Resources/Historical_Information/

History of SIAAB – Fun Facts

On July 1, 1991, SIAAB Chairman William B. Winberg issued a letter on CMS Letterhead declaring the following:

- The adopted mandatory auditing standards were the “General and Specific Standards of the Standards for the Professional Practices of Internal Auditing as promulgated by the Institute of Internal Auditors.”
 - “For reference purposes, these standards are published by the Institute of Internal Auditors in their Red Book which is the Codification of Standards for the Professional Practices of Internal Auditing.”
- The “IIA Code of Ethics, Standards of Conduct” was adopted
- 100 hours of Continuing Professional Development (CPD) were required every three years, with a 10 hour minimum each year.
- Passing the Certified Internal Auditor (CIA) or Certified Public Accountant (CPA) examination was the equivalent of 100 CPD.

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Bylaw 1.4.1 – Coordinators

- **Quality Assurance Coordinator:** Vice Chair Amy De Weese Macklin
- **Assistant Quality Assurance Coordinator:** Chair Jay Wagner
- **Special Assistants** may assist with Quality Assurance
- **Conference Coordinator:** Jay Wagner
- **CPE Coordinator:** Julie Zemaitis (SIAAB's online training is hosted by the University of Illinois)
- **Guidance Coordinator:** Leighann Manning
- **Freedom of Information Act (FOIA) Officer:** Leighann Manning (FOIA email is hosted by the Office of the State Treasurer)
- **Assistant FOIA Officer:** Jack Rakers (Assistant FOIA email is hosted by Central Management Services)
- **Webmaster:** Julie Zemaitis (SIAAB's web site is hosted by the University of Illinois)
- **Recording Secretary:** Natalie Covello

Bylaw 1.2.4 – General Responsibilities

Polling Question: SIAAB is responsible for adhering to which of the following laws:

- Fiscal Control and Internal Auditing Act (30 ILCS 10)
- Freedom of Information Act (5 ILCS 140)
- Open Meetings Act (5 ILCS 120)
- State Records Act (5 ILCS 160)
- Identity Protection Act (5 ILCS 179)
- Personal Information Protection Act (815 ILCS 530)
- All of the above
- Prefer not to answer

Bylaw 1 Section 5 – Meetings

- All meetings are conducted in accordance with the Illinois Open Meetings Act (OMA) (5 ILCS 120) and SIAAB is subject to the Illinois Freedom of Information Act (FOIA) (5 ILCS 140):
 - Annually, the Chair and Vice Chair must take the Attorney General's OMA Training. All new members must take the OMA training within 90 days of assuming member responsibilities.
 - Annually, the FOIA Officer and Assistant FOIA Officer must take the Attorney General's FOIA Training
 - FOIA and OMA Trainings are at:
<http://foia.ilattorneygeneral.net>
- Regular meetings occur on the second Tuesday of every month, with agendas and minutes posted on the SIAAB website.
<https://siaab.audits.uillinois.edu/>
- The meetings are open to the public, and the public may attend and participate (**Bylaw 1.5.6**).
- Meetings conducted through audio or video conferencing must be recorded, the recordings must be kept for at least 18 months, and the recording is available on request (**Bylaw 1.5.7**).