



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, 2022 to December 31, 2024



Association of Local Government Auditors

August 20, 2025

Mr. J. Timothy Beirnes, CPA, CMA, CISA, CIG, CITP, CGMA
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, 2022 to December 31, 2024. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide for Assessing Conformance with Government Auditing Standards* published by the Association of Local Government Auditors (ALGA).

We reviewed the internal quality control system of your audit organization and conducted tests 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 engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff, and management.

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. South Florida Water Management District Office of the Inspector General has received a rating of pass.

Based on the results of our review, it is our opinion that the South Florida Water Management District Office of the Inspector General 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 engagements during the period January 1, 2022 to December 31, 2024.

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