

NIGC TICS & SICS Workshop Participant Guide



TICS/SICS
Workshop

Shawna Ellis, NIGC Compliance
Leslie Wallington, NIGC ISS



KEY POINTS

My Notes



Participating with Poll Everywhere



Poll Everywhere

1



Leader asks a question

2



Participants respond

3



Responses are displayed immediately!

KEY POINTS

At the end of the presentation we will be asking you a poll question and we would like to practice using the Poll Everywhere.

Your participation is voluntary and your responses are anonymous.

My Notes

NIGC TICS & SICS Workshop Participant Guide



Using Your Phone to Participate

1. Text **NIGC** to **22333** to join the session.
2. Then text your response to the question: **How did you travel to the conference?**
 - A. Plane
 - B. Train
 - C. Car
 - D. Foot/Bicycle



KEY POINTS

We're going to have a practice poll question so you get used to using Poll Everywhere.

1. Text **NIGC** to **22333** to join the session.
2. Then text your response to the question:

How did you travel to the conference?

- A. Plane
- B. Train
- C. Car
- D. Foot/Bicycle

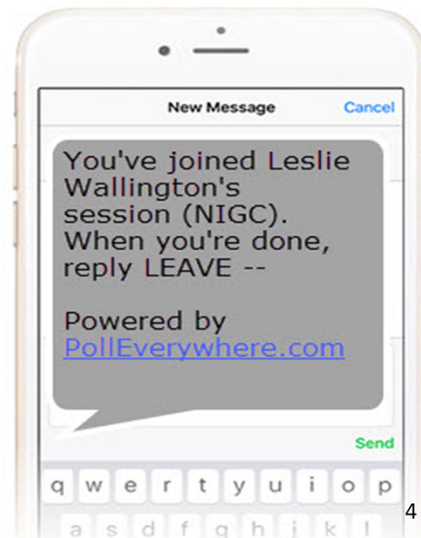
My Notes

NIGC TICS & SICS Workshop Participant Guide



Using Your Phone to Participate

1. You will receive a text message confirming that you are in the polling session.
2. Do **NOT** select the PollEverywhere.com link.
3. Now you can enter your response to the poll as a text message.



KEY POINTS

You'll receive a confirmation text message.

Do **NOT** select the PollEverywhere.com link.

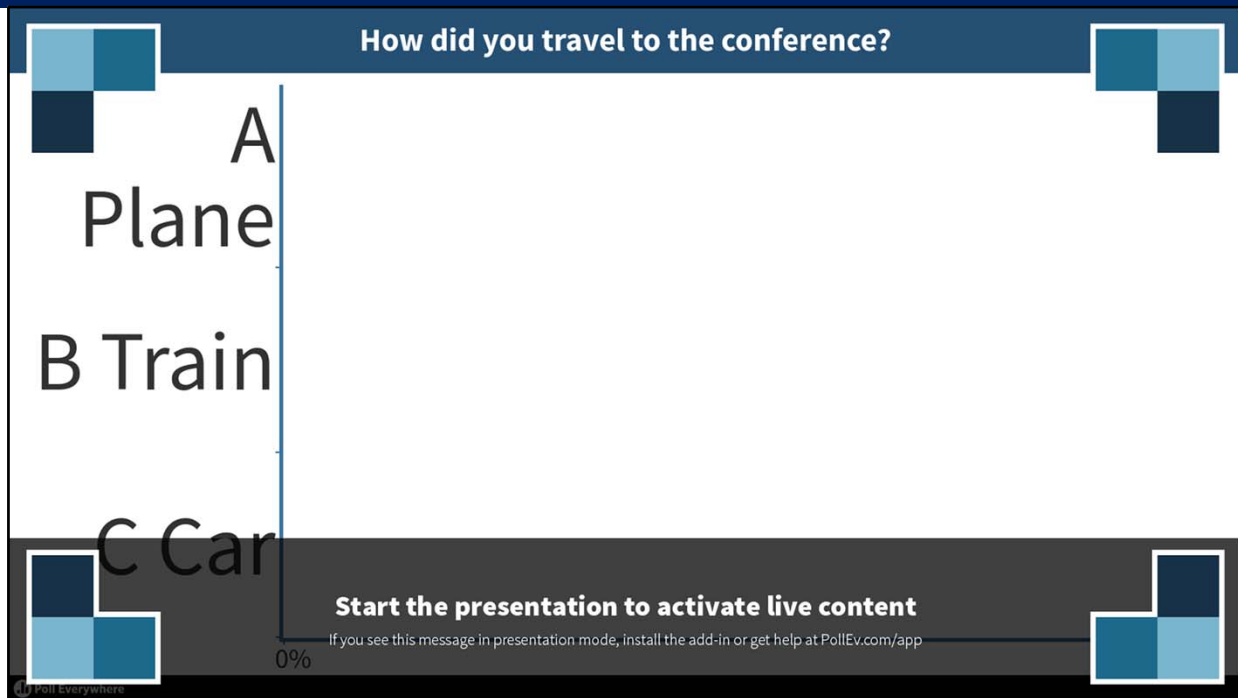
Once you get the confirmation message you can respond to the poll question with the letter that corresponds to your answer.

