PROGRAM 9 – RURAL UTILITY BUSINESS ADVISOR (RUBA) PROGRAM
DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

I. PROGRAM OBJECTIVES

The Rural Utility Business Advisor (RUBA) program provides rural communities with technical assistance and training on the business and financial administration of their utilities. The program includes federal money (CFDA 66.202) from the U.S. Environmental Protection Agency (EPA), as well as State of Alaska match money.

II. PROGRAM PROCEDURES

There are no specific statutes or regulations governing the administration of the program. The program is restricted to outputs and procedures under the Federal Funding Agreement that is executed on a yearly basis.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED AND UNALLOWED -

Compliance Requirement: RUBA provides assistance to any entity that provides public sanitation services and meets the requirements of the annual Federal Funding Agreement.

Suggested Audit Procedures: Review the Federal Funding Agreement, identify any other applicable compliance provisions, and verify that the requirements were met.

B. ELIGIBILITY -

Compliance Requirement: RUBA provides assistance to communities of 1,500 or less in population per the current Federal Funding Agreement.

Suggested Audit Procedures: The auditor is not expected to verify eligibility.

C. MATCHING, LEVEL OF EFFORT AND/OR EARMARKING REQUIREMENTS -

Compliance Requirement: The Federal Funding Agreement will identify any matching, level of effort, or earmarking requirements.

Suggested Audit Procedures: Review the Federal Funding Agreement, identify any matching, level of effort, or earmarking requirements, and verify that the requirements were met.

D. REPORTING REQUIREMENTS -

Compliance Requirement: The Federal Funding Agreement will specify the schedule by which periodic progress and financial reports are to be submitted.

Suggested Audit Procedures: Examine reports and supporting documentation and verify completeness, accuracy and timeliness of submission. Verify that required approvals were obtained and that

expenditures and matching contributions were within the period specified in the agreement.

E. SPECIAL TESTS AND PROVISIONS -

Compliance Requirement: The Federal Funding Agreement will identify any other compliance requirements to which the recipient is to adhere.

Suggested Audit Procedures: Review the Federal Funding Agreement, identify any other applicable compliance provisions, and verify that the requirements were met.