

**Audit of the Air Pollution  
Control Trust Fund  
Fiscal Year 2000-2001**

**Report by the  
Office of County Comptroller**

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**Report No. 310  
February 2002**

February 28, 2002

Richard T. Crotty, 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, 2001. The audit scope was limited to reviewing revenues and expenditures to ensure compliance with the guidelines adopted by the Florida Department of Environmental Protection in accordance with the requirements of Section 320.03, Florida Statutes. These guidelines require the County to 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 2000-2001 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 County notified FDEP and certified their compliance with these guidelines. The Orange County Air 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

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exclusively to fund air pollution control activities conducted by the County's Environmental Protection Division.

Our review was made in accordance with generally accepted government auditing standards and included such procedures as we 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.

Based on the results of our testing, the County is in compliance with the guidelines prescribed by the FDEP Memorandum DARM-OGG-04, dated June 11, 1996, as authorized in Section 320.03, Florida Statutes.

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.

We appreciate the cooperation of the Environmental Protection Division and commend them for their efforts.

Martha O. Haynie, CPA  
County Comptroller

c: Ajit Lalchandani, County Administrator  
Bruce McClendon, Director, Growth Management and Environmental Resources  
Department  
Bruce R. Eastman, Interim Manager, Environmental Protection Division