



Employee Job Description		
Position Title: Internal Auditor		
Position ID #		
Facility: Gaming Commission/Turtle Lake		
Job Family: Gaming Commission	Comp Grade: \$20 - \$23 DOQ	Status: FT

St. Croix Chippewa Indians of Wisconsin Leadership will strive to uphold the mission, vision, and values of the organization. They will serve as role models for staff and act in a people centered, service excellence-focused and results oriented manner.

Job Purpose and Scope:

The internal auditor conducts independent appraisal functions to examine and evaluate the tribes gaming activities under the direction of the Gaming Commission. The internal auditor will provide the completed audit programs with proper support documentation (working papers, interviews, analysis, recommendations) to the Gaming Commission for further approval. The internal audit group provides objective and professional evaluations of gaming operations and ensures that all employees follow policies/procedures.

Functions and Duties:

1. Internal auditors shall follow the guidelines set by the Policies/Procedures established within the Internal Audit Department to include:
 - ◆ Detailed tests of gaming transactions
 - ◆ Prepares detailed audit work papers supporting audit findings
 - ◆ Reviews compliance with St. Croix Chippewa/NIGC Minimum Internal Controls, State of Wisconsin Compact, Bank Secrecy Regulations and departmental policies/procedures.
 - ◆ Prepares detailed audit reports
 - ◆ Presents audit findings to the Gaming Commission.
2. Conducts investigations as directed by the Gaming Commission.
3. Must be flexible and willing to work various shifts to complete Audit programs efficiently.
4. Conducts follow-up examinations to determine corrective action.
5. Conducts observations over control procedures.

Qualifications:

Individual should possess an understanding of accounting principles/techniques, either through education or job experience. Position requires an understanding of the gaming industry, internal controls, and auditing practices. Must have some computer skills. Must be used to working under extremely stressful conditions. This individual must maintain a high level of honesty and confidentiality.

Type of Supervisory Responsibilities: N/A

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Directly Reporting to: Chairman of Gaming Commission

Matrix of INDIRECT Reporting: St. Croix Tribal Council

The standards published by IIA (Institute of Internal Auditors) and GAAS (General Accepting Auditing Standards) represent the practice of the Internal Audit Department of the St. Croix Chippewa of Wisconsin. The purpose of these standards is:

- ◆ provide guidance to internal auditors
- ◆ provide guidance to users who want to understand the work of the internal auditors

Internal Auditors should act in accordance with professional standards of conduct. The Code of Ethics of the Institute of Internal Auditors sets forth standards of conduct and provide a basis of enforcement. The Code calls for high standards of honesty, objectivity, diligence and loyalty to which internal auditors should conform.

General Standards:

Independence

Internal auditors should be separated from all activities subject to audit. To promote such independence the following shall apply:

- ◆ Internal auditors have no authority or responsibilities for the activities they audit.
- ◆ Internal auditors report directly to the Gaming Commission.
- ◆ Internal auditors render impartial and unbiased judgement.

- ◆ Internal auditors must be allowed to perform their work free from interference.

Professional Proficiency/Competence

Internal auditors should possess the necessary knowledge, skills, and disciplines to conduct the audit properly. Internal auditors shall use reasonable audit skill and judgement in performing audits. Consideration should be given:

- ◆ Extent of audit work to accomplish audit objectives
- ◆ Adequacy and effectiveness of internal controls
- ◆ Cost of auditing vs. benefits
- ◆ Significance of matters to which audit procedures are applied

Minimum skills required include:

- ◆ Proficiency in accounting principles/techniques
- ◆ Understanding of management principles
- ◆ Understanding of compact/St. Croix Chippewa/NIGC minimum internal control issues

Internal auditors should maintain their technical competence through a minimum of 16 hours annual continued education with the approval of the Chairman of the Gaming Commission. Continued educations can include, but are not limited to, seminars, on the job training, reference materials, etc.

Scope of Work

The scope of work should encompass the examination and evaluation of the adequacy and effectiveness of the organizations system of internal control and quality of performance in carrying out responsibilities.

Native American Preference Given in Accordance with P.L. 93-638 and Amendments

EEPID	Employee Printed Name	Employee Signature	Date
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Supervisor Printed Name	Supervisor Signature	Date
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*These are expected to be updated regularly as responsibilities come and go, and will be used to notify employee annually. All signatures are required.