How did you travel to the conference?

- A. Plane
- B. Train
- C. Car
- D. Foot/Bicycle

My Notes

NIGC TICS & SICS Workshop Participant Guide



KEY POINTS

USING POLL EVERYWHERE:

1. Text **NIGC** to **22333** to join the session.
2. Then text your response to the question:

How did you travel to the conference?

- A. Plane
- B. Train
- C. Car
- D. Foot/Bicycle

Poll Title: How did you travel to the conference?

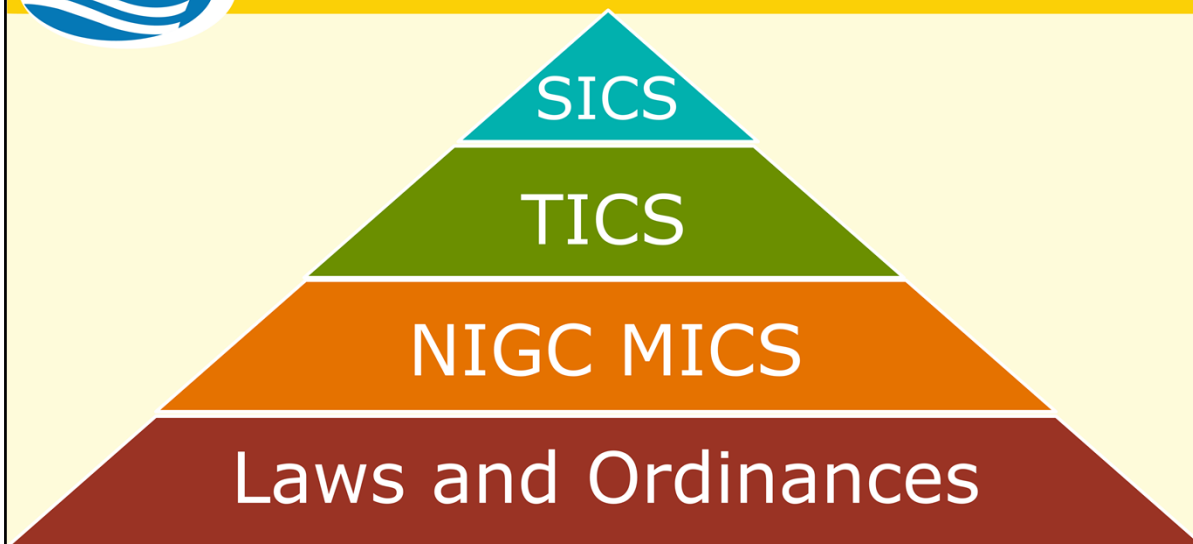
https://www.polleverywhere.com/multiple_choice_polls/HopBo4GPwgiyVaK

My Notes

NIGC TICS & SICS Workshop Participant Guide



Regulation Pyramid – How do they stack up?



6

KEY POINTS

- **Laws and ordinance** include state, tribal, and federal laws including the Tribal Ordinance.
- **MICS** – Minimum Internal Controls Standards
- **TICS** – Tribal Internal Control Standards
- **SICS** – System of Tribal Controls

Understanding why regulations are written with specific language and why NIGC MICS was written using flexible language.

