

---

# **Confederated Tribes and Bands of the Yakama Nation Finance Division**



## **Solicitation for Auditing Services**

**Release Date:** August 1, 2025

**Due Date:** August 31, 2025

**Contact:** Michelle Smith | [Michelle\\_Smith@yakama.com](mailto:Michelle_Smith@yakama.com)

## Background

The Confederated Tribes and Bands of the Yakama Nation (YN) is a federally recognized Indian tribe with sovereign immunity status granted by treaty and law.

Located in central Washington state, the Yakama Nation Reservation was established by the Treaty of 1855 between the fourteen Confederated Tribes and Bands of the Yakama Nation and the United States. The reservation spans roughly 1.3 million acres held in trust by the U.S. government for the benefit of the Nation's 11,000 members. Within limits set by the U.S. government, the YN has authority over activities on the reservation and benefits from reservation property and resources.

YN is governed by the Tribal Council, which serves as its primary governing body. Operational functions are overseen by a Tribal Administrative Director (TAD), who manages key divisions including Finance, Public Safety, Justice Services, Human Services, Education, Natural Resources, Cultural Programs, Health, Tribal Administration, and the Gaming Commission. A comprehensive list of programs is outlined in Appendix A. The Organizational Chart is contained in Appendix B. For more information, visit the [Yakama Nation website](https://yakama.com), Yakama.com.

Revenue comes from Gaming Operations, Trust Activities, Tax and Licensing, Court Fines and Fees, Grants and Contracts, and related activities. In the fiscal year ending September 30, 2024, the YN spent \$7,069,442.35 from Charges for Services, \$180,846,844.31 from Operating Grants and Contributions and \$18,492,422.44 from General Revenues and Transfers. Appendix C provides a detailed list of funding sources.

Financial and accounting information is processed using Microsoft Dynamics 365.

## Scope of Work

Yakama Nation is requesting proposals from qualified public accounting firms to perform annual financial and compliance audits for FY 2025, FY 2026, and FY 2027 in accordance with 2 CFR 200, Governmental Auditing Standards and applicable federal, state, and tribal laws and regulations. Successful offeror will be expected to:

- Perform an audit of the organization's financial statements.
- Provide a report and present to the Tribal Council. This report must include all Yakama Nation entities, be issued to the Enrolled membership, and presented in person at the annual General Council meeting at the conclusion of the single audit.
- Maintain regular communication with the Tribal Administrative Director, Chief Financial Officer, Finance Officer, or designee.

## Proposal Requirements

Proposals must include:

- Cover letter and brief firm background.

- A list of at least three tribal government references
- Description of audit approach and timeline
- List of key personnel and their qualifications
- Fee proposal including hourly rate and estimated cost
- Proof of insurance and CPA licensing
- Copy of audit firm peer review report

Offerors must be properly licensed as a certified public accounting firm and not a debarred or suspended vendor.

## Considerations

YN reserves the right to reject any and all proposals, waive informalities, and negotiate with finalists.

Proposals may be withdrawn prior to the due date by emailing Angela\_Dean@yakama.com. The request must be signed by someone authorized to act on behalf of the offeror.

Proposal costs are the sole responsibility of the offeror; Yakama Nation will not provide reimbursement for such costs.

## Evaluation Criteria

Proposals will be evaluated based on:

- Experience working with tribal governments and organizations.
- Qualifications of staff
- Proposed timeline and audit approach
- Cost and overall value
- References and past performance

## Contractual Requirements

Any resulting contract must protect the sovereignty of the Yakama Nation and is subject to review and approval by the Yakama Nation Office of Legal Counsel. Contracts may be extended annually for up to 2 years. All contracts must:

- Be governed by the laws and jurisdiction of the Yakama Nation.
- Preserve Yakama Nation's sovereign immunity.
- Comply with all Yakama Nation laws, ordinances, regulations and procedures, including the Tribal Employment Rights Ordinance (TERO).

By submitting a proposal, offerors certify:

- Their submissions is made without collusion or fraud.
- They have not offered or received any inducements from other offerors or subcontractors.
- They have not offered or provided any Yakama Nation employee or elected official involved with this procurement with any payment, loan, subscription, advance, deposit of money, service or anything of more than nominal value.

Staff assigned to this project by the successful offeror may be required to sign a nondisclosure statement.

### Submission Instructions

Submit proposals via email by DATE to:

**Michelle Smith**

Finance Office

Yakama Nation

[Michelle\\_Smith@yakama.com](mailto:Michelle_Smith@yakama.com)

(509) 865-5121 EXT 6022

Late submissions will not be considered.



