

EMPLOYMENT CLASSIFICATION: FULL-TIME
DEPARTMENT: INTERNAL AUDIT
FLSA CLASSIFICATION: EXEMPT
REPORTS TO: GAMING COMMISSION

POSITION OVERVIEW

Oversee the day-to-day operations of the Internal Audit Department and conduct various audit activities to ensure adherence with all federal and Tribal-state compact and regulations, and promote the highest standard of integrity, the safeguarding of assets, and the economical and efficient use of resources. Manage the overall development and progression of the Internal Audit Program.

ESSENTIAL JOB FUNCTIONS

The information provided below encompasses the functions and capabilities linked with this position.

Duties and Responsibilities

The individual in this position is expected to engage in the following work-related activities.

- Directly manage all Internal Audit department staff, including recruiting, hiring, training, assigning, and directing work, evaluating performance, disciplining as necessary, addressing employee concerns, and guiding professional development.
- Develop, implement, and administer annual department budget in a manner that ensures the purchase of quality products and services at competitive pricing.
- Liaison with Commissioners directly regarding department goals and objectives, government audits and visitations, internal audit results, and other critical issues.
- Develop and execute plans and strategies to meet department goals and objectives.
- Identify the need for, develop, modify, maintain, disseminate, and implement departmental Standard Operating Procedures (SOP), internal control procedures, and other guidance documents to comply with Minimum Internal Control Standards (MICS), incorporate regulatory best practices, adapt to regulatory changes, and provide proper guidance to those carrying out departmental responsibilities.
- Compare and contrast property controls with regulatory requirements and generally expected internal controls.
- Annually evaluates and updates the Internal Audit Program to include the Internal Audit Plan, Internal Audit Procedures, and any other program updates.
- Develop detailed audit plans and programs, and conduct and oversee timely and independent audits of gaming activities to determine the reliability and integrity of information, the safeguarding of assets, the economical and efficient use of resources, and compliance with regulations, policies, and procedures.
- Provide framework testing and evaluate financial records and operational systems for compliance, including establishing a schedule and creating testing and examination documents in compliance with MICS.
- Ensure all audits are properly conducted and documented in accordance with professional and departmental standards.
- Manages the process for creating audit programs for new company/property initiatives.
- Identify and document business processes and controls in order to evaluate risks and controls.
- Review monthly financial statements and audits of gaming activities, develop recommendations to address audit results for Commission approval, and communicate approved recommendations to appropriate parties.
- Evaluate, prepare, and present to the Commission the Financial Statement Review in accordance with established procedures.
- Facilitate meetings to discuss audit findings with management.
- Attend and participate in meetings with the Commission, completing follow-ups as assigned.
- Train all department directors on relevant internal controls.
- Assist other departments with non-compliance concerns and investigations.
- Other duties as assigned.

Skill Profile

The individual in this position is expected to possess and exhibit the following knowledge, skills, and abilities.

- Ability to interact and collaborate with line employees, managers, executives, and outside auditors.
- Demonstrate a commitment to and value for conducting oneself in accordance with the highest standards of integrity and ethical behavior in compliance with all applicable laws, rules, and regulations.
- Develop and maintain a thorough understanding of Tribal accounts, financial processes and systems, policies, and procedures.
- Maintain advanced working knowledge of Generally Accepted Accounting Principles (GAAP), Generally Accepted Auditing Standards (GAAS), and Tribal Gaming Internal Control over Financial Reporting.
- Maintain advanced working knowledge of gaming regulations, and internal controls, policies, and procedures.
- Ability to carry out advanced mathematical computations, including probability and statistical inference, fractions, percentages, ratios, and proportions.
- Demonstrate a high degree of accuracy and attention to detail in all tasks.
- Ability to define problems, collect data, establish facts, and draw valid conclusions in the context of standard situations with common, predictable variables.
- Ability to read, analyze, and interpret governmental regulations, financial reports, and legal documents.
- Ability to effectively communicate information and ideas, particularly to Commissioners, and regulatory agencies, as well as compose clear, effective, and grammatically correct reports, procedures, and business correspondence appropriate for the intended audience.
- Ability to make sound and timely informed decisions in complex situations.
- Ability to work in a professional manner in an environment with individuals from many different cultures and backgrounds.
- Ability to work independently with minimum direction.
- Working knowledge of MS Office, including document creation and editing in Word, messaging and calendaring in Outlook, and performing routine tracking and complex computations in Excel.

Capability Requirements

The following capabilities are required to perform the essential functions of this position.

- Effectively communicate with others verbally and in writing, including by phone, e-mail, or in person.
- Understand, remember, communicate and apply routine and complex regulations, oral and/or written instructions, and factual information.
- Maintain sustained concentration on computer screens, and use keyboards and a variety of peripherals.
- Maintain sustained concentration and focus in a moderately noisy environment.
- Remain in a stationary position (sitting or standing) for extended periods of time, and move about the property occasionally.
- Exert up to 20 pounds of force occasionally and/or up-to 10 pounds of force frequently, to lift, carry, push, pull, or otherwise move objects.
- Tolerate working in a confined space for prolonged periods of time with sustained exposure to moderate noise and tobacco smoke.

Minimum Qualifications

The following are required of an employee in this position.

- Three years experience and/or training in a similar position, or equivalent combination of education and experience.
- Three years experience in internal auditing and management related to gaming, preferably tribal gaming, including testing and assessment of internal controls over financial reporting.
- Bachelor's degree in Accounting, Finance, or other related field, or four-year degree with sufficient courses in Accounting and Auditing.
- Current PGC Class "A" Gaming License.

- Ability to periodically travel locally, regionally, and nationally to training and other events.
- Must be age 21 or older.
- Requires passing background check, credit check, and drug screening upon hire.

Acknowledgment of Expectations

I have read and understand the essential functions of this position, including the necessary capabilities, and can perform these with or without reasonable accommodation. I understand that I can request reasonable accommodation, should one be necessary for me to carry out the essential functions of this position. I also acknowledge that the functions and capabilities of this position may change in the future, with or without notice. Additionally, I consent to the exclusive jurisdiction of the Pechanga Band of Luiseno Indians and the rules of its Gaming Commission.

Employee Name

Employee Signature

Date