

# **Follow-Up of the Limited Review of the Zoning Division**

**Report by the  
Office of County Comptroller**

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June 3, 2005

Richard T. Crotty, County Mayor  
And  
Board of County Commissioners

We have conducted a follow-up of the Limited Review of the Orange County Zoning Division (report number 330). Our original audit included the period of October 1, 2000 to December 31, 2001. Testing of the status of the previous Recommendations for Improvement was performed for the period July 1, 2004 through February 28, 2005. Our follow-up audit was conducted in accordance with generally accepted government auditing standards and included such tests as we considered necessary in the circumstances.

The accompanying Follow-Up to Previous Recommendations for Improvement presents a summary of the previous conditions and the previous recommendations. Following the recommendations is a summary of the current status as determined in this review. A response to the Follow-Up Audit was received from the Manager of the Zoning Division and is incorporated herein.

During our review, we noted that all of the previous Recommendations for Improvement were implemented or partially implemented. **We commend** the Zoning Division for their efforts. We also appreciate the cooperation of the personnel of the Zoning Division during the course of the audit.

Martha O. Haynie, CPA  
County Comptroller

c: Ajit Lalchandani, County Administrator  
James E. Harrison, Esq., P.E., Director, Growth Management  
Mitch Gordon, Manager, Zoning Division

**IMPLEMENTATION STATUS OF  
PREVIOUS RECOMMENDATIONS  
FOR IMPROVEMENT**

**FOLLOW-UP OF THE LIMITED REVIEW OF THE ZONING DIVISION  
STATUS OF PREVIOUS RECOMMENDATIONS FOR IMPROVEMENT**

NO.	PREVIOUS RECOMMENDATION	IMPLEMENTATION STATUS			
		IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED	NOT APPLICABLE
1.	We recommend the Zoning Division considers a request to the BCC for a fee directory modification authorizing it to waive variance charges when variance requests are combined with special exception requests to the BZA.	✓			
2.	We recommend the County monitors financial disclosure filings of Planning and Zoning Commission members and consider the timely and legal requirement to file as a factor in retaining board membership.		✓		
3.	We recommend the Planning and Zoning Division coordinates their efforts to ensure the appropriate information is given to the Property Appraiser to update County property records with BCC approved zoning changes.	✓			

# INTRODUCTION

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## INTRODUCTION



Follow-Up of the  
Limited Review of the  
Zoning Division

### Scope and Methodology

The audit scope was limited to an examination of the status of the previous Recommendations for Improvement from the Limited Review of the Orange County Zoning Division (report number 330) issued in June 2003. The period tested was July 1, 2004 through February 28, 2005.

To determine if the prior audit recommendations had been implemented, partially implemented, or not implemented the following audit methodology was used:

Through management inquiry, we determined if the Zoning Division considered a request to the Orange County Board of County Commissioners (BCC) for a fee directory modification authorizing it to waive variance charges when variance requests are combined with special exception requests to the Board of Zoning Appeal (BZA).

We reviewed financial disclosure filings of Planning and Zoning Commission members to determine if the filings were submitted by the due date. Specifically, we reviewed copies of the members "FORM 1: Statement of Financial Interest" obtained from the Supervisor of Elections Office.

To determine if County property records were updated with the BCC approved zoning changes, we performed a record search by parcel identification number on the Orange County Property Appraiser's website and confirmed that the zoning classification listed agreed with the BCC approved classification.

**FOLLOW-UP TO PREVIOUS  
RECOMMENDATIONS FOR  
IMPROVEMENT**



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**1. Modifications to the Fee Directory Should Be Approved by the BCC**

During the previous audit, we noted that property owners seeking a variance and/or a special exception to existing zoning regulations request a public hearing before the BZA. As an offset to the personnel and material costs incurred by the Zoning Division during the application process, the County Fee Directory includes fees of \$341 for variances and \$912 for special exceptions. All customers requesting both a variance and special exception that comprised 17 percent (5 of 30) of the sample case files we reviewed were only assessed a fee for the special exception. The County's Fee Directory does not authorize the Division to waive the variance charge in these instances.

**We Recommend** the Zoning Division considers a request to the BCC for a fee directory modification authorizing it to waive variance charges when variance requests are combined with special exception requests to the BZA.

**Status:**

Implemented. The Growth Management Department is in the process of considering several fee schedule changes, including waiving variance charges when variance requests are combined with special exception requests to the BZA.

**Management's Response:**

As indicated in the follow-up report, we are satisfying this recommendation and will be processing fee schedule changes beginning in the fall of 2005, which will also include waiving variance charges when variance requests are combined with special exception requests.

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**2. Financial Disclosure Statements Should Be Submitted by Planning and Zoning Advisory Board Members**

During the previous audit, we noted that Part III, Section F of the Florida Commission on Ethics' guidelines require local advisory board members with planning or zoning powers to annually submit financial disclosure statements to the Supervisor of Elections in their home county. Based on information received from the Orange County Supervisor of Elections Office, as of July 11, 2002, some members on the nine-member Planning and Zoning Commission (PZC) did not provide a disclosure for the tax year 2000. While four members timely submitted their statements, three others filed as many as 100 days after the July 1, 2001, deadline and statements for two members were not on file.

The County does not follow-up with the Supervisor of Elections Office or the Ethics Commission to ensure all members file timely.

**We Recommend** the County monitors financial disclosure filings of Planning and Zoning Commission members and consider the timely and legal requirement to file as a factor in retaining board membership.

**Status:**

Partially Implemented. Although improvement was noted, we found that one of the five PZC members reviewed did not submit "FORM 1 – Statement of Financial Interest" with the Orange County Supervisor of Elections Office by the July 1, 2004 deadline. Further, the statement was 165 days late.

**Management's Response:**

It has been noted that timely filing has occurred with the exception of one board member, which has ultimately been satisfied.

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**3. Zoning Changes Approved by the BCC Should Be Updated in the Property Appraiser's Records**

During the previous audit, we noted that owners who want a zoning (land use) change for their property initiate an application process for a public hearing before the PZC. If a hearing is granted, the PZC evaluates the applicant's request for conformity with the County's Comprehensive Policy Plan and solicits input from citizens who support or oppose the change. The PZC's approval or denial of the request is a recommendation to the BCC for a final decision at its regular meeting. The BCC's subsequent decision, whether or not in agreement with the PZC, is binding on the County.

During our previous review, we noted that 37 percent (11 of 30) of the zoning changes approved by the BCC in the cases sampled were not properly reflected in the Property Appraiser's records as of June 18, 2002.

**We Recommend** the Planning and Zoning Division coordinates their efforts to ensure the appropriate information is given to the Property Appraiser to update County property records with BCC approved zoning changes.

**Status:**

Implemented. We found that the entire sample (15 of 15) of BCC approved zoning (land use) changes was updated in the Property Appraiser's land records.

**Management's Response:**

As indicated in the follow-up report, we have satisfied this recommendation with clear and concise work flow processes which notify the Property Appraiser's Office of zoning changes that have occurred.