

Request for Records Disposition Authority

(See Instructions on reverse)

Leave Blank (NARA Use Only)

Job Number

NI-220-09-4

Date Received

9/25/09

Notification to Agency

In accordance with the provisions of 44 U.S.C. 3303a, the disposition request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10.

Date

8/30/10

Archivist of the United States

[Signature]

To: National Archives and Records Administration (NIR)
Washington, DC 20408

1. From: (Agency or establishment)

National Indian Gaming Commission (NIGC)

2. Major Subdivision

Division of Audits

3. Minor Subdivision

4. Name of Person with whom to confer

AnDrea Choate'

5. Telephone (include area code)

2-632-7003

6. Agency Certification

I hereby certify that I am authorized to act for this agency in matters pertaining to the disposition of its records and that the records proposed for disposal on the attached _____ page(s) are not now needed for the business of this agency or will not be needed after the retention periods specified; and that written concurrence from the General Accounting Office, under the provisions of Title 8 of the GAO Manual for Guidance of Federal Agencies:

is not required is attached has been requested

Signature of Agency Representative

[Signature]

Title

Records and FOIA Program Manager

Date (mm/dd/yyyy)

09/24/2009

Item Number	8. Description of Item and Proposed Disposition	9. GRS or Superseded Job Citation	10. Action taken (NARA Use Only)
71	<p>Division of Audits</p> <p>SEE ATTACHED</p>		

Item A: National Indian Gaming Commission (NIGC): MICS Audit Program

The Minimum Internal Control Standards (MICS) Audit Database is an electronic auditing tool that maintains the results of MICS. The primary focus of the Audit Division is to monitor compliance with the Commission's MICS, 25 CFR, part 542. This set of regulations establishes uniform standards that are effective and essential in protecting the integrity of Indian gaming. This database maintains the results of audit reports, auditor notes, electronic checklists, and work papers associated with audits conducted at Indian gaming operations. Reports, summaries, and statistics can be generated as needed.

1. Inputs

The audited results of each gaming operation performed on Indian lands are keyed into the database by Regional Auditors.

Disposition: **TEMPORARY**. Delete when data have been entered into the database and verified, or when no longer needed to serve as a backup to the database, whichever is later. (GRS 20/2b)

Superseded by:

DAA - GRS - 2017 - 0003 - 0002

DATE (MM/DD/YYYY):

05/31/2017

2. Master File

Files include minimum internal control standards (MICS) audit reports generated by the NIGC, auditor notes, checklist(s), correspondence, and working files.

Disposition: **TEMPORARY**. Cut-off files at end of calendar year. Destroy 8 years after cut-off or when no longer needed for business purposes.

Superseded by:

DAA - 0600 - 2017 - 0013 - 0001

DATE (MM/DD/YYYY):

3. Outputs

Audit reports and summaries are generated based on auditor's conclusions, notification of the tribe, and work performed. Files contain copies of final report issued by NIGC, to include any recommendations and responses indicating action taken to recommendations.

Disposition: **TEMPORARY**. Delete when the agency determines that they are no longer needed for administrative, legal, audit or other operational purposes. (GRS 20/5)

Superseded by:

DAA - GRS - 2017 - 0003 - 0002

DATE (MM/DD/YYYY):

05/31/2017

4. System Documentation

Disposition: **TEMPORARY**. Destroy or delete upon authorized deletion of the related electronic records or upon the destruction of the output of the system if the output is needed to protect legal rights, whichever is later. (GRS 20/11a1)

Superseded by:

DAA - GRS - 2013 - 0005 - 0003

DATE (MM/DD/YYYY):

06/12/2014

National Indian Gaming Commission (NIGC): Audited Financial Statement Database

Item B: The Audited Financial Statement Database is an electronic auditing tool that maintains the results of tribal financial audits. The primary focus of the Audit Division is to monitor compliance with the Commission's MICS, 25 CFR, part 542. This set of regulations establishes uniform standards that are effective and essential in protecting the integrity of Indian gaming. This database maintains information on tribal operation, tribal assets, gross revenue, and profits associated with financial audits conducted at Indian gaming operations. Reports for tribal compliance and key financial data are generated as needed.

1. Inputs

Financial information pertaining to the activity of tribal operations is entered from tribal financial statements.

Disposition: **TEMPORARY**. Delete when data have been entered into the database and verified, or when no longer needed to serve as a backup to the database, whichever is later. (GRS 20/2b)

~~Superseded by:~~

~~DAA - GRS - 2017 - 0003 - 0002~~

~~DATE (MM/DD/YYYY):~~

~~05/31/2017~~

2. Master File

The Audited Financial Statement Database maintains information about tribal operations including but not limited to: casino, tribe, location of tribal operations by name, state and identification number, CPA firm name, audited comments and/or opinions by that firm, current tribal assets, liabilities, revenue, distributions, current ratios and profit margins, debts, gross gaming revenue, management fees and letters, net income, risk assessment, financial statements, and financial, ratio and trend analysis reports.

Disposition: **TEMPORARY**. Cut off files at end of calendar year. Destroy 5 years after cutoff.

~~Superseded by:~~

~~DAA - 0600 - 2017 - 0013 - 0002~~

~~DATE (MM/DD/YYYY):~~

~~12/21/2017~~

3. Outputs

The system is used to generate financial, ratio and trend analysis reports. These reports assist in developing audit targets, and are put with the hard copy file in each region for investigator review.

Disposition: **TEMPORARY**. Delete when the agency determines that they are no longer needed for administrative, legal, audit or other operational purposes. (GRS 20/5)

~~Superseded by:~~

~~DAA - GRS - 2017 - 0003 - 0002~~

~~DATE (MM/DD/YYYY):~~

~~05/31/2017~~

4. System Documentation

Disposition: **TEMPORARY**. Destroy or delete upon authorized deletion of the related electronic records or upon the destruction of the output of the system if the output is needed to protect legal rights, whichever is later. (GRS 20/11a1)

~~Superseded by:~~

~~DAA - GRS - 2013 - 0005 - 0003~~

~~DATE (MM/DD/YYYY):~~

~~06/12/2014~~