

Akiachak Activity Report

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General Information:

Akiachak Native Community (ANC) has finally received its FY96 and FY97 audits. The CPA was very slow at completing these. The audits reveal several findings in which basic financial record keeping procedures need to be corrected or better procedures implemented.

A water & sewer utility ordinance was read and introduced to Akiachak IRA Council by RUBA staff. After making some minor corrections, CEO told RUBA staff that he would get back with RUBA after an ordinance expert looks it over. To date, CEO has not gotten back with RUBA concerning the ordinance.

Observations and Recommendations:

Finances — FY96 and FY97 audits were finally completed! The audit reports reveal what has been obvious. The Tribe is deeply in debt and the finance department staff are not adequately trained. Most of the recommendations by the auditor to make improvements are basic accounting procedures for sound financial management.

Accounting Systems — One of our RUBA staff has recommended against purchasing and using USTI accounting software program due to the complexity of using it. The costs of purchasing it and subscribing for yearly upgrades are exorbitant as well. Next quarter a contractor will be selected to upgrade their accounting procedures.

Tax Problems — The Tribe has not done anything to make improvements from the last quarter.

Personnel System — The audits reveal the finance department personnel needing major training in basic accounting procedures. This department needs a major overhaul before any improvements can be made. There are many other personnel policy issues to be addressed.

Organizational Management — Everything in this area is at standstill. It is very difficult to get Akiachak Native Community (ANC) to do anything at all. ANC staff needs to make improvements on reports to the council and the granting agencies. A better understanding of roles is needed.

Leadership/Governance — I think one of the major problems that the Tribal Council has is that the CEO position is an elected position and, therefore, not accountable to the Council. This may be partly to blame for the poor financial condition the tribe is currently in. The CEO and the finance department have not made financial reports to the Council in years.

Operation of Utility — The Tribe has not taken action on adopting a water & sewer utility ordinance, which was presented to the Council at the beginning of last quarter. The CEO was supposed to present it to their ordinance expert and then have the Council pass it. This has not been done to date. RUBA staff does not expect anything to be done during the next quarter due to the fact that just about everyone will be busy with subsistence fishing and hunting.

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		