

Tununak Activity Report

Paul Chimiugak, RUBA LGS – Bethel office
Marita Hanson, LGS – Bethel office

General Information:

The administrator has completed their Payroll Taxes and made the adjustments on the quarterly reports. It seems that IRS in Ogden, Utah has assigned an EIN in error. The Elders Council has two EIN's. One is for the Tununak Traditional Tribal Elders Council and the other for Tununak Traditional Council.

The administrator also has to send in Request for Collection Due Process Hearing to IRS, he said that IRS has sent them a Notice of Federal Tax Lien. Paul has requested Monthly Financial Reports and has not received any to date. Paul called the administrator. He said that he is trying to keep up with the accounting and day to day activities and can't get the financial report completed.

The administrator called Paul and said that he darkened the wrong quarter on the 8109-B Federal Tax Liability Form and he will call IRS to make the correction. He has also faxed in the appeal for hearing to IRS.

Paul asked him about him setting up a budget and he said that he has a problem with setting up a budget and making financial reports. The RUBA LGS faxed him a budget manual to use as a guideline. Harry Lincoln was hired as the administrative assistant and he is reviewing the financial management system that Cowater of Alaska set up for the flush tank and haul system. RUBA LGS told the administrator that the billing system from the MFRS is a much simpler to understand and use.

The administrator was asked about the Ekonomik Check Register and whether he was keeping it current. He said he was but he hasn't done any bank reconciliations since the bookkeeper left. He also said that his cross footing was off by about \$600.00. Paul told him that he would check out where he went wrong on his next trip.

The administrator said that he is completely current on payroll taxes since January 2000. With the only bookkeeper that knew bookkeeping resigned from their administration, the question now is whether their check register and accounting system is going to be kept up to date. A reassessment will have to be done. The only office employees they have now is the administrator and the administrative assistant.

Observations and Recommendations:

Finances — Their only revenue sources are the bingo and pull-tab operations, washeteria and the flush tank and haul system.

Accounting Systems — They are using the approved accounting system we set in place. But with the bookkeeper resigned, we don't know the integrity of the system now. The next trip out will have to be to make a reassessment. The administrative assistant said that he is using Cowater's financial management set up and he has caught up to date on the entries.

Tax Problems — They are keeping current for the year 2000 according to the copies of payment they sent to our department and to IRS. They still owe IRS and DOL for the past years since the dissolution of their city.

Personnel System — They need to pass personnel policies. They do have copies of some job descriptions.

Organizational Management —The administrator and the administrative assistant are the only employees now in the Elders Council office.

Leadership/Governance — Amy Kanrilak, President has resigned from her position.

Operation of Utility — The project has been put on hold because of the debt owed to IRS and DOL. However, with the TTC keeping current with their present taxes might help to restart the project. At least they agreed to cooperate and improve their management system.

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	