



**POSTED: JULY 6,2022      DEADLINE: Until Filled**

**JOB DESCRIPTION**

**POSITION:**                      **Internal Auditor**

**DEPARTMENT:**                **PEFC/Gaming**

**LOCATION:**                        **Resort**

**SUPERVISOR:**                 **Gaming**

**EMPLOMENT:**                **Full-Time**

**PAY GRADE/SALARY:**    **Pay Grade 16 (\$18.00 - \$26.22 )**

**DESCRIPTION:**

The purpose of this position is to ensure that the Gaming Operation meets the Minimum Internal Control Standards (MICS) of the National Indian Gaming Commission (NIGC) (as well as established Tribal, State, and Federal regulatory requirements.) The Internal Auditor is also responsible for communicating any instances of non-compliance or any material weaknesses in the casino’s internal control system to casino management and to the Gaming Commission. The Internal Auditor will work closely with Compliance Officers in investigating criminal activities, and will have the lead in directing investigations of casino-related financial improprieties, such as shortages, cage or vault theft, accounting fraud, etc.

**RESPONSIBILITIES:**

- Perform compliance audits to Tribal and National Indian Gaming Commission (NIGC) minimum internal controls standards (MICS).
- In accordance with NIGC regulations conducts MICS audit twice a year.
- Develop audit plan for the year.
- Investigate and make recommendations regarding material exceptions or deviations.

- Investigate and report findings on variances with the cage and vault.
- Follow-up on previously reported violations and deviations to ensure that management has taken corrective action.
- Prepare work paper to document audit findings.
- Review department policies and procedures – Internal Controls.
- Observe and analyze department procedures to ensure compliance with company policy and gaming regulations.
- Evaluate controls in relation to cost/benefit analysis.
- Prepare audit reports for PEFC and General Manager and conduct entrance and exit interviews with department personnel.
- Perform follow-up reviews to determine management responses to noted exceptions are being carried out.
- Perform non-MICS audits and other special projects as requested by PEFC.
- Non-gaming audits or operations assessments.
- Compliance with bank loan covenants.
- Review financial statements for risk assessments and ensure accurate and consistent reports.
- Develop controls to safeguard company assets.
- Develop department benchmarks and compare actual results to budgeted results.
- Develop regular formal communication process between PEFC, General Manager, Controller, IT Director, and external auditors.

### **PHYSICAL REQUIREMENTS:**

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions. The noise level in the work environment is usually quiet. Ability to stoop, bend, or kneel to retrieve file reports. Ability to perform all essential functions of the position.

### **MINIMUM QUALIFICATIONS:**

- Strong P.C. skills required.
- Willingness to attend training off-site.
- Strong and diversified written and verbal communication skills required.
- Strong problem solving, mediation, coaching, and consulting skills.
- Highly organized in maintain files.
- Knowledge of slot equipment & operations required.
- Ability to maintain a high level of energy and take a proactive and strategic approach to dealing with issues.
- Ability to work collaboratively and communicate effectively with team members at all levels of the organization.
- Must be 18 years of age.
- Must be able to obtain a gaming license.
- Must pass pre-employment drug test and background check.

**PREFERRED QUALIFICATIONS:**

- Gaming experience.
- Experience working with spreadsheet programs.
- Knowledge sensitivity to Native American Culture.

*The above statements are intended to describe the general nature and level of work performed by people assigned to this classification. They are not intended to be construed, as an exhaustive list of all responsibilities, duties and skills required of personnel so classified. Management retains the right to add or to change the duties of the position at any time. Must be able to pass a pre-employment drug screen and applicable background checks related to the position.*

**Date Approved by the Public Enterprise Finance Commission (PEFC): 10/14/2016**

**Northern Waters Casino Resort**

**P.O. Box 129, N5384 US 45**

**Watersmeet MI, 49969**

**Email: [hr@lvdcasino.com](mailto:hr@lvdcasino.com)**

**Website: <http://www.lvdcasino.com/Content/Careers.cfm>**

**Phone: 906-358-4226 Ext. 7318**

**Fax: 906-358-4913**

**Sign \_\_\_\_\_ Date \_\_\_\_\_**