

BCC Mtg. Date: February 7, 2017

Audit of the Air Pollution Control Trust Fund Fiscal Year 2015-2016

**Report by the
Office of County Comptroller**

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

County Audit Division

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**Report No. 461
December 2016**

December 27, 2016

Teresa Jacobs, County Mayor
and
Board of County Commissioners

We have conducted a review of the Orange County Air Pollution Control Trust Fund Program for the year ended September 30, 2016. 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 seventy-five 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 Sections 320.03 and 403.182, Florida Statutes for the year ended September 30, 2016. These rules require that the County 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.
- 2) All license registration fees spent by the Program were used only for air pollution control purposes as specified in Section 320.03 (6), Florida Statutes.
- 3) During the 2015-2016 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 County's Air Pollution Control Trust Fund.

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, 2016.

Teresa Jacobs, County Mayor
and
Board of County Commissioners
Page 2
December 27, 2016

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
Jon V. Weiss, P.E., Director, Community, Environmental and Development Services
Department
Lori Cunniff, CEP, CHMM, Deputy Director, Community, Environmental and
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