

**Audit of the Air Pollution
Control Trust Fund
Fiscal Year 2001-2002**

**Report by the
Office of County Comptroller**

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

County Audit Division

J. Carl Smith, CPA
Director

Christopher J. Dawkins, CPA
Deputy Director

Julie C. Trott, CPA
Senior Auditor

**Report No. 324
March 2003**

March 6, 2003

Richard T. Crotty, County Chairman
and
Board of County Commissioners

We have conducted a review of the Orange County Air Pollution Control Trust Fund for the year ended September 30, 2002. The audit scope was limited to reviewing revenues and expenditures to ensure compliance with the guidelines adopted by the Florida Department of Environmental Protection (FDEP) 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 FDEP were deposited into the County's Air Pollution Control Trust Fund.
- 2) All registration fee monies expended by Orange County's Air Pollution Control Program (the Program) were used solely for air pollution control purposes specified in the aforementioned guidelines.
- 3) During the 2001-2002 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 Program.

The County notified FDEP and certified their compliance with these guidelines. The Program was started during the 1983-84 fiscal year. Current funding for the Program is remitted to the County by 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

Richard T. Crotty, County Chairman
and
Board of County Commissioners
Page 2
March 6, 2003

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 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
Melvin Pittman, Director, Community and Environmental Services Department
Dennis Weatherford, Assistant Manager, Environmental Protection Division