
**Audit of the Air Pollution
Control Trust Fund
Fiscal Year 2017-2018**



**Phil Diamond, CPA
County Comptroller
Orange County, Florida**

www.occompt.com



**Report 475
February 2019**

County Audit Division

Christopher J. Dawkins, CPA, CIA
Director

Wendy Kittleson, CISA, CIA
Deputy Director

Audit Team

Scott Dezort, CPA
Audit Supervisor

Orange County Comptroller's Office

Mission

The mission of the Orange County Comptroller's Office is to serve the citizens of Orange County and our customers by providing responsive, ethical, effective, and efficient protection and management of public funds, assets, and documents, as specified in the Florida Constitution and Florida Statutes.

Vision

The vision of the Orange County Comptroller's Office is to be recognized as a highly competent, cohesive team leading the quest for continuing excellence in the effective safeguarding and ethical management of public funds, assets, and documents.

February 20, 2019

Jerry L. Demings, County Mayor
And
Board of County Commissioners

We have conducted a review of the Orange County Air Pollution Control Trust Fund Program (Program) for the year ended September 30, 2018. The Program, managed by the County's Environmental Protection Division, was started during the fiscal year ended September 1984. The Florida Department of Environmental Protection (FDEP) remits Program funding to the County. The FDEP remits seventy-five cents to the County for each vehicle tag issued in the County. The money remitted by the FDEP is to be used exclusively to fund air pollution control activities. In addition, the County also provides financial resources to fund the Program.

The audit scope was limited to ensuring compliance with the Program rules adopted by the FDEP as authorized by Sections 320.03 and 403.182, Florida Statutes for the year ended September 30, 2018. These rules require the County to certify the following:

- 1) All license registration fees distributed to the County by FDEP were deposited into the County's Air Pollution Control Trust Fund (Fund).
- 2) All license registration fees spent by the Program were used only for air pollution control purposes.
- 3) During the 2017-2018 fiscal year, the County provided financial resources for air pollution control activities.
- 4) No agency, entity, agent, or person other than the County's Environmental Protection Division withdrew funds from the Fund.

Jerry L. Demings, County Mayor
and
Board of County Commissioners
Page 2
February 20, 2019

Based on the results of our testing, the County is materially in compliance with the FDEP rules adopted in accordance with Sections 320.03 and 403.182, Florida Statutes for the fiscal year ended September 30, 2018. The County's Environmental Protection Division Manager certified the Division's compliance with these guidelines to the FDEP.

Our review was made in accordance with generally accepted government auditing standards. Our review was limited to the specific program requirements listed above and included procedures we considered necessary. 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. 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 Environmental Protection Division personnel and commend them for their efforts.

Phil Diamond, CPA
County Comptroller

c: Byron Brooks, County Administrator
Chris Testerman, Deputy County Administrator
Jon V. Weiss, P.E., Director, Planning, Environmental, and Development Services
David Jones, Manager, Environmental Protection Division