

Gaming Audit Process

Governance

Implement

Performance

Evaluation

Revision

Tribe &
TGRA

Gaming Ordinance

TICS

SICS

Implement Processes

Oversight

Perform Duties

Review Finding/
Respond

Evaluate employee performance

Implement Corrections

NIGC/State

MICS

Compact

Educate

Assist/
Compliance/
Enforcement

Evaluate MICS efficiency

Evaluate casino performance

Casino Management

SICS

Implement Processes

Oversight/
Decision Making

Review Finding/
Respond

Evaluate employee performance

Implement Corrections

Internal Audit

Audit Charter

SICS

Prepare for Internal Audit(s)

Initial Internal Audit(s)

Draft Report

Evaluate management responses

Issue Report

Follow Up Review

Issue follow up report

External Audit

Financial Statement audit and AUP