

Request for Records Disposition Authority

Records Schedule Number	DAA-0600-2017-0005
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 Group
Schedule Subject	Audit Information Received from Tribes and/or Acquired via National Indian Gaming Commission Audits of Tribal Gaming Operations.
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.

Item Count

Number of Total Disposition Items	Number of Permanent Disposition Items	Number of Temporary Disposition Items	Number of Withdrawn Disposition Items
8	0	8	0

GAO Approval

Outline of Records Schedule Items for DAA-0600-2017-0005

Sequence Number	
1	Audited Financial Statements
1.1	Tribal Gaming Operations Financial Information Disposition Authority Number: DAA-0600-2017-0005-0001
1.2	Analysis of Audited Financial Statements Disposition Authority Number: DAA-0600-2017-0005-0002
2	Minimum Internal Control Standards (MICS) Audits Final Reports and Cover Letters Disposition Authority Number: DAA-0600-2017-0005-0003
3	NIGC Annual Fees Audits Final Reports Disposition Authority Number: DAA-0600-2017-0005-0004
4	Internal Audits Final Reports Disposition Authority Number: DAA-0600-2017-0005-0005
5	Generally Accepted Accounting Principles (GAPP) Audits Final Reports Disposition Authority Number: DAA-0600-2017-0005-0006
6	Auditors Working Files Disposition Authority Number: DAA-0600-2017-0005-0007
7	Audit Follow Up Reports Files Disposition Authority Number: DAA-0600-2017-0005-0008

Records Schedule Items

Sequence Number	
1	<p>Audited Financial Statements Audited financial statements of each gaming operation on Indian lands submitted pursuant to 25 CFR Part 571. Files include audit reports submitted by gaming operations, financial statements or accountings submitted by gaming operations, and management letters submitted by gaming operations that set forth the results of the actual audit. Tribes are to submit reports within 120 days of the fiscal year end of each gaming operation.</p>
1.1	<p>Tribal Gaming Operations Financial Information Disposition Authority Number DAA-0600-2017-0005-0001</p> <p>Tribal gaming operation's Audited Financial Statements, Agreed Upon Procedures (AUP) report and Management Letter. Tribes are required to submit these documents within 120 days of the gaming operations fiscal year end.</p> <p>Final Disposition Temporary</p> <p>Item Status Active</p> <p>Is this item media neutral? Yes</p> <p>Do any of the records covered by this item currently exist in electronic format(s) other than e-mail and word processing? No</p> <p>GRS or Superseded Authority Citation N1-220-12-2 / 1 N1-220-97-6 / 35b</p> <p>Disposition Instruction</p> <p>Cutoff Instruction Cutoff files at end of calendar year.</p> <p>Retention Period Destroy 7 year(s) after cutoff</p> <p>Additional Information</p> <p>GAO Approval Not Required</p>
1.2	<p>Analysis of Audited Financial Statements Disposition Authority Number DAA-0600-2017-0005-0002</p> <p>Analysis of Audited Financial Statements, Agreed Upon Procedures Report and Management Letter of Gaming Operations</p> <p>Final Disposition Temporary</p> <p>Item Status Active</p>

2	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?	No
	Disposition Instruction	
	Cutoff Instruction	Cutoff at end of calendar year.
	Retention Period	Destroy 7 year(s) after cutoff
	Additional Information	
	GAO Approval	Not Required
	Minimum Internal Control Standards (MICS) Audits Final Reports and Cover Letters	
	Disposition Authority Number	DAA-0600-2017-0005-0003
	Final Reports of audits of Tribal gaming operations, the objective of which is to measure a gaming operation's compliance with Minimum Internal Control Standards (MICS).	
	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?	No
3	Disposition Instruction	
	Cutoff Instruction	Cut off at end of calendar year.
	Retention Period	Destroy 7 year(s) after cutoff
	Additional Information	
	GAO Approval	Not Required
	NIGC Annual Fees Audits Final Reports	
	Disposition Authority Number	DAA-0600-2017-0005-0004
	Final Reports of tribal fees audits. These audits check to make sure that NIGC fees are accurately assessed.	
	Final Disposition	Temporary
	Item Status	Active

4	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?	No
	Disposition Instruction	
	Cutoff Instruction	Cutoff at end of calendar year.
	Retention Period	Destroy 7 year(s) after cutoff
	Additional Information	
	GAO Approval	Not Required
	Internal Audits Final Reports	
	Disposition Authority Number	DAA-0600-2017-0005-0005
	These audits are of tribal gaming operations and seek to confirm that operational and financial systems are in compliance with NIGC regulations.	
5	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?	No
	Disposition Instruction	
	Cutoff Instruction	Cutoff at end of calendar year.
	Retention Period	Destroy 7 year(s) after cutoff
	Additional Information	
	GAO Approval	Not Required
	Generally Accepted Accounting Principles (GAPP) Audits Final Reports	
	Disposition Authority Number	DAA-0600-2017-0005-0006
	Generally Accepted Accounting Principles Audits of tribal gaming operations.	
	Final Disposition	Temporary
	Item Status	Active
	Is this item media neutral?	Yes
	Do any of the records covered by this item currently exist in	No

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electronic format(s) other than e-mail and word processing?

Disposition Instruction

Cutoff Instruction

Cutoff at end of calendar year.

Retention Period

Destroy 7 year(s) after cutoff

Additional Information

GAO Approval

Not Required

Auditors Working Files

Disposition Authority Number

DAA-0600-2017-0005-0007

Typically includes internal reports, draft copies, work papers, checklists and correspondence that normally are accumulated during an audit.

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?

No

Disposition Instruction

Cutoff Instruction

Cutoff at end of calendar year.

Retention Period

Destroy 7 year(s) after cutoff

Additional Information

GAO Approval

Not Required

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Audit Follow Up Reports Files

Disposition Authority Number

DAA-0600-2017-0005-0008

Typically includes notations of corrective actions, follow-up reports, and files from subsequent follow-up site visits.

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?

No

Disposition Instruction	
Cutoff Instruction	Cutoff at end of calendar year.
Retention Period	Destroy 7 year(s) after cutoff
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
03/28/2017	Certify	Tim Osumi	Records Manager	Technology Division - Records Management Program
06/21/2017	Return for Revision	Valerie Terray	Archives Specialist	National Archives and Records Administration - Records Management Services
08/22/2017	Submit For Certification	Tim Osumi	Records Manager	Technology Division - Records Management Program
08/22/2017	Certify	Tim Osumi	Records Manager	Technology Division - Records Management Program
10/26/2017	Submit for Concurrence	Valerie Terray	Archives Specialist	National Archives and Records Administration - Records Management Services
10/27/2017	Concur	Margaret Hawkins	Director of Records Management Services	National Records Management Program - ACNR Records Management Services
10/27/2017	Concur	Margaret Hawkins	Director of Records Management Services	National Records Management Program - ACNR Records Management Services
10/30/2017	Approve	David Ferriero	Archivist of the United States	Office of the Archivist - Office of the Archivist