

**STATE OF ILLINOIS**  
**INTERNAL AUDIT ADVISORY BOARD**

Web Address: [HTTP://SIAAB.AUDITS.UILLINOIS.EDU](http://SIAAB.AUDITS.UILLINOIS.EDU)

**MINUTES**

**Board Meeting – January 12, 2021**

**1:00 p.m.**

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**CALL TO ORDER**

A meeting of the State Internal Audit Advisory Board (SIAAB) was held via videoconference. The meeting was called to order at 1:01 P.M. by Chair H. Jay Wagner.

**ROLL CALL**

**Members Present:**

H. Jay Wagner (Chair), Office of the Attorney General  
Amy Macklin (Vice Chair), Department of Human Services  
Stell Mallios, Office of the Secretary of State  
Leighann Manning, Office of the Treasurer  
Jack Rakers, Department of Central Management Services  
Gary Shadid, Office of the Comptroller  
Stephen Kirk, Department of Transportation  
Julie Zemaitis, University of Illinois  
Kishor Desai, Student Assistance Commission  
Nikki Lanier, Department of Revenue  
Natalie Covello, Chicago State University

**Members Absent:**

None

**Location:**

All members participated via video or teleconference.

**Welcome New Members**

Mr. Wagner welcomed the new Board members, Mr. Kirk, Mr. Desai, and Ms. Lanier.

**TELECONFERENCING DUE TO COVID-19 SITUATION:**

The meeting was held via videoconference under SIAAB Bylaw 1.5.7. A recording of the meeting will be kept for 18 months.

## **MINUTES**

A motion to approve the minutes for the December 8, 2020 SIAAB meeting was made by Mr. Shadid. The motion was seconded by Mr. Rakers. The motion passed unanimously with Mr. Kirk, Mr. Desai, and Ms. Lanier abstaining.

## **PUBLIC PARTICIPATION**

There were three public participants, Ellen Jennings Fairfield, Chief Internal Auditor, Environmental Protection Agency, Christina Monroe, Chief Internal Auditor, Illinois Housing Development Authority, and Andrew Morrison, Chief Fiscal Officer and Acting Director, Legislative Audit Commission (LAC).

Mr. Morrison made a statement related to the proposed revisions to the FCIAA checklist. He stated that as a result of P.A. 86-936, the LAC was tasked with approving the internal control certification guidelines established by the Office of the Comptroller (IOC) in conjunction with the Department of Central Management Services (CMS) and used by state agencies. The LAC with the endorsement of the Office of the Auditor General (OAG) approved the current guidelines in April 1994. According to the statute (30 ILCS 10/3002), the guidelines can be modified, as needed, with the Commission's approval. Although statutorily it is not required that SIAAB endorses updates, the Commission works closely with internal auditors around the state and they want to ensure that the Board is apprised of updates and has no objections before the LAC moves forward to officially approve the guidelines. Mr. Wagner thanked Mr. Morrison.

## **REPORTS AND UPDATES**

### **CPE Coordinator**

Ms. Zemaitis reported that there were two completions and no new registrations for the SIAAB online training course since the last Board meeting.

Ms. Zemaitis reported that the Board received renewal of its CPE sponsor license through December 31, 2021.

### **Quality Assurance Coordinator**

Ms. Macklin reported that Illinois State University submitted a request for QAR team approval. Mr. Kirk motioned for approval of the review team. The motion was seconded by Mr. Rakers. The motion carried unanimously with Ms. Zemaitis abstaining.

Ms. Macklin reported that Chicago State University submitted a request for QAR team approval for a subsequent review. Ms. Zemaitis motioned for approval. The motion was seconded by Mr. Shadid. The motion carried unanimously with Ms. Covello abstaining.

Ms. Macklin stated that the secondary QAR team member requested by Southern Illinois University would now be eligible to serve as a validator under the revised Bylaw 3.4.3. She noted

that the primary validator was approved December 2021. Mr. Shadid motioned for approval. The motion was seconded by Mr. Desai. The motion passed unanimously.

### **FOIA Officer**

Ms. Manning reported that there have been no FOIA requests.

### **Guidance Coordinator**

Ms. Manning stated there was nothing to report.

### **Conference Coordinator**

Mr. Wagner stated there was nothing to report.

## **OLD BUSINESS**

### **FCIAA Checklists**

Mr. Rakers stated that the FCIAA checklists were originally issued 30 years ago, and a significant amount of work has been done to update them. CMS and the IOC worked in collaboration with the OAG, and feedback from SIAAB and chief internal auditors was solicited. Mr. Shadid noted that the new tool will be modernized to ease use and customization. Mr. Shadid stated that they would like to give the Board the opportunity to endorse the product before requesting approvals from CMS and IOC. The guidance will then be submitted to the LAC for a final approval.

Mr. Wagner thanked Mr. Rakers and Mr. Shadid for the work done. Board members noted that the update appeared thorough. Mr. Morrison stated that the LAC would aim to have the guidelines approved in February.

Ms. Zemaitis motioned to support the proposed revisions to the FCIAA checklists. The motion was seconded by Ms. Manning. The motion carried unanimously with Mr. Rakers and Mr. Shadid abstaining.

## **NEW BUSINESS**

### **Bylaw 3.4.3 – Experience Requirements Other Than Team Leader**

Mr. Wagner stated that due to a recent QAR team request where one member did not meet the SIAAB requirements, but did have substantial experience, the Bylaws were revisited. Discussion ensued related to the revising the Bylaws to allow validator teams consisting of at least one member who meets the requirements but also allows additional members who add to the team's overall proficiency. Mr. Kirk motioned to approve the proposed Bylaw revision. The motion was seconded by Ms. Zemaitis. The motion carried unanimously.

Mr. Wagner drafted an update to the Team Request Form to align with the Bylaw revision and allows chief internal auditors the opportunity to document how the proposed team member's qualifications enhances the collective proficiency of the review team. Mr. Rakers motioned to approve the revised form. The motion was seconded by Ms. Lanier. The motion passed unanimously.

### **Key Date Item – Reserve Video Conference Room**

Mr. Wagner noted that the video conference rooms were reserved through 2021, and the Chicago conferences will be returning to Room 09-036 in the James R. Thompson Center.

### **Nomination for Chair**

Mr. Wagner motioned to nominate Ms. Macklin as the Chair of the Board for the coming year. The motion was seconded by Mr. Shadid. The motion passed unanimously with Ms. Macklin abstaining.

### **Nomination for Vice Chair**

Ms. Macklin motioned to nominate Ms. Covello as the Vice Chair of the Board for the coming year. The motion was seconded by Mr. Shadid. The motion passed unanimously with Ms. Covello abstaining.

### **ANNOUNCEMENTS**

The next regular meeting is scheduled for February 9, 2021, at 1:00 p.m., the method is to be determined based on the current situation.

### **ADJOURNMENT**

A motion to adjourn was made by Mr. Kirk, seconded by Ms. Macklin. Motion carried unanimously. Meeting adjourned at 1:48 P.M.