



CITY OF SPARTA
6 Liberty Square
P.O. Box 30
Sparta, Tennessee 38583
931.836.3248
931.836.3941 fax
www.spartatn.com

CITY OF SPARTA

REQUEST FOR QUALIFICATIONS (RFQ)

External Auditing Services

Comprehensive Annual Financial Report (Annual Comprehensive Financial Report)

RFQ Issue Date: February 25, 2026

Submittal Deadline: March 23, 2026

I. INTRODUCTION

The **City of Sparta** (“City”) is requesting sealed Statements of Qualifications from qualified, independent Certified Public Accounting firms licensed to practice in the State of Tennessee to perform the City’s annual independent audit and to prepare the City’s Annual Comprehensive Financial Report, in accordance with applicable state statutes and auditing standards.

The selected firm will be engaged to perform the required annual audit of the City’s financial statements for the fiscal year ending June 30, 2026 with the option to renew for up to two additional one-year terms upon mutual agreement.

The City of Sparta does not discriminate based on race, color, or national origin in federal or state sponsored programs, pursuant to Title VI of the Civil Rights Act of 1964 (42 U.S.C 2000d).



II. BACKGROUND INFORMATION

The City of Sparta is a municipal corporation operating under the laws of the State of Tennessee. The city provides a full range of municipal services including public safety, public works, utilities, parks and recreation, and general administrative services.

The City's fiscal year begins on July 1 and ends on June 30. The City prepares its financial statements in accordance with Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB).

Additional financial information, prior year audit reports, and budget documents are available upon request.

III. SCOPE OF SERVICES

The selected firm shall provide, at a minimum, the following services:

1. Conduct an independent audit of the City's financial statements in accordance with:
 - o Generally Accepted Auditing Standards (GAAS)
 - o Government Auditing Standards (Yellow Book)
 - o Uniform Guidance (if applicable)
 - o Applicable state statutes and regulations
 2. Express an opinion on:
 - o Government-wide financial statements
 - o Fund financial statements
 - o Notes to the financial statements
 3. Perform a Single Audit (if applicable) in accordance with Uniform Guidance.
 4. Issue required reports including:
 - o Independent Auditor's Report
 - o Report on Internal Control over Financial Reporting
 - o Report on Compliance and Other Matters
 - o Management Letter (if applicable)
 5. Assist with or review preparation of the Annual Comprehensive Financial Report, as agreed.
 6. Present audit findings to the City Council at a public meeting.
 7. Provide recommendations for improvements in financial management and internal controls.
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IV. MINIMUM QUALIFICATIONS

Firms submitting qualifications must:

- Be properly licensed to practice public accounting in the State of Tennessee.
 - Have demonstrated experience auditing municipalities of similar size and complexity.
 - Have staff trained in governmental accounting and auditing.
 - Be independent as defined by GAAS and Government Auditing Standards.
 - Have no conflict of interest with the City of Sparta.
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V. SUBMISSION REQUIREMENTS

Firms shall submit one hard copy and one electronic copy of their Statement of Qualifications including:

1. Cover Letter
2. Firm Overview and History
3. Relevant Municipal Experience
4. Proposed Audit Team and Qualifications
5. Peer Review Report (most recent)
6. Description of Audit Approach and Timeline
7. References (minimum of three municipal clients)
8. Fee Proposal (may be submitted in a separately sealed envelope if required)

Submissions must be clearly marked:

“RFQ – External Auditing Services – City of Sparta”

and delivered to:

City Administrator
City of Sparta
6 Liberty Square, P.O. Box 30
Sparta, TN 38583

Submissions must be received no later than March 23, 2026.

Late submissions will not be considered.

VI. RESERVATION OF RIGHTS

The City of Sparta reserves the right to:

- Reject any or all submissions
 - Waive informalities or irregularities
 - Request additional information
 - Cancel this RFQ at any time
 - Negotiate terms with the selected firm
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VII. CONTACT INFORMATION

All questions regarding this RFQ shall be directed to:

Tonya Tindle
City Administrator
City of Sparta
t.tindle@spartatn.gov
931-836-3248
