



Request for Qualifications

March 25, 2024

OVERVIEW

The Yakama Nation (YN) is a federally recognized Indian tribe pursuant to the Treaty of Walla Walla, June 9, 1855 (12 Stat. 951). As set forth in the Treaty of 1855, other federal statutes, and court decisions, the Yakama Nation holds reserved rights and responsibilities as a co-manager of fisheries in the Columbia River Basin. The Yakama Nation uses its authorities under the Comprehensive Environmental Recovery and Compensation Liability Act (CERCLA) to participate in the cleanup and restoration of hazardous waste sites in the Columbia River Basin. Yakama Nation's work and actions are focused on a clean and productive Columbia River that sustains the cultural practices of Yakama members and improves life for our neighbors and future generations.

Yakama Nation Fisheries (YNF) Superfund Section is tasked with engagement in the remedial and restoration processes at sites where there has been a release or threatened release of hazardous waste. To accomplish our goal of a clean and productive Columbia River, YNF acquires and/or seeks to acquire necessary funding for its engagement at hazardous waste sites from potentially responsible parties pursuant to CERCLA law. In addition, YNF also secures resources from federal grants, settlements, and non-governmental organizational (NGO) sources. To advance our efforts, accounting and financial contract support services are required to support the complexity, volume, and unique nature of maintaining a legally defensible financial management system that focuses on cost recovery and cost reporting.

The YN requests statements of qualifications packets from accounting and financial consulting firms to accomplish the work elements outlined in this Request for Qualifications (RFQ). The YN will review the response to this RFQ to establish one or more support contracts. This RFQ will be considered viable for contracting purposes extending over 36 months.

GENERAL WORK ELEMENTS

General Requirements. The contractor(s) shall be available to provide on-call accounting services to the YNF Superfund Section to support multiple federal grants and a portfolio of privately funded accounts for the length of the contract (up to 36 months). Work schedules, budgets, and deadlines for projects and deliverables will be agreed upon. Payment will be made on a cost reimbursement basis. Coordination, reporting, and work session meetings are likely to be both in-person and have remote elements. Components of this work will be required to be completed in Toppenish, Washington. Travel to the Toppenish/Yakima area will be required regardless of where the selected contractor(s) are based (unless a local entity).

Work Elements. The following proposed components outline key strategic financial elements necessary to advance our work. Much of this work is focused on the development of tools that support or are compatible with the Yakama Nation Central Accounting's financial system. Central Accounting uses Microsoft Dynamics 365 (D365). All elements of this work will be in

collaboration with YNF bookkeeping and technical staff and must comply with Yakama Nation Financial Policies.

Element 1A: Set up internal accounting system. An internal accounting platform and associated documentation will need to be developed that is compatible with Yakama Nation Central Accounting's financial system. This internal accounting system will need to track budgets and expenditures for approximately 10 multimillion dollar/multiyear federal grants and approximately 30 privately funded accounts. This internal accounting system will also need to be designed to provide section-wide support in developing an operational budget and annual staff funding.

This internal account platform will need to track program expenses (staff payroll, fringe, equipment, supplies, contractors, and other costs) to multiple accounts in a legally defensible manner for our cost recovery system. Program revenue/income will not be reconciled with a bank account, but through data provided from grant drawdowns, private party payments, or other payment information. Payroll and fringe data will be provided from Central Accounting and will align with our internal time tracking tools by account. All other costs are paid, tracked, and processed through purchase order, including approximately 50 monthly contractor invoices. There are no credit card accounts to reconcile or process.

Element 1B: Perform monthly accounting procedures. Upon completion of the internal accounting platform set up, monthly accounting procedures will need to be performed to ensure the system is working appropriately (length to be determined). All procedures and policies will be documented in a manual that is compliant with Yakama Nation's Accounting Policies and be legally defensible for the purposes of program cost recovery.

