



# External External Quality Control Review

**The Office of the Inspector  
General of the South Florida Water  
Management District**

Conducted in accordance with guidelines of the  
**Association of Local Government  
Auditors**

for the period January 1, 2013 through December  
31, 2015



## Association of Local Government Auditors

April 28, 2016

Mr. J. Timothy Beirnes, CPA, MBA, CISA – Inspector General  
South Florida Water Management District  
3301 Gun Club Road  
West Palm Beach, Florida 33406

Dear Mr. Beirnes:

We have completed a peer review of the South Florida Water Management District's Office of the Inspector General for the period January 1, 2013 through December 31, 2015. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide* published by the Association of Local Government Auditors (ALGA).

We reviewed the internal quality control system of your audit organization and conducted tests in order to determine whether your internal quality control system operated to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States. Our procedures included:

- Reviewing the audit organization's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of performance audit engagements and working papers.
- Reviewing a sample of nonaudit service documentation.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff, to assess their understanding of, and compliance with, relevant quality control policies and procedures.

Due to variances in individual performance and judgment, compliance does not imply adherence to standards in every case, but does imply adherence in most situations.

Based on the results of our review, it is our opinion that the Office of the Inspector General's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audits and attestation engagements during the period January 1, 2013 through December 31, 2015.

James M. Yerich, CPA  
Fulton County (Georgia) Schools

Pamela Swinney, CPA  
City of Chattanooga, Tennessee