

**Audit of the Air Pollution
Control Trust Fund Program
Fiscal Year 2025**



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

www.occompt.com



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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.



OFFICE OF THE COMPTROLLER

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COUNTY
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March 31, 2026

Jerry L. Demings, 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, 2025. During the year, the Florida Department of Environmental Protection (FDEP) remitted seventy-five cents to Orange County for each vehicle tag issued in the county.

The audit scope was limited to ensuring compliance with the rules adopted by FDEP as authorized by Florida Statute Sections 320.03 and 403.182. These rules require the County to certify the following for the fiscal year ending September 30, 2025:

- 1) All license registration fees distributed to the local air program by FDEP were deposited into the local Air Pollution Control Trust Fund;
- 2) All license registration fees spent by the local air program and any interest earned on such fees were used only for air pollution control purposes as specified in Chapter 320.03(6), Florida Statutes; and,
- 3) No agency, entity, agent, or person other than the designated local air pollution control agency or organization withdrew funds from the local Air Pollution Control Trust Fund.

To verify compliance, we performed the following testing of the Air Pollution Control Fund:

- Obtained independent confirmation from the FDEP of license registration fees paid to the County and confirmed the amount was deposited.

- Verified that a sample of non-payroll expenditures was only used for air pollution control purposes.
- Tested a sample of payroll-related expenditures to verify that salaries were related to air pollution control purposes.
- Evaluated Orange County's adherence to the Specific Operating Agreement's requirement to apply for federal grants from EPA under 42 U.S.C. Section 7403 (the 103 Grant) and 42 U.S.C. Section 7405 (the 105 Grant) and to use the grant funding to support the air pollution control program.
- Reviewed the ending balance to confirm the County will receive the maximum amount for fiscal year 2026.
- Verified that the unaudited financial statement provided to FDEP was accurate according to transactions recorded in the financial application.

Based on the results of our testing, Orange County is materially in compliance with FDEP rules adopted in accordance with Florida Statute Sections 320.03 and 403.182, for the fiscal year ended September 30, 2025. Orange County's Environmental Protection Division Manager has certified the Division's compliance with these guidelines to FDEP.

We conducted this audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We appreciate the cooperation of the Environmental Protection Division personnel during the audit.



Phil Diamond, CPA
County Comptroller

c: Byron W. Brooks, County Administrator
Jon V. Weiss, Deputy County Administrator
Tanya Wilson, Director, Planning, Environmental & Development Services
Renée H. Parker, Manager, Environmental Protection Division