Element 1C: Train and fully transition to YNF bookkeeping staff. Upon completion of the setup of the internal accounting platform, ensure the system operates as designed, and completion of policy documentation and staff training, the monthly accounting procedures will be maintained by YNF bookkeeping staff. The transition process will result in YNF bookkeeping staff conducting accounting procedures on the internal accounting platform. The selected contractor(s) will provide assistance and review month-end reports to ensure accuracy against Central Accounting reports and other documents.

Element 1D: On-going accounting support for YNF bookkeeping staff. Upon completion of the set up and full transition of the internal accounting platform, YNF bookkeeping staff may need additional support to improve the internal accounting platform and/or implement components for better integration with the Central Accounting system.

Element 2: Develop a standard process/workflow for contract management. YNF uses multiple legal and technical consultants to advance program goals. A standardized workflow process that is needed to integrate with the internal accounting platform or use other tools for better tracking and efficiency. This would include the financial and legal

components of contract development, amendments, review of contractor invoices, document filing and retention, and track contractor payments.

Element 3: Cost recovery system improvements. Evaluate current cost recovery system and propose improvements to ensure compliance with Funding and Participation Agreements (FPA), legal judgments, and other funding instruments, not inconsistent with the NCP and CERCLA and ensuring the timely submittal of cost reports. Develop a cost recovery desk manual to standardize workflow. The cost recovery desk manual would need to comply with Yakama Nation Financial Policies.

Element 4: Analysis of a YNF interest rate. Prior to the development of a FPA, YNF incurs response costs. YNF would like to evaluate how to apply an interest rate to long overdue or unpaid response costs to recoup costs associated with managing and engaging responsible parties on unpaid costs. Any interest rate developed would need to be consistent with costs and activities not inconsistent with the NCP and CERCLA authority, Yakama Nation Financial Policies, and be approved by Tribal Leadership.

Element 5: Analysis of loaded staff rates, allocation of general program costs/special indirect rate. At present, the full costs of operating the Superfund Section are not recovered and the full cost of YN response at hazardous waste sites or incidents are not fully known. YNF would like to evaluate various mechanisms to determine the best option to capture and recover response costs. It is proposed that this be done through the development and review of loaded staff rates, a process of general program allocation, and/or the development of a program-specific indirect rate that would exist in addition to the tribal indirect cost rate that supports tribal administration.

Work Deliverables. Deliverables will be determined throughout the contract period by agreement. Funding amendments will be provided for specific work elements or tasks. Deliverables will be submitted in agreed upon formats and will generally include electronic versions. All work products, documents, and associated files, including submittals, will be the sole property of the YN and no information will be released to other parties without express written permission. All files and records, upon completion of this work, will need to be submitted to YN.

CONFLICT OF INTEREST

The consultant shall identify any potential conflict of interest (e.g., status as or relationship with a potential responsible party or other interested party) in its performance of any work assigned under this contract. If the YN determines that adequate contingencies are not in place to address a real or perceived conflict of interest, then YN can reassign work. This conflict-of-interest requirement also applies to any subcontractors used by the selected consultant(s).

If a firm foresees a conflict with providing YN support for any of Yakama Nation's Priority Site Potential Responsible Parties and Known Contractors (see Attachment 1), it should disclose and explain how that conflict would be managed/avoided. Similarly, the consultant will disclose any work being performed for any other government or tribal entity on issues covered by requests from the Yakama Nation.

QUALIFICATIONS PACKAGE GUIDELINES

Firms submitting a qualifications package should clearly identify the work elements of interest for which they are qualified and able to successfully complete without the use of subcontractors. Any joint ventures, partnerships, or other collaborations must be legally formed. Firms should have experience in working with Tribes or nonprofits/NGOs on federal grant accounting, knowledge and experience with Government Account Standards Board (GASB), U.S. Environmental Protection Agency grant program requirements, and working with the requirements of 2 CFR Part 200. Firms must be able to provide support to YN without a conflict of interest. The specific scope of work, budget, and schedule will be developed in cooperation with the selected consulting firms. YN will not pay any costs associated with developing the qualifications package or negotiating a contract or subsequent amendments that may be awarded as a result of this RFQ. Contractor selection will be solely at the discretion of the YN. YN reserves the right to not award a contract or modify this RFQ at any time. In any contract awarded, YN will require the contractor to agree to certain minimum legal terms and conditions acceptable to YN.

