



External Quality Control Review

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

Conducted in accordance with guidelines of the
**Association of Local Government
Auditors**
for the period January 1, 2016 - December 31, 2018



Association of Local Government Auditors

April 24, 2019

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 Office of the Inspector General for the period January 1, 2016 through December 31, 2018. 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 audits, one non-audit and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff and management 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 South Florida Water Management District 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 of January 1, 2016 through December 31, 2018.


Jenny Scott, CIA
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City of Portland Audit
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Stewart Reid, CPA, CRMA
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