
Office of Inspector General

Peer Review Report

For the Three Year Period
Ended December 31, 2012

Presented By:
Tim Beirnes
Inspector General

Peer Review Requirement

- Florida Statutes require Inspectors General to perform audits in accordance with Government Auditing Standards promulgated by the Comptroller General of the United States
- One of those standards requires an external independent peer review once every three years to assess the audit organization's conformance with applicable professional standards
- Our three year period ended December 31, 2012
- Peer Review performed during the week of March 25th.

Association of Local Government Auditors Peer Review Program

- Review was performed through the Association of Local Government Auditors (ALGA) peer review program. ALGA's Missions is to:
 - Bring together local government professionals from around the world whose primary duties involve financial or performance (operational) auditing
 - Provide opportunities for interchange of information and ideas and discussion of issues among local government audit professionals
 - Provide Continuing Professional Education in governmental auditing
 - Improve the quality of auditing in local government
 - Encourage and uphold the highest standards of professional ethics.

Peer Review Team

- ALGA Regional Peer Review Coordinator arranges the Peer Review team
- Peer Review team members:
 - Craig Schroder, City of Charlotte, North Carolina
 - Vivian Walker, City of Tampa, Florida
- Our Office agrees to reciprocate by offering our staff to perform Peer Reviews for other governmental organizations. IG staff have participated in Peer Reviews for the following governments:
 - City of Atlanta, Georgia
 - Palm Beach County, Florida
 - Miami-Dade County, Florida
 - Orange County, Florida
- The organization being reviewed pays travel expenses.

Report Mentions Some Observations in Which Our Office Excels

- Well qualified and experienced IG staff. All are either CPA's or CIA's (Certified Internal Auditors) with over 116 years of combined experience.
- Seven different types of certifications provide a broad background, enabling the office to handle a wide range of audit projects.
- Audit planning methodology is consistent and thorough.
- Quality supervision verifies the evidence and ensures that reports address objectives.

Observations and Suggestions

- Made some minor modifications to our Policies and Procedures Manual.
- Adding a step to our Audit Planning Checklist.

Full Compliance Report

- Peer review process can result in three levels of compliance:
 - Full Compliance
 - Satisfactory
 - Noncompliance

Full Compliance Report



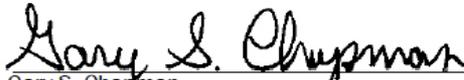
The Association of Local Government Auditors
Awards this

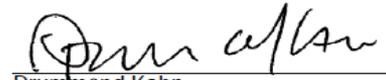
Certificate of Compliance

to

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

Recognizing that the organization's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audit and attestation engagements during the period January 1, 2010, through December 31, 2012.


Gary S. Chapman
ALGA Peer Review Committee Chair


Drummond Kahn
ALGA President

Questions and Comments?