## APPENDIX A

### **General Council**

GC Support Staff

### **Tribal Council**

TC Support Staff

### **Water Code**

### **Cultural Division**

Administration  
Language  
Cultural Resources

### **Administration**

Tribal Director  
Human Resources/Insurance  
Facility Management  
Economic Development/Public Transit Enrollment  
Cultural Heritage Center  
Tribal Employment Rights  
Multimedia  
Zoning  
Archives

### **Natural Resources**

Administration  
Appraisals  
Engineering  
Environmental and Emergency Management  
Environmental Restoration  
Fire Management  
Fisheries  
Agricultural Extension  
Agricultural Development  
Fuels Management  
Geographic Information System  
Tribal Historic Preservation  
Transportation  
Forestry  
Water Resources  
Wildlife  
YKFP Fisheries  
Realty

### **Gaming Commission**

### **Education**

Head Start  
Higher Education/AVT  
Tribal School/Library  
Native Workforce Development  
Vocational Rehabilitation

### **Finance**

Administration  
Accounting/Travel  
Grants/Contracts  
Information Technology  
Property & Acquisitions  
Revenue Allocation  
Payroll  
Department of Revenue

### **Justice Services**

Administration  
Tribal Court Judges  
Tribal Court Staff  
Prosecutor Office  
Public Defender  
Children's Advocate  
Domestic Violence Court  
Compliance  
Probation

### **Human Services**

Administration  
Area Agency on Aging Behavioral Health  
Child Care Development  
Commodity Foods/LIHEAP  
Veteran's Affairs  
NakNuWeSha

### **Public Safety**

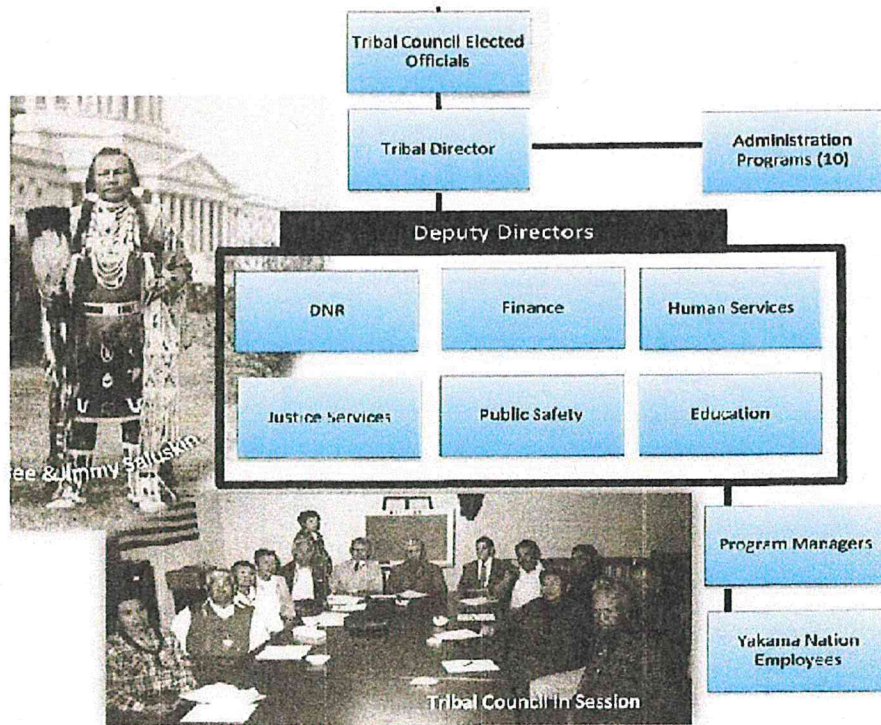
Administration  
Officers  
Criminal Investigations  
Game Wardens/Gate Guards  
Corrections  
Homeland Security

### **Health**

CHR/Youth Activities  
Comprehensive Community  
Alcoholism  
Purchased Referred Care  
Home Health  
Maternal Child Health  
Nutrition  
WIC/Latisha  
WS Health Sub-Station  
Diabetes

## APPENDIX B

# Yakama Nation Organizational Chart



## **APPENDIX C**

### **SEFA Funding Sources:**

U.S. Department of the Interior  
U.S. Department of Energy  
U.S. Department of Justice  
U.S. Department of Commerce  
U.S. Department of Labor  
U.S. Department of Transportation  
U.S. Environmental Protection Agency  
U.S. Equal Employment Opportunity Commission  
U.S. Department of Health and Human Services  
U.S. Department of Defense Corporation for National & Community Service  
U.S. Department of Education  
U.S. Department of Agriculture  
U.S. Department of Veteran's Affairs  
Institute of Museum and Library Services  
State of Washington  
Various Other nonfederal