The qualifications package should be no more than 10 pages, excluding resumes. The package must include: identification of the work phases desired, proposed work team structure and internal controls; experience within past 5 years related to work elements and deliverables described herein, including key staff for that work; resumes of principal(s) and key work team members, highlighting their relevant experience in the last 5 years; rates and fees schedule; contact information for references from three to five clients; and identification of and procedures for handling of potential conflicts of interest from listed entities in Attachment 1. If the qualifications package includes these required items, it will be evaluated using the criteria in Attachment 2.

Qualifications packages received after the deadline of **April 23, 2024 at 3 pm PDT** will not be considered.

A PDF of the Qualifications packages (not to exceed 10 MB) should be e-mailed to Natalie Swan (swan@yakamafish-nsn.gov). An email confirmation will be sent upon receipt of the Qualifications package.

ATTACHMENT I PRIORITY SITE POTENTIAL RESPONSIBLE PARTIES & KNOWN CONTRACTORS

ACF Industries, LLC
ACME Trading & Supply Company
Air Liquide America Specialty Gases LLC
Albina Engine and Machine Works
Alcatel-Lucent USA, Inc.
Alcoa Inc.
Alder Creek Lumber Company, Inc.
Anderson Brothers, Inc. (Specialty Truck Parts)
ANFS, Inc.
Arkema Inc.
Arthur Riedel
Ashland, Inc.
ATKN Company
Atlantic Richfield Company (ARCO)
Atochem North America, Inc.
Atofina Chemicals, Inc.
Aventis Cropscience USA Holding, Inc.
Babcock Land Company, LLC
BAE Systems San Diego Ship Repair, Inc.
Bakalian & Associates P.S.
Bakemeier, P.C.
Basin Street Associates
Bay Valley Foods, LLC
Bayer Cropscience LP
BBD&R, Inc.
Beall Pipe and Tank
Bearcat Transportation LLC
Beazer East, Inc.
Berry Transport, Inc.
Beveridge & Diamond, PC
Black Helterline, LLP
BP West Coast Products LLC
Brand-S Corporation
Brix DeArmond LLC
Brix Investment Company
Brix Maritime Company
Brix Maritime Towing, Inc.
Brix Rafting & Sorting Company
Burgard 789 LLC
Burlington Northern and Santa Fe Railway Company
Cable Huston Benedict Haagensen & Lloyd LLP
Cadet Manufacturing Company
Calbag Metals Company
CanAm Minerals, Inc. (Kleen Blast)
Cargill, Inc.
Carroll, Biddle & Bilanko PLLC
Carson Oil Company
Cascade General, Inc.
CAWOOD (formerly Edward Hostmann Inc.)
CBS Corporation
Celtic Investment Company
Cenex Ag, Inc.
CertainTeed Corporation
Chenoweth Law Group PC
Chevron Corporation
Chevron Texaco Corp.
Chevron U.S.A. Inc.
Christenson Oil
CHS, Inc.
CIL&D, LLC
City of Portland
City of Yakima
Columbia Forge & Machine Works
ConocoPhillips Company
Consolidated Builders, Inc
Consolidated Metco, Inc.
Container Management Services, LLC
County of Yakima
Crawford Street Corporation
Crosby & Overton, Inc.
D.S.U.-Peterbilt & GMC, Inc.
Daimler Trucks NA LLC
David A. Foraker Green & Markley, P.C.
Davis Law Office, PLLC
Davis Property & Investment
Dean Pickle and Specialty Products Company
DeWitt Ross & Stevens
DIL Trust
Dillingham Ship Repair
DLA Piper
Dunn Carney Allen Higgins & Tongue, LLP
Dunollie Enterprises, LLC
Eastman Chemical Company
Edward Hostmann, Inc. (CAWOOD)
El Paso Company
Elf Atochem North America, Inc.
Elkem Metals, Inc.
Equilon Enterprises LLC
Erro Enterprises LLC
ESCO Corporation
Estes Express Lines
Evergreen Aluminum

