

Beaver Activity Report

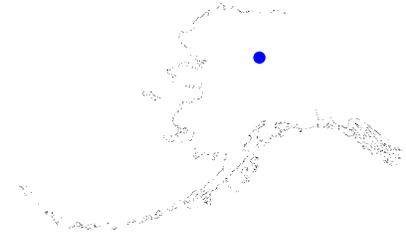
Community Overview

Lead RUBA Staff: Eileen Kozevnikoff, Fairbanks Office

2001 Population: 84

Region: Interior

Local Government: Village Council



The Village Council operates the one central watering point and the Electrical Company. The Village Council is the policy making body for the utilities, however, they have delegated management of the electric utility to committee for the past year.



Most residents haul water from the new water treatment plant/washeteria and use honeybuckets or outhouses for sewage disposal. The school maintains their own well.

A Master Plan is underway to study system improvements needed to provide a community system.

General Information

One trip was made to Beaver this period for the purpose of assisting in financial record keeping for the electric utility. Management of the electric utility was turned over to a “committee”. The electric utility had staff turnover and consequently the door to the office was locked in July. Other than the power plant continuing to operate no other activities with respect to the electric utility have taken place. After going through the financial records, we met with the committee with our findings and met separately with the chief to inform her of the findings.

Observations and Recommendations

Finances — The Council has adopted a budget and financial reports are being prepared. Staff report to the council on a monthly basis. The electric utility has not been providing reports to anyone, they have allowed lending money to tribal members (\$70,000.00) and were not paying bills (outstanding bills = \$50,000.00).

Accounting Systems —The tribe implemented the QuickBooks program and uses it effectively. They utilize a chart of accounts, accounts payable and receivable; payroll system, cash receipt system and they do bank reconciliations. The financial records for the electric utility is done manually. As of July 2001 there is nothing in place.

Tax Problems —The tribe is current with taxes for everything except the electric utility. Payroll taxes have not been paid for about one year.

Personnel System —The tribe has a Personnel Policy that needs revision. Some staff have job descriptions – others do not. They also have written hiring policies and adequate employee files. They do not do staff evaluations.

Organizational Management — They know they own and operate the utility services. The Council meets as required and on short notice as needed. The Council meets and discusses many issues including utility services and sets policy for the utility. All positions are filled with competent personnel and if certification is a requirement, the council assures they receive the training for certification. The Council has adopted a utility ordinance to operate its facility and they comply with the “Open Meetings Act” for all meetings. They do not have an Organizational Chart.

Operation of Utility — The Primary Operator is not certificated; the alternate is OIT certified. They have a preventive maintenance plan but don’t use it. They do not have an inventory control list nor do they have a critical spare parts list.

If the electrical utility were run as it should have been, minimum requirements would be met in most of the categories below.

Category	Inadequate	Meets Minimum Requirements	Exceeds Minimum Requirements
Finances	X		
Accounting Systems	X		
Payroll Taxes	X		
Personnel System	X		
Organizational Management	X		
Operation of Utility	X		

Anticipated Activity

- Continue to monitor the electric utility to see if they follow through on the recommendations of our internal audit.
- Assist the tribe in getting training for staff, job descriptions, staff evaluations and an organizational chart