

Akiachak Activity Report

General Information:

The December 31, 1999 deadline came and passed without the Akiachak IRA Council taking action on revising the trash haul utility ordinance and passing the water and sewer utility ordinance. The Council is also trying to get its auditor to complete a couple of audits (FY96 - FY98) with limited success. Their auditor is finally completing two of the audits, which were due last March 1999. The Tribe has decided that the FY98 audit will be done by a different CPA firm. Leroy Seppilu, RUBA staff, has not been able to determine if Akiachak Electric Company has improved its collections of electric bills from customers who are behind. RUBA staff is working with the CEO to set up payment plans for debts to vendors. The major vendor owed may be the federal government for grant funds used for purposes other than what the funds were intended for according to the grant requirements. This deadline was imposed by DEC/VSW because of the slow progress being made on adopting and implementing water and sewer policies and retiring debts to vendors by the Native Village of Akiachak.

Observations and Recommendations:

Finances — The Tribe's CPA is finally in the process of completing FY96 and FY97 audits after months of delays and frustration of trying to contact him for progress reports. The Tribe will be contracting with another CPA firm to have an audit done for FY98. Preliminary indications are of serious debt issues.

Accounting Systems — USTI Accounting software program may still be purchased and used by the Tribe's accounting department for billing and financial record keeping. Training of bookkeeping department is being conducted by Common Sense Accounting.

Tax Problems — The status of payroll tax payments is not known until the audits are completed and examined. RUBA staff should know by next quarter when the audits are examined.

Personnel System — The business manager, who was temporarily hired by a previous CEO, has been let go and the Tribe has opened the position for hire. The CEO had not been pleased with his performance in the past.

Organizational Management — CEO, Jackson Lomack, likes the idea of being the supervisor of the personnel in the water and sewer utility department if it is created.

Leadership/Governance — The Council did not take action on passing the proposed water and sewer utility ordinance even though it was presented to them a couple of times. RUBA staff was told that the Council would have work sessions to consider the ordinance.

Operation of Utility — The water and sewer utility project is in the process of being halted until the Tribe meets all the directives imposed by DEC/VSW. There will be no construction this summer. The Council has not passed the water and sewer utility ordinance to date that was given to them for review last year. We are also back to implementing a utility department with a utility clerk and operators.

Ranking

1 = Inadequate

4 = Adequate to meet minimum requirements

7 = Exceeds requirements

Category	1	4	7
Finances	X		
Accounting Systems		X	
Tax Problems		X	
Personnel System		X	
Organizational Management		X	
Leadership/Governance		X	
Operation of Utility	X		