TICS/SICS
Workshop

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NATIONAL INDIAN GAMING COMMISSION

KEY POINTS

My Notes

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

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

New Message — Cancel
To: 22333

NIGC
Send

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
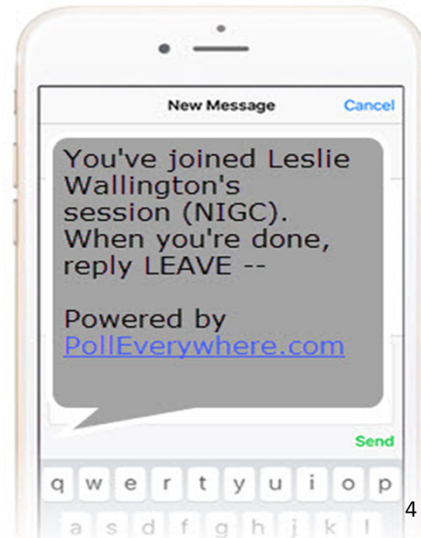D.   Foot/Bicycle

My Notes

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 PollEverywere.com link.
3. Now you can enter your response to the poll as a text message.

New Message   Cancel

You've joined Leslie Wallington's session (NIGC). When you're done, reply LEAVE --

Powered by PollEverywhere.com

Send

KEY POINTS
After your first text sent to 22333 you will receive a confirmation message.
Do NOT select the link included here.
Simply respond to the poll listed on the powerpoint.

My Notes

KEY POINTS
USING POLL EVERYWHERE:

1. Text **NIGC** to **22333** to join the session.
2. Then text your response to the question:
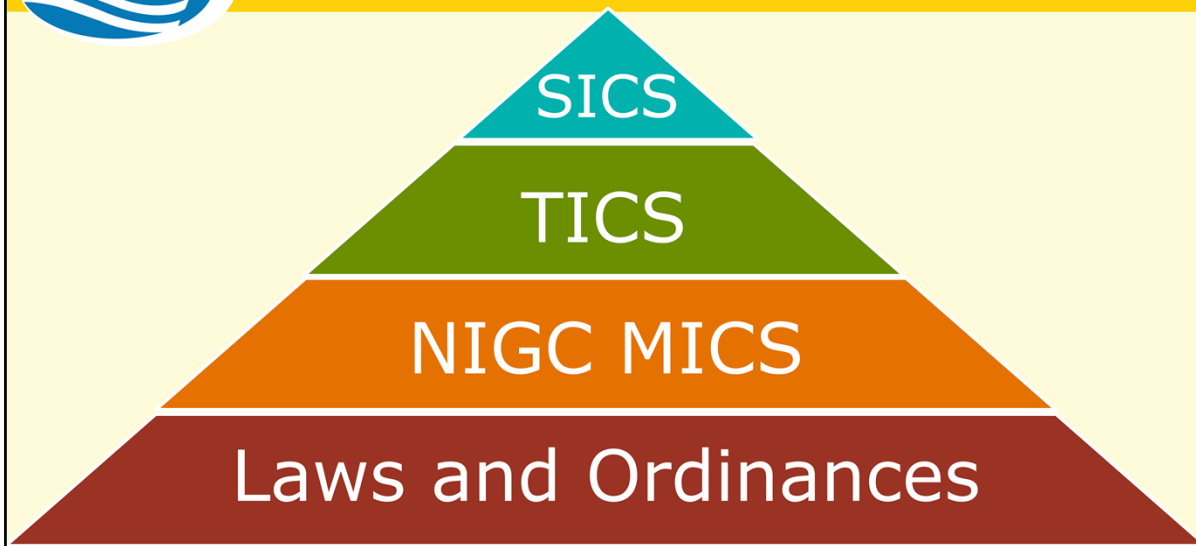
How did you travel to the conference?

A.   Plane
B.   Train
C.   Car
D.   Foot/Bicycle
E.   Poll Title: How did you travel to the conference?
F.   https://www.polleverywhere.com/multiple_choice_polls/yldbms0zVYqpfn5

My Notes

Regulation Pyramid – How do they stack up?

SICS
TICS
NIGC MICS
Laws and Ordinances

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KEY POINTS
Laws and ordinance include state, tribal, and federal laws including the Tribal Ordinance.
More detail is then added to the **NIGC MICS** to create a system of minimum internal controls. This document is used by many operations and is written to be expanded upon based on the needs of each unique facility.
The **TICS** should be a little more specific and add controls specific to the operation.
The **SICS** are the most specific document. They usually have enough detail included so a new employee could perform the task.
Main point: understanding why regulations are written with specific language and why. Why NIGC MICS was written using flexible language.

My Notes

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

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KEY POINTS
- Enhances the TGRA's authority and autonomy

My Notes

Fraud Triangle

OPPORTUNITY · RATIONALIZATION · PRESSURE

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

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

My Notes

What are some reasons for a person to co... fraud?

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

KEY POINTS

Poll Title: What are some reasons for a person to commit fraud?
https://www.polleverywhere.com/free_text_polls/8OCDI0X8NuDFH0p

My Notes

NIGC TICS/SICS Workshop

Hands on Activities

Applying what you learned

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KEY POINTS
The next activities will apply what we have discussed throughout this presentation.

Let's begin.

My Notes

Activity – Internal Controls

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

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KEY POINTS

Contribute to the class knowledge base by discussing this question in your group, writing down your group's responses and sharing with the class.

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

Group Work
TIME: 10 minutes
Supplies: (per group)
Post It Note
Markers
Instructions:
1. Working in your groups.
2. Select a recorder and presenter.
3. Discuss and write down internal controls to apply to your operation.
4. Share with the class.

My Notes

Internal Control Examples

- Authorizations
- Limiting access
- Inventory control
- Dual counts
- Independence
- Signature controls
- Segregation of duties
- Checks and balances

- Reviews
- Reconciliations
- Physical inventory
- Audits
- Security restrictions
- Policies
  – Cash or Inventory Policy
  – Performance guidelines

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KEY POINTS
Here is a list of internal control examples which is not exhaustive, but is representative of common ones.

My Notes

Workshop Wrap Up

✓ 542-543 ✓ Activity

✓ Discussion

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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
- Identifying different internal controls that are currently in place or could be used at your operation.

My Notes

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 indepth training on this topic?
https://www.polleverywhere.com/multiple_choice_polls/Ss088944gMTAQ2a

My Notes

Questions

Contact Information:
TRAINING@nigc.gov

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KEY POINTS

My Notes