My Notes

NIGC TICS & SICS Workshop Participant Guide



543 versus 542

543

- Flexible & allows autonomy for Tribes
- Tribes adopt additional controls & detailed procedures

542

- Written to be very prescriptive & procedural
- Details what to do to achieve compliance

7

KEY POINTS

- Enhances the TGRA's authority and autonomy

My Notes

NIGC TICS & SICS Workshop Participant Guide



Fraud Triangle



<https://www.procurious.com/procurement-news/throwback-thursday-fraud-triangle>

8

KEY POINTS

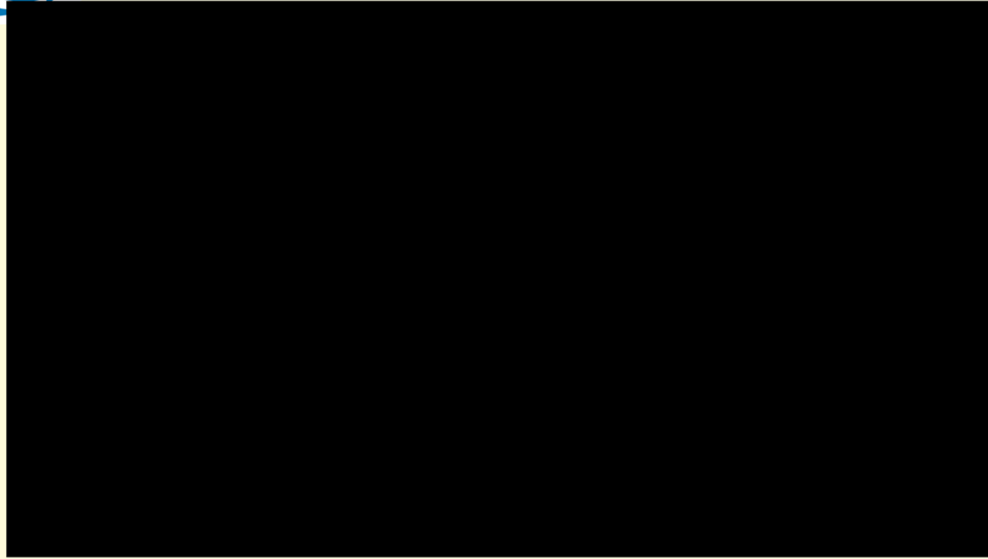
- Internal controls provide reasonable assurances for asset protection, risk mitigation and reduction in opportunities.

My Notes

Insert Course Title



Introduction to Fraud



9

KEY POINTS

Video URL: <https://www.youtube.com/watch?v=Mbk-p266Et4>

Embed Code: `<iframe width="560" height="315" src="https://www.youtube.com/embed/Mbk-p266Et4" frameborder="0" allowfullscreen></iframe>`

My Notes



Activity – Fraud Triangle

What are some internal controls that can limit or minimize opportunity for fraud in your organization?

10

KEY POINTS

Contribute to the classroom discussion by answering this question.

ACTIVITY – How can you limit or minimize opportunity in your organization?

Discussion

TIME: 5 minutes

Supplies:

- Large Post it note
- Marker

Instructions:

1. Presenter will conduct a discussion on minimizing opportunity.
2. Participant responses will be captured on a large Post It note.
3. Participants can document responses on this hand out.

My Notes



Hands on Activity

Applying what you learned

11

KEY POINTS

My Notes

NIGC TICS & SICS Workshop Participant Guide



§543.13 - MICS for Complimentary Services



(b) Complimentary services or items. Controls must be established and procedures implemented for complimentary services or items that address the following:

(c) Complimentary services and items records must be summarized and reviewed for proper authorization and compliance with established authorization thresholds.

12

KEY POINTS

§543.13 - MICS for Complimentary Services

(b) Complimentary services or items. Controls must be established and procedures implemented for complimentary services or items that address the following:

(c) Complimentary services and items records must be summarized and reviewed for proper authorization and compliance with established authorization thresholds.

My Notes

NIGC TICS & SICS Workshop Participant Guide



Activity – Why Expand the NIGC MICS?

1. Work in groups
2. Select a note taker and reporter
3. RISKS page – Write down the risks associated with adopting the NIGC MICS word for word.
4. CONTROLS page – Identify the internal controls needed to address these risks
5. Share with everyone

13

KEY POINTS

Activity: Why Expand the NIGC MICS

Group Work

TIME: 20 minutes

Supplies: (per group)

- Large Post It Notes
- Markers
- Handout: ACTIVITY Part 2– NIGC COMPLIMENTARY MICS

Instructions

1. Break up into small groups.
2. Select a recorder and presenter
3. Use the Post It Note to write down your responses to the following: **Your group is the TGRA of an operation. Rewrite this part of the NIGC MICS to add additional controls that will assist in protecting Tribal assets and mitigate risks.**
4. Present to the class.

