

Tolowa Dee-ni' Nation

Position Description

Title: Internal Auditor/Compliance Officer
Class: Clerical/Technical
Status: Full Time
Supervisor: TGA Executive Director
Effective Date: November 2008

Department: Gaming Commission
FLSA: Non-Exempt
Pay Grade: 6 (\$16.20 - \$22.86)
Subordinates: None

Position Summary:

Under the general authority of the Tribal Gaming Commission, performs Internal Audit and Compliance functions throughout the casino. The Internal Audit or Compliance Officer is a dual position that shall be performed separately in order for the Internal Audit function to not be compromised. The Internal Audit or Compliance Officer shall complete the audit fieldwork following auditing standards promulgated by the Institute of Internal Auditors (IIA) and provides objective and professional evaluations of casino operations to ensure compliance with the Tolowa Dee-ni' Nation Gaming Ordinance, Tribal/State Compact, NIGC MICS, and Tolowa Dee-ni' Nation Gaming Commission Regulations.

All Tolowa Dee-ni' Nation employees must submit to a background check and abide by all Tribal, federal, and state laws. All employees must comply with Tolowa Dee-ni' Nation drug free work place policy and will be subject to pre-employment, for cause, and post-accident drug and alcohol testing.

Essential Duties and Responsibilities: include the following. Other duties may be assigned.

The Internal Auditor or Compliance Officer operates independently of all other departments and has neither responsibility for, nor authority over any of the activities it reviews. The Internal Auditor or Compliance Officer has the authority to conduct audits necessary to fulfill its function and responsibilities described below. In carrying out the audit function, Internal Auditor or Compliance Officer is authorized to have full, unrestricted access to all Casino functions, records, property areas and personnel. However, all control procedures as outlined elsewhere must be followed.

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations (these responsibilities must be performed with reasonable accommodation).

- Develop internal audit policies and procedures.
- Develop overall strategy for the nature, timing, and extent of procedures to be performed.
- Coordinates with departmental management subject to audit.
- Coordinates annual audit with external auditors.
- Conducts observations of internal control procedures. Conducts detailed tests of gaming transactions following standard audit programs.

- Audits compliance with Tolowa Dee-ni' Nation Gaming Ordinance, Tribal/State Compact, NIGC MICS, and Tolowa Dee-ni' Nation Gaming Commission Regulations.
- Preparation of detailed audit work papers supporting audit findings. Presents audit findings to Tolowa Dee-ni' Nation Gaming Commission, Casino Management, and Tribal Council.
- The Compliance Officer will inspect and monitor all aspects of gaming associated activities on the Lucky 7 Casino. Will act on behalf of the Tolowa Dee-ni' Nation Gaming Commission in the day-to-day operations of the casino.
- Report any and all deviation from normal policies and procedures in connection with the Casino's gaming activities.
- Conduct investigations as deemed necessary by the Gaming Commission to determine non-compliance or compliance with Federal and State laws, gaming regulations and ordinances, contracts, agreements, goods and services, incidents, or other matters relating to gaming.
- Will work closely with the casino staff and Gaming Commission to discover and solve problems and violations.
- Uphold the highest standards of professionalism with the strictest level of confidentiality.
- Investigate Casino's patron complaints and provide findings to the Gaming Commission when necessary.
- Comply with all reporting requirements directed by the Gaming Commission.
- Will assist the Gaming Commissioner's office and its staff in a professional manner.
- Other duties as assigned by the Gaming Commission Chairperson.
- Temporary or permanent duties and responsibilities may be added to, or modified as deemed necessary.

Minimum Qualifications:

- A 2-year associate degree in accounting, business administration, or closely related field is preferable; 2 years of casino accounting, auditing or Regulatory gaming experience will be accepted.
- Must be able to pass a background investigation and be granted a gaming license.
- Must pass pre-employment drug screen test.
- Requires typing, computer skills and a working knowledge of Windows-based spreadsheet and word document programs related to Internal Audit procedures.
- Good investigative report preparation and writing skills are mandatory.
- Must have strong verbal and written communication skills so that they can clearly and effectively convey such matters as audit objectives, findings, non-compliance issues, etc.
- Must be proficient in communicating and interacting with all levels of casino management, tribal gaming commissioners, tribal council, as well as outside agencies.

- Must be able to learn the contents of Federal, Tribal-State Compact provisions, Tribal Ordinance, Tribal Gaming Office procedures, and Casino Internal Controls.
- Must have knowledge of, and adhere to, Generally Accepted Auditing Standards and meet the standards of the Institute of Internal Auditors.
- Experience in initiating, developing, and monitoring accounting practices, internal control procedures, and operating standards.
- Attend required ongoing training.
- Maintain a professional appearance at all times while on duty.
- Must be able to work any shift, must be available on an on-call basis, and weekends are required.
- Must submit to and pass a pre-employment drug and alcohol screen.
- Qualified American Indian Preference applies.

Language Skills:

Ability to read and interpret documents such as safety rules, operating and maintenance instructions, and procedure manuals. Ability to write routine reports and correspondence. Speak effectively before groups of customers or employees of organization.

Mathematical Skills:

Ability to calculate figures and amounts such as discounts, interest, commissions, proportions, percentages, area, circumference, and volume, with the ability to apply concepts of basic algebra and geometry.

Reasoning Ability:

Must have the ability to define problems, collect data, establish facts, and draw valid conclusions. Interpret an extensive variety of technical instructions in mathematical or diagram form and deal with several abstract and concrete variables

Certificates, Licenses, Registrations:

Must be able to pass extensive background investigation for the issuance, and retention, of gaming license.

Physical Demands:

Work is basically sedentary. Typically, the employees may sit comfortably to do work, however, there will be some walking, climbing of stairs, standing and driving an automobile. No major special physical demands are required to perform the work.

Vision Requirements:

- Close vision (clear vision at 20 inches or less).
- Distance vision (clear vision at 20 feet or more).
- Color vision (ability to identify and distinguish color).

Work Environment:

The environment involves everyday risks or discomforts that require normal safety precautions typical of such places such as offices, meeting and training rooms, vehicles, e.g. Use of safe work practices with office equipment and/or gaming machinery. Work is performed in the Gaming Commissioners Office and Lucky 7 Casino, located near the Casino. Must be able to work in a smoking environment. Some travel may be required to attend meetings out of the office.

Employee's Signature: _____ **Date:** _____

Supervisor's Signature: _____ **Date:** _____