

## Request for Records Disposition Authority

Records Schedule Number	DAA-0600-2017-0013
Schedule Status	Approved
Agency or Establishment	National Indian Gaming Commission
Record Group / Scheduling Group	Records of the National Indian Gaming Commission
Records Schedule applies to	Major Subdivision
Major Subdivision	Division of Compliance
Minor Subdivision	Tribal Audit
Schedule Subject	Tribal Audit Database Systems
Internal agency concurrences will be provided	No

### Background Information

The National Indian Gaming Commission (NIGC) was created in 1988 with the passage of the Indian Gaming Regulatory Act (IGRA), which was enacted to support and promote tribal economic development, self-sufficiency, and strong tribal governments through the operation of gaming on Indian lands. The Act provides a statutory basis for the federal regulation of Indian gaming. IGRA establishes the Commission to regulate and support tribal gaming as a means of generating revenue for tribal communities. See 25 U.S.C. § 2704.

The NIGC is committed to fulfilling its responsibilities by:

- regulating and monitoring certain aspects of Indian gaming;
- coordinating its regulatory responsibilities with tribal regulatory agencies
- providing training and technical assistance to tribal regulatory agencies;
- reviewing and approving tribal gaming ordinances and management agreements;
- reviewing the backgrounds of individuals and entities to ensure the suitability of those seeking to manage or invest in Indian gaming;
- overseeing and reviewing the conduct and regulation of Indian gaming operations;
- enforcing violations against the IGRA and its regulations; and
- referring law enforcement matters to appropriate tribal, Federal, and state entities.

The NIGC is comprised of a Chair, appointed by the President and confirmed by the Senate, and two additional commissioners

appointed by the Secretary of the Interior. The NIGC's organizational structure is composed of two main branches, the Office of General Counsel which handles legal affairs, and the Office of the Chief of Staff, which manages day-to-day activities and includes the Division of Compliance, Division of Finance, Division of Public Affairs, and the Division of Technology.

NIGC conducts tribal audits that focuses on compliance with IGRA, NIGC regulations and gaming best practices.

Item Count

Number of Total Disposition Items	Number of Permanent Disposition Items	Number of Temporary Disposition Items	Number of Withdrawn Disposition Items
2	0	2	0

GAO Approval

## Outline of Records Schedule Items for DAA-0600-2017-0013

Sequence Number	
1	Minimum Internal Control Standards (MICS) Audit Database Disposition Authority Number: DAA-0600-2017-0013-0001
2	Audited Financial Statement Database Disposition Authority Number: DAA-0600-2017-0013-0002

## Records Schedule Items

Sequence Number	
1	<p data-bbox="386 421 1209 451"><b>Minimum Internal Control Standards (MICS) Audit Database</b></p> <p data-bbox="386 472 1169 502">Disposition Authority Number      <b>DAA-0600-2017-0013-0001</b></p> <p data-bbox="386 523 1492 753">The MICS audit database maintains documents and data from MICS audits performed under 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 includes 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.</p> <p data-bbox="386 774 941 804">Final Disposition                      <b>Temporary</b></p> <p data-bbox="386 825 876 855">Item Status                              <b>Active</b></p> <p data-bbox="386 876 844 906">Is this item media neutral?          <b>Yes</b></p> <p data-bbox="386 927 844 1051">Do any of the records covered by this item currently exist in electronic format(s) other than e-mail and word processing?      <b>Yes</b></p> <p data-bbox="386 1072 844 1153">Do any of the records covered by this item exist as structured electronic data?                      <b>Yes</b></p> <p data-bbox="386 1174 1068 1234">GRS or Superseded Authority Citation      <b>N1-220-09-004 / A/2</b></p> <p data-bbox="386 1272 691 1302"><b>Disposition Instruction</b></p> <p data-bbox="386 1323 1396 1400">Cutoff Instruction                      <b>cut off at end of calendar year in which audit completed.</b></p> <p data-bbox="386 1421 1192 1451">Retention Period                      <b>Destroy 7 year(s) after cut off</b></p> <p data-bbox="386 1489 688 1519"><b>Additional Information</b></p> <p data-bbox="386 1540 971 1570">GAO Approval                          <b>Not Required</b></p>
2	<p data-bbox="386 1606 912 1636"><b>Audited Financial Statement Database</b></p> <p data-bbox="386 1657 1169 1687">Disposition Authority Number      <b>DAA-0600-2017-0013-0002</b></p> <p data-bbox="386 1708 1492 1959">The Audited Financial Statement Database maintains documents and data from audited financial statements of tribal facilities that is collected under 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 includes information on tribal operations, tribal assets, gross revenue, and gaming profits including but not limited to: casino, tribe, location of tribal operations by name, state and identification number, CPA firm name, audited comments and/or</p>

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.. Reports for tribal compliance and key financial data are generated as needed.

Final Disposition Temporary

Item Status Active

Is this item media neutral? Yes

Do any of the records covered by this item currently exist in electronic format(s) other than e-mail and word processing? Yes

Do any of the records covered by this item exist as structured electronic data? Yes

GRS or Superseded Authority Citation N1-220-09-004 / B/2

Disposition Instruction

Cutoff Instruction cut off at end of calendar year in which audit completed

Retention Period Destroy 7 year(s) after cut off

Additional Information

GAO Approval Not Required

## 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 in this schedule are not now needed for the business of the agency or will not be needed after the retention periods specified.

## Signatory Information

Date	Action	By	Title	Organization
09/25/2017	Certify	Tim Osumi	Records Manager	Technology Division - Records Management Program
10/24/2017	Return for Revision	Carla Simms	Archives Specialist	National Archives and Records Administration - RDSC: Cartographic Branch
10/26/2017	Submit For Certification	Tim Osumi	Records Manager	Technology Division - Records Management Program
10/26/2017	Return to Submitter	Tim Osumi	Records Manager	Technology Division - Records Management Program
10/26/2017	Submit For Certification	Tim Osumi	Records Manager	Technology Division - Records Management Program
10/26/2017	Certify	Tim Osumi	Records Manager	Technology Division - Records Management Program
12/14/2017	Submit for Concurrence	Carla Simms	Archives Specialist	National Archives and Records Administration - Records Management Operations
12/19/2017	Concur	Margaret Hawkins	Director of Records Management Services	National Records Management Program - ACNR Records Management Services
12/19/2017	Concur	Margaret Hawkins	Director of Records Management Services	National Records Management Program - ACNR Records Management Services
12/21/2017	Approve	David Ferriero	Archivist of the United States	Office of the Archivist - Office of the Archivist