My Notes

NIGC TICS & SICS Workshop Participant Guide



Workshop Wrap Up



542-543



Activity



Discussion

14

KEY POINTS

542-543

- Enhances the TGRA's authority and autonomy

Discussion

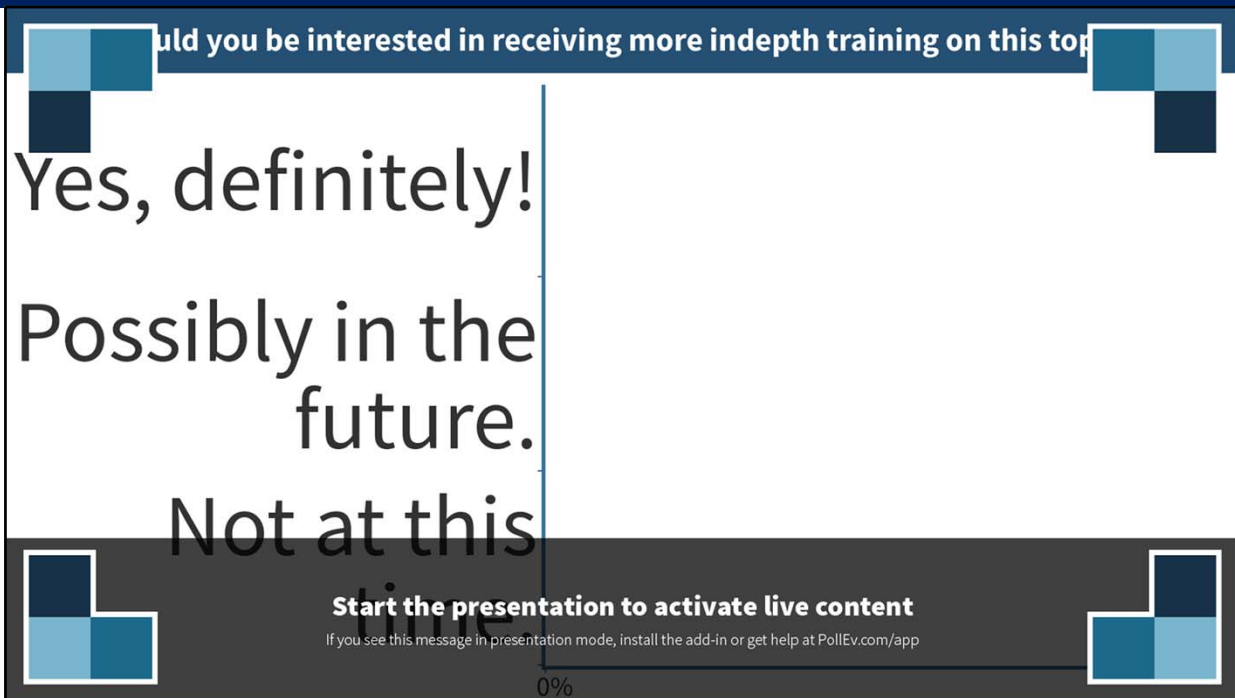
- MICS was written deliberately broad. They provide the flexibility to TGRA to expand on them to fit their operations.
- Tribes only have control over one element; opportunity. Limit opportunities by creating strong controls that mitigate risks.

Activity

- Adopting the MICS word for word allows for risk or more opportunities for fraud to occur.
- You can reduce the opportunities for fraud by adding more controls to the TICS before adopting.

My Notes

NIGC TICS & SICS Workshop Participant Guide



KEY POINTS

If you would like more information or would like to request this training in person please go to www.nigc.gov and hit the request training link.

Poll Title: Would you be interested in receiving more in-depth training on this topic?

- A. Yes definitely
- B. Possibly in the near future
- C. Not at this time

Poll Title: Would you be interested in receiving more in depth training on this topic?

https://www.polleverywhere.com/multiple_choice_polls/kEIIEmTNAyK04s

My Notes

NIGC TICS & SICS Workshop Participant Guide



Questions

Contact Information:

TRAINING@nigc.gov



16

KEY POINTS

My Notes