Audit of the Air Pollution Control Trust Fund Fiscal Year 2009-2010

Report by the
Office of County Comptroller

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Teresa Jacobs, County Mayor
and
Board of County Commissioners

We have conducted an audit of the Orange County Air Pollution Control Trust Fund Program for the year ended September 30, 2010. The Program (managed by the County's Environmental Protection Division) was started during the 1983-84 fiscal year. The Florida Department of Environmental Protection (FDEP) remits funding for the Program to the County. In addition, as noted below, the County must continue to provide financial resources for air pollution control activities. FDEP remits fifty cents to the County 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.

The audit scope was limited to determining compliance with the Air Pollution Control Trust Fund Program rules adopted by the FDEP as authorized by Chapters 320.03 and 403.182, Florida Statutes for the year ended September 30, 2010. These rules require that the County certify the following:

1) All registration fee monies remitted by the FDEP were deposited into the County's Air Pollution Control Trust Fund.

2) All registration fee monies expended by the Program were used solely for air pollution control purposes as specified in Chapter 320.03.

3) During the 2009-2010 fiscal year, the County provided financial resources for air pollution control activities.

4) Withdrawals from the local trust fund were exclusively made by the Program.

Based on the results of our testing, the County is materially in compliance with the FDEP rules adopted in accordance with Chapters 320.03 and 403.182, Florida Statutes for the fiscal year ended September 30, 2010.

The Manager of the County's Environmental Protection Division certified their compliance with these guidelines to the FDEP.

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, revenues and expenditures of the Air Pollution Control Trust Fund, and other data provided by the Environmental Protection Division. 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
Loretta E. Cunniff, Manager, Environmental Protection Division