

TOP 10 INTERNAL CONTROL ASSESSMENT FINDINGS

(FYs 2017, 2018, & 2019)

1. 543.8(l)

(l) Variance. The operation must establish, as approved by the TGRA, the threshold level at which a variance, including deviations from the mathematical expectations required by 25 CFR 547.4, will be reviewed to determine the cause. Any such review must be documented.

2. 543.12(d)

(d) Variances. The operation must establish, as approved by the TGRA, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented.

3. 543.23(c)(7)

(c) Internal audit. Controls must be established and procedures implemented to ensure that:

...

(7) Internal audit findings are reported to management, responded to by management stating corrective measures to be taken, and included in the report delivered to management, the Tribe, TGRA, audit committee, or other entity designated by the Tribe for corrective action.

4. 543.23(c)(8)

(c) Internal audit. Controls must be established and procedures implemented to ensure that:

...

(8) Follow-up observations and examinations is performed to verify that corrective action has been taken regarding all instances of non-compliance. The verification is performed within six (6) months following the date of notification of noncompliance.

5. 543.13(d)

(d) Variances. The operation must establish, as approved by the TGRA, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented.

6. 543.18(c)(3)

(c) Cage and vault accountability.

...

(3) The cage and vault inventories (including coin rooms) must be counted independently by at least two agents, attested to by signature, and recorded in ink or other permanent form at the end of each shift during which the activity took place. These agents must make individual counts to compare for accuracy and maintain individual accountability. All variances must be documented and investigated.

7. 543.8(d)(4)(i)

(d) Draw.

...

(4) Verification and display of draw. Controls must be established and procedures implemented to ensure that:

(i) The identity of each object drawn is accurately recorded and transmitted to the participants. The procedures must identify the method used to ensure the identity of each object drawn.

8. 543.17(k)

(k) Variances. The operation must establish, as approved by the TGRA, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented.

9. 543.18(j)

(j) Variances. The operation must establish, as approved by the TGRA, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented.

10. 543.24(d)(10)(i)

(d) Controls must be established and procedures implemented to audit of each of the following operational areas:

...

(10) Inventory.

(i) At least monthly, verify receipt, issuance, and use of controlled inventory, including, but not limited to, bingo cards, pull tabs, playing cards, keys, pre-numbered and/or multi-part forms.