

**DEPARTMENT OF ADMINISTRATION - DIVISION OF GAMING
OFFICE OF INDIAN GAMING AND REGULATORY COMPLIANCE
POSITION DESCRIPTION - AUDITOR - 315355**

POSITION SUMMARY

The Wisconsin Division of Gaming, Office of Indian Gaming and Regulatory Compliance (OIGRC), is responsible for the oversight of 25 Tribal gaming locations operated by 11 federally recognized Wisconsin Tribes.

Under the close progressing to limited supervision of the OIGRC Audit Program Supervisor, this position performs complex and routine audits of all Tribal gaming facilities to monitor compliance with the provisions of the Compacts and Tribal internal controls. This function includes the review of Tribal accounting information and Tribal internal control procedures. The position is also responsible for development and maintenance of software applications to assist in the audit function. In addition, this position will analyze and verify tribal gaming revenue information submitted to the OIGRC Information Systems and determine payment amounts due to the state based upon percentages of revenue as required by the State/Tribal Compacts and Amendments.

This position is also responsible for administrative duties which include the addressing of legislative and casino patron complaints, preparation of informational materials regarding Tribal gaming and the maintenance of logs and reports to continually monitor Tribal gaming operations.

GOALS AND WORKER ACTIVITIES

75% A. AUDITS.

Assist in performing complex and routine financial (accounting) field audits to monitor compliance with GAAP and GAAS standards, internal control standards, State/Tribal Compacts, the Indian Gaming Regulatory Act, administrative rules, policies and state statutes.

- A1. Interpret State/Tribal Compact provisions to determine the criteria for performance of Compact payment audits of Tribal gaming facilities.
- A2. Draft correspondence for the Supervisor for the parties being audited explaining audit procedures, document submission requirements and audit schedules.
- A3. Prepare for audits including the completion of audit notification letters, audit work papers, audit reports, audit interviews and entrance & exit conference presentations.
- A4. Conduct payment audits and calculate the net win and payment amounts including verifying any variances in data and prepare report of findings and recommendations for corrective action for presentation to Tribal gaming authorities.
- A5. Verify all findings are properly cited and have sufficient support and that net win, payment and handle amounts are accurate within the audit report and can be referenced back to the audit work papers.
- A6. Perform follow-up audits to determine what corrective actions have been taken and prepare additional reports and monitor corrective actions as necessary.

- A7. Answer practice and procedure questions pertaining to audits for Division staff, Tribal officials, casino staff and members of the public.
- A8. Meet with Tribal council and Tribal gaming commissions regarding the conduct and findings of audits, including preliminary interviews and exit conferences to discuss findings.
- A9. Provide expert testimony at hearings.
- A10. Conduct audits of electronic games of chance operation at Tribal gaming facilities, including the analysis of Slot Accounting System reports, to determine levels of machine performance and identify areas of non-compliance with the Compacts.
- A11. Audit table games in the field for compliance with minimum internal control standards and the Compacts including review of game play, table game accounting and security.
- A12. Audit procedures used by casino staff in the conduct of the drop and count of monies from electronic games of chance and table games for compliance with internal control procedures and minimum internal control standards.
- A13. Audit internal casino procedures for Compact and minimum internal control standard compliance, including monitoring of internal procedures for contracting with gaming-related vendors, security and surveillance, internal auditing and accounting, backgrounding and training of employees, cage and vault operations and electronic games of chance security and maintenance.
- A14. Review the game testing laboratory recommendations regarding the testing of electronic games of chance and ancillary equipment for compliance with the Compacts and determine the effect of equipment changes on Tribal gaming facilities.
- A15. Review the findings of the independent audits of Tribal gaming facilities and identify specific corrective actions to be taken by the Tribes.
- A16. Perform unannounced audits of Tribal gaming facilities; identify Compact violations and remedial action to be taken by the Tribes.
- A17. Work cooperatively with representatives and staff from the Department of Justice, State and Federal jurisdictions and national Tribal gaming authorities in the oversight of Tribal gaming.

20% B. ELECTRONIC DATA ANALYSIS

- B1. Using GAAP and Generally Accepted Auditing Standards (GAAS) to analyze and identify irregularities in tribal accounting data and reports received from OIGRC Information Systems on a daily basis.

- B2. Identify patterns of change in gross revenue being reported that may impact the percentage of revenue the state receives from tribal gaming. In accordance to accounting principles, conduct an investigation to determine the reasons for change in revenue.
- B3. Compile data to accumulate month and year-to-date totals of gross revenues for tribal gaming operations and compare the totals to prior month and prior year gross revenue totals to identify any variances in annual amounts.
- B4. Advise management of any large substantiated variances and recommend procedures to verify that the data is accurate and appropriate action is taken.
- B5. Prepare and review standard reports as required by the OIGRC Information System MICS. Assist in the development of custom reports as necessary and as requested by Division management and staff.
- B6. Review data transmissions from the Tribes on a daily basis to ensure all required transmissions are successfully received and perform follow up contacts with tribal contact personnel to ensure any data transmission issues are addressed and corrected immediately.
- B7. Perform analysis and maintenance of data received and maintained by the OIGRC Information Systems to ensure the integrity of the system's operation.
- B8. Answer practice and procedure questions pertaining to the OIGRC Information Systems for OIGRC staff, Division staff, casino staff and members of the public as directed by the Supervisor.

5% C. ADMINISTRATION.
Perform other administrative duties as needed.

- C1. Attend staff and Division meetings as directed by supervisor.
- C2. Identify problem areas in programs and practices and develop new procedures.
- C3. Assist in maintenance of audit records and investigative files.
- C4. Prepare responses to casino patron complaints and general correspondence for the Director's signature.
- C5. Provide support in other Indian gaming projects as directed by supervisor.
- C6. Monitor changes in technology and determine the effects on Tribal gaming operations.
- C7. Maintain logs and reports to monitor Tribal gaming operations on an ongoing basis.

KNOWLEDGE, SKILLS, AND ABILITIES

- Knowledge of Compacts, Indian Gaming Regulatory Act
- Knowledge of operation of electronic games
- Knowledge of tribal organizational structure
- Knowledge of minimum internal control standards
- Knowledge of general casino operational procedures
- Knowledge of the administrative rules, policies and state statutes related to gaming
- Knowledge of auditing procedures
- Knowledge of Generally Accepted Auditing Standards (GAAS)
- Knowledge of Generally Accepted Accounting Principles (GAAP)
- Investigative skills
- Computer skills
- Recordkeeping skills
- Oral and written communication skills
- Analytical skills
- Interpersonal skills

Special Requirements

- Periodic travel is required
- Must possess a valid driver's license that meets the State's Risk Management requirements