

M E M O R A N D U M

TO: Governing Board Members

FROM: Tim Beirnes, Inspector General

DATE: December 11, 2025

SUBJECT: Proposed Audit Plan for Fiscal Year 2025-2026 and Long-Term Audit Plan for Fiscal Years 2027-2031

Agenda Item Background:

State statute, Chapter 20.055(i), requires the agency inspector general submit annual and long-term audit plans to the agency head (Governing Board) for approval.

Additional Item Background:

Core Mission and Strategic Priorities:

The audit plan provides for conducting audits and investigations of District activities for the purpose of promoting economy and efficiency in the administration of, or preventing and detecting fraud and abuse in, its programs and operations.

Funding Source:

Funding for audit activities is provided for in the General Fund's annual budget for the Office of Inspector General.

Staff Contact and/or Presenter:

Tim Beirnes, tbeirnes@sfwmd.gov, 561-682-6398

ATTACHMENTS:

[Resolution No. 2025-1212](#)

[Backup Presentation](#)

[Proposed Audit Plan](#)