

Examples of Internal Audit report items

Example - Detailed Objective

The objective of this audit program is to conduct an internal control review of the Bingo Department, focusing on bingo card sales, statistical reports, bingo card inventory, cash controls, system software verification, logs, authorizations and signatures.

Example – Broad Objective

Our objective was to perform such observations and testing to measure compliance with the Tribal Internal Control Standards (TICS) and the National Indian Gaming Commission (NIGC) Regulation 25 CFR Part 543 MICS for class II gaming.

Example – Broad Scope

The audit was conducted as a full scope review for processes in place from February 2020 through February 2021. Audit procedures included interviews with management and staff, observations of implementation of controls and examination of current source documentation utilized to comply with the aforementioned requirements.

Example – Detailed Scope

The internal audit department will audit the Bingo Department of the gaming operation. Internal Audit will begin the audit on March 6th, 2021 and end March 24th, 2021. Internal Audit will review process for all three shifts, perform inquires, observations, review and test relevant documents associated with the conduct of bingo for the period of February 1, 2020 – February 28, 2021.

Example – Finding and Recommendation

§543.18 (i) Cage and vault access. Controls must be established and procedures implemented to:

- (2) Limit transportation of extraneous items such as personal belongings, tool boxes, beverage containers, etc., into and out of the cage.

Finding states there were no written controls (policies and procedures)

EXAMPLE RECOMMENDATION – Management should develop written policies and procedures that address the transportation extraneous items such as personal belongings, toolboxes, beverages or other similar items (i.e. purses, phones, etc.) into and out of the Cage and Vault area; submit to the TGRA for approval and implement.