

**AUDIT OF THE AIR POLLUTION CONTROL TRUST FUND –  
FISCAL YEAR – 1998-99**

# **AUDIT REPORT**

Report by the  
Office of the County Comptroller

**Martha O. Haynie, CPA**  
**County Comptroller**

County Audit Division

Director: J. Carl Smith, CPA

Deputy Director: Christopher J. Dawkins, CPA

In-Charge Auditor: Scott H. Dezort, CPA, Audit Supervisor

**AUDIT OF THE AIR POLLUTION CONTROL  
TRUST FUND – FISCAL YEAR – 1998-99**

The Orange County Pollution Control Program was started during the 1983-84 fiscal year. The program is responsible for monitoring air quality levels within the County. Current funding for the program is remitted to the County by the Florida Department of Environmental Protection.

January 2000  
Report No. 283

January 31, 2000

Mel Martinez, County Chairman  
and  
Board of County Commissioners

We have conducted a review of the Air Pollution Control Trust Fund for the year ended September 30, 1999. The audit scope was limited to reviewing revenues and expenditures to ensure compliance with the requirements of Chapter 320.03 of the Florida Statutes. This chapter requires that the County certify the following:

- 1) All registration fee monies remitted by the Florida Department of Environmental Protection were deposited into the County's Air Pollution Control Trust Fund.
- 2) All registration fee monies expended by the County's air program were used solely for air pollution control purposes specified in the aforementioned code ruling.
- 3) During the 1998-99 fiscal year, the County's funding of air pollution control activities exceeded its funding of the same during the program's inception year.
- 4) Withdrawals from the local trust fund were exclusively made by the Orange County Air Pollution Control Program.

The Orange County Pollution Control Program was started during the 1983-84 fiscal year. Current funding for the program is remitted to the County by the Florida Department of Environmental Protection (FDEP). In addition, as stated above, the County must continue to contribute additional funding equal to the amount provided in the program's inception year. The amount of funding provided by FDEP is based on the number of license tags issued in the County. The County receives fifty cents for each license tag issued in the County. The money remitted by the FDEP is to be used exclusively to fund air pollution control activities conducted by the County's Environmental Protection Department. Our review was made in accordance with generally accepted government auditing standards and included such procedures as we

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Board of County Commissioners  
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considered necessary in the circumstances. In this regard, we reviewed applicable laws and regulations, and revenues and expenditures of the Air Pollution Control Trust Fund.

In our opinion, the County is in compliance with Chapter 320.03 of the Florida Statutes. As such, we have notified the FDEP of the results of our review. During the course of this review we noted no areas of noncompliance or significant areas needing improvement. In addition, all Recommendations for Improvement noted in the previous report, dated July 20, 1999, were fully implemented. We commend the Environmental Protection Department for their efforts.

Our review was limited to the specific matters described earlier and was based on selective tests and procedures considered appropriate in the circumstances. Had we performed additional procedures, other information might have come to our attention that would have been included in this report.

Martha O. Haynie, CPA  
County Comptroller

c: Ajit Lalchandani, County Administrator  
Bruce McClendon, Director, Growth Management and Environmental Resources  
Department  
Anna Hacha-Long, Manager, Environmental Protection Division