




 **Report Writing**

NIGC


WHAT DID THEY SAY 

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 **Detailed Example**

The purpose 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.

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 **Broad Example:**

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.

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Detailed Scope Example

The internal audit department will audit the Bingo Department of the gaming operation. Internal Audit will begin the audit on March 6th, 2017 and end March 24th, 2017. 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, 2016 – February 28, 2017.

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Broad Scope Example

The audit was conducted as a full scope review for processes in place from February 2016 through February 2017. 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.


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ELEMENTS OF FINDING EXERCISE

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 **Reporting Phase**


Exit Meeting:

- Schedule the meeting
- Who should attend
- Determine how you want to receive management response


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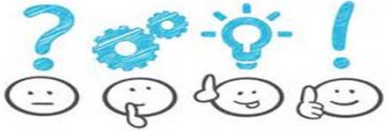
 **Schedule**

When should you send the draft report?



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 **WHO SHOULD ATTEND?**



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Draft Report



Make sure your work papers are in order to support the findings



Work Papers Exercise




Criteria:

(v) For manual payment of a voucher of \$500 or more, require a supervisory employee to verify the validity of the voucher prior to payment.

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Work Papers Exercise



Finding/ Exception:

Based on review of four days of bingo paperwork, we found that 10 manual payouts of over \$500 are not being authorized by a supervisory employee.

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Exit Meeting



The slide features a logo in the top left corner. The main content includes three overlapping speech bubbles in purple, orange, and blue. A separate speech bubble contains the text "Please discuss". A stylized graphic at the bottom left reads "Have your say".

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Exit Meeting

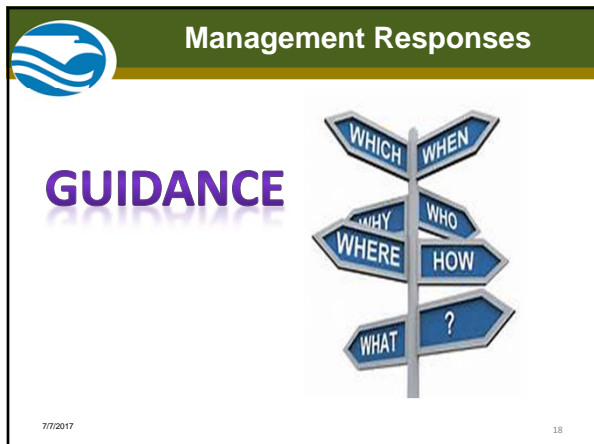


The slide features a logo in the top left corner. The main content is a cartoon illustration of six people sitting around a table, engaged in a meeting.

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Management Responses

GUIDANCE



The slide features a logo in the top left corner. The word "GUIDANCE" is written in large, bold, purple letters. To the right is a signpost with seven directional signs labeled: WHICH, WHEN, WHY, WHO, WHERE, HOW, and WHAT.

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 **Management Response**

#RESPONSETIME



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 **Final Report**


Remove findings???



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 **Final Report**

Insert management responses into report and distribute final report



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Follow-Up Audit

It is time for Internal Audit to follow-up with management to ascertain what improvements have been made.




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Follow-Up Audit

How is a follow-up audit performed?

- Original finding(s)
- Conduct test procedures
- Determine if corrective action was taken




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Follow-Up Audit

How do we test for a follow-up audit?




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 **Follow-Up Audit Report**

Include:

- Original criteria
- Original finding
- Follow-up finding
- Recommendations (if Applicable)

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 **Follow-Up Audit**

**REPORT
WRITING
EXERCISE**


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 **Wrap-Up**

**Place everything into
the permanent file**





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 **Summary**


To summarize, to have a successful audit we need tools to help us achieve the objective.

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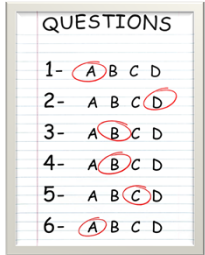
 **Questions**




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 **Knowledge Review**

- Be sure to include your name and email address
- Do your best
- Be on the lookout for the survey email 90 days from today



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 **Course Evaluation**

- Provide an honest assessment of your experience
- Written suggestions and comments are greatly appreciated and allow us to improve your experience



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Course Eval - Day 2: Internal Audit A to Z
When survey is active, respond at PollEv.com/nigc

Start the presentation to activate live content
If you see this message in presentation mode, install the add-in or get help at PollEv.com/app
© 0 surveys underway
