



# 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, 2019 through December 31, 2021



## **Association of Local Government Auditors**

June 16, 2022

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, 2019 through December 31, 2021. In accordance with generally accepted government auditing standards peer review requirements, 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 was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States and applicable legal and regulatory requirements. Our procedures included:

- Reviewing the audit organization's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of audit engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing the Inspector General and 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. Organizations can receive a rating of pass, pass with deficiencies, or fail. The South Florida Water Management District Office of the Inspector General has received a rating of pass.

Further, 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 adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* and applicable legal and regulatory requirements for audits during the period January 1, 2019 through December 31, 2021.

Richard Springsteen, CISA, CPA, CFE  
Team Leader  
DFW International Airport

Micheal D. Jones, CGAP  
Team Member  
City Auditor's Office, City of Atlanta