Evraz Inc.
Evraz Oregon Steel Mills, Inc.
Exide Technologies, Inc.
ExxonMobil Oil Corporation
Field Jerger LLP
FMC Corporation
Foley & Mansfield, PLLP
Foss Maritime Company
Foster Pepper LLC
Foster Poultry Farms
Fred Devine Diving and Salvage
Freightliner Corporation
Front Avenue Corporation
Front Avenue III LP
Front Avenue LP
FTL, Inc.
Galvanizers Company
Garret Freightlines, Inc.
Garret Terminal Corp.
GA-TEK, Inc.
GATX Tank Storage Terminals Corporation
GATX Terminals Corporation
General Electric Co.
Georgia-Pacific Consumer Operations LLC
Georgia-Pacific West, Inc.
GI Trucking Company (Estes Express Lines)
Glacier NW, Inc.
Golden Northwest Aluminum Company
Goldendale Aluminum Company
Gould Electronics, Inc.
Great Western Chemical Company
GS Roofing Products Company, Inc.
Guild's Lake Properties, LLC
Gunderson, LLC
GWC Front LLC
HAJ, Inc.
Hendren Tow-Boat Co., Inc.
Hercules, Inc.
Hill Investment Company
Houlihan Law P.C.
IMACC Corporation
Intalco Aluminum Corporation
Johnson Controls, Inc.
Jones Stevedoring Company
Joseph T. Ryerson & Son, Incorporated
K.F. Jacobsen & Company, Inc.
Kaiser Steel Corporation
Kaiser Ventures LLC
Kell, Alterman & Runstein LILP
Kinder Morgan Bulk Terminals, Inc.
Kinder Morgan Liquids Terminals LLC
Kinder Morgan, Inc.

Kinglsey Lumber Company
Knappton Corporation
Knappton Towboat Company
Knappton Tug Boat Company
Knife River Corporation - NW
Koppers Inc.
KSC Recovery, Inc.
L.B. Foster Company
Lafferty Transportation Company
Lakeside Industries
Landye Bennett Blumstein LLP
Langley - St. Johns Partnership
Latham & Watkins LLP
Leech Tishman
LeeLynn, Inc. & Wiley Mt., Inc.
Legacy Site Services LLC
Lockheed Martin Corporation
Lynden Farms
Mack Wells PLLC
Mar Com Holdings, LLC
Mar Com Marine
Marine Equipment Leasing Company
Marine Finance Corporation
Marine Ways Corporation
McCall Oil and Chemical Company
McCall Oil and Chemical Corporation
McCall Oil Real Estate Company LLC
McCormick & Baxter Creosoting Company
McGavick Graves, P.S.
MDU Resources Group, Inc.
Michael J. Petersen, Attorney at Law
Miller Nash LLP
Miller, Nash, Graham, & Dunn
Molen Mayer Brown LLP
MOREC Front LLC
Morse Brothers, Inc.
Mt. Hood Chemical Corp.
Multnomah County Metro
Murphy Armstrong & Feliton LLP
Myers Container Corporation
Niblick Corporation
Nichols Marine Ways, Inc.
Nikko Materials USA, Inc.
NL Industries, Inc.
NSC Smelter, LLC
NuStar Energy LP
"NW Natural Gas Company
(NW Natural)"
NW Pipe Company
NW Resource Law
Odgen Murphy Wallace PLLC
Office Depot, Inc.

