

NIGC

Presents

Internal Audit Workshop

Miccosukee Casino & Resort

Tuesday, January 12, 2027

Session Times (EDT)	Session Titles and Descriptions	Presenter(s)/ Title(s)
8:30 a.m. – 9:00 a.m.	Welcome & Networking Activity	NIGC Training
9:00 a.m. – 10:15 a.m.	Internal Audit Principles & 543.23 Requirements A high-level overview of audit terminology, phases, independence, and NIGC MICS requirements.	NIGC Audit Staff Charlie Parker, David Privratsky, Shannon Swepston-Timmons, and Lora Taylor
Break		
10:30 a.m. – 12:00 p.m.	Audit Planning: Practice, Practice, Practice Hands-on guidance to develop audit plans, scopes, objectives, and risk assessments.	NIGC Audit Staff
LUNCH		
1:00 p.m. – 2:00 p.m.	Fieldwork: Interviews, Observations, Documents Instruction and practice on audit testing methods including interviews, observations, and examinations.	NIGC Audit Staff
Break		
2:30 p.m. – 4:30 p.m.	Fieldwork: Continued	NIGC Audit Staff
4:30 p.m.	End of Day One	NIGC Audit Staff

**Agenda subject to change*



Internal Audit Workshop

Miccosukee Casino & Resort

Wednesday, January 13, 2027

Session Times (EDT)	Session Titles and Descriptions	Presenter(s)/ Title(s)
9:00 a.m. – 10:00 a.m.	Documenting Test Results How to organize audit evidence, document results, and connect findings to report writing.	NIGC Audit Staff
Break		
10:15 a.m. – 11:45 a.m.	How to Write a Finding Learn the elements of a clear, concise audit finding and practice writing findings from exercises.	NIGC Audit Staff
LUNCH		
12:45 p.m. – 2:00 p.m.	Internal Audit Reporting: The Art of Internal Audit Report Writing Guidance on internal audit report structure, documentation, management responses, and distribution.	NIGC Audit Staff
Break		
2:15 p.m. – 3:15 p.m.	Internal Audit Reporting: Continued	NIGC Audit Staff
Break		
3:30 p.m. – 4:30 p.m.	Follow-Up Phase: Follow Us for Follow-Up Review planning and performing follow-up testing, resolving findings, and documenting compliance.	NIGC Audit Staff
4:30 p.m.	End of Symposium	NIGC Audit Staff

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Internal Audit Principles & 543.23 Requirements

This session will review internal audit terms and acronyms to gain a better understanding of the language used by internal auditors. Attendees will be introduced to the four (4) phases of an audit and how those phases help to achieve the audit goal. Attendees will gain knowledge of the importance of internal audit, independence, and the reporting structures of internal audit departments. Attendees will also be introduced to the National Indian Gaming Commission (NIGC) Minimum Internal Control Standards (MICS) requirements and the intent of the standards.

Audit Planning: Practice, Practice, Practice

Are you having trouble creating an audit plan or risk assessment? Do you need guidance writing the scope or objective? We will guide you through discussion of these processes and activities, providing you with practice in development. By the end of this session, you will leave with three examples written by you to reference.

Fieldwork: Interviews, Observations, Documents

You've completed your planning; now what do you do? The session will provide guidance on testing methods, performing interviews, observations, and examinations. There will be activities to provide examples of how to perform the different testing methods and ensure your work papers and checklists connect to your reports.

Documenting Test Results

This session will review how to document your results of the testing completed during the audit. Determine what evidence to keep and how to organize the audit file. Guidance will be provided on how to document findings within your checklist, which can assist with writing the report.

How to Write a Finding

This session will identify the elements of a finding and provide guidance on clear and concise writing. Attendees will participate in the activity of writing a finding from the information provided in the checklist exercises.

Internal Audit Reporting: The Art of Internal Audit Report Writing

You have completed your fieldwork, let's communicate it out! This session will review the NIGC MICS requirements for internal audit reports. We will provide guidance on the development, documentation, reporting process and finalizing your internal audit report. Activities will include developing a report of findings, reviewing management responses as part of their corrective action plans, and determining distribution and delivery of the final internal audit report(s).

Follow-Up Phase: Follow Us for Follow-Up

This session will provide guidance on the NIGC MICS requirements for follow-up of internal audits. It will provide guidance on planning for the follow-up review, when to complete the follow-up, documents to request, and testing to perform. It will include discussions about unresolved findings and documenting follow-up testing. Activities will include planning an effective follow-up by reviewing examples of audit findings and considering scheduling, performance of testing, and documenting follow-up work to identify whether compliance has been achieved.