Olympic Pipeline Company
Owens Corning Corporation
PacifiCorp
Paramount of Oregon, LLC
Paramount Petroleum
Pearl Legal Group, PC
Pennsalt Chemicals Corporation
Pennwalt Corporation
Perkins Coie
Peter J. Brix
Phillips 66 Company
Port of Portland
Port of Vancouver
Portland Bolt and Manufacturing Company
Portland General Electric Company
Portland Lumber Mills
Portland Terminal Railroad Company
R.B. Pamplin Corporation
Redshield Service Co.
Reimann and McKenney, Inc.
Rhone Poulenc AG Company, Inc.
Riedel Internation, Inc.
Ring & Bender LLP
Rio Tinto
RK Storage and Warehousing, Inc.
Ro-Mar Realty of Oregon, Inc.
Ro-Mar Transportation Systems, Inc.
Ross Island Sand & Gravel Company
Rudie Wilhelm Warehouse Company
Rusco, Inc. (dba Dura Industries)
Saint-Gobain Corporation
Samuelson Properties LP
Schnitzer Investment Corp.
Schnitzer Steel Industries, Inc.
Shaver Transportation Company
Shell Oil Company
Shipyard Commerce Center LLC
Shore Terminals LLC
Sidley Austin, LLP
Siegfried Company
Siltronic Corporation
SPC Properties LLC
Standard Steel Property LLC
Starlink Logistics, Inc.
State of Oregon Department of State Lands
State of Oregon Department of Transportation
Steel Hammer Properties LLC
Steinfeld Products Company
Steven F. Hill, P.C.

Sulzer Pumps (US), Inc.
Summit Law Group, PLLC
Summit Properties, Inc.
Sun Dial Booming Company
Support Terminals Operating Partnership L.P.
Texaco Corp.
The Dow Chemical Company
The Greenbrier Companies, Inc.
The Marine Group LLC
The Marine Salvage Consortium, Inc.
The Siegfried Company
The Valspar Corporation
TOC Holdings Company
Tonkon Torp LLC
Tosco Corporation
Toyota Logistics Services, Inc.
Toyota Motor Sales USA, Inc.
Treehouse Foods, Inc.
Triangle Park, LLC
Tube Forgings of America, Inc.
Twin City Barge, Inc.
U.S. Army
Union Carbide Corporation
Union Pacific Railroad Company
United States Army Corps of Engineers
United States Bonneville Power Administration
United States Coast Guard
United States General Services Administration
United States Maritime Administration
United States Navy
United States Reconstruction Finance Corporation
Univar USA, Inc.
Unocal Corporation
Van Waters & Rogers
Veris Law Group PLLC
Veris Law Group PLLC
Viadro & Co., LLC
Watumull Properties Corporation
Westinghouse Corporation
Wilhelm Trucking Company
Willamette Iron and Steel Company (WISCO)
Willamette-Western Corp.
Willamette-Western Corporation
WMR LLC
Yakima Resources, LLC
Z Explorations, Inc.
Zidell Marine Corporation
ZRZ Realty Company

ATTACHMENT 2: EVALUATION CRITERIA

Qualification package response will be evaluated using the following criteria, each criterion will be weighted equally. Responders may choose to respond to only some elements in the Scope of Work or to all of them.

1. Experience working with Yakama Nation or other federally recognized tribes.
2. Firm and individual staff capabilities and experience with the required service elements or related experience in similar roles. Please identify any licensed certified public accountants at the firm and identified for the project team.
3. Experience with non-profit, tribal government, and federal grant accounting needs including GABS and compliance with 2 CFR Part 200 guidelines and regulations.
4. Experience with evaluating financial systems and developing a recovery plan to meet legal and regulatory requirements.
5. Experience with Microsoft Dynamics 365, QuickBooks, other online accounting and time-tracking systems, data transformation and import/export for cross-system support.
6. Demonstrates a thorough understanding of the work needs and evaluation criteria. Identifies realistic time estimates.
7. Experience with financial quality control process and methods for preparing for internal and governmental audits.
8. Experience with tribal, state, or federal account cost recovery and reporting requirements and experience
9. Experience with environmental response cost recovery under CERCLA and NCP.
10. Clearly identifies potential conflicts of interests and addresses within submittals.