
**Audit of the Air Pollution
Control Trust Fund
Fiscal Year 2019-2020**



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

www.occompt.com



**Report No. 490
June 2021**

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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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June 30, 2021

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 (Program) for the year ended September 30, 2020. 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) remitted seventy-five cents for each vehicle tag issued in the County. 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. These rules require the County to certify the following for the fiscal year ending September 30, 2020:


- 1) All license registration fees distributed to the local air program by FDEP for 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.
- 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.

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, 2020. The County's Environmental Protection Division Manager certified the Division's compliance with these guidelines to the FDEP.

Jerry L. Demings, County Mayor
and
Board of County Commissioners
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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 Environmental Protection Division personnel and commend them for their efforts.

A handwritten signature in dark ink, appearing to read 'Phil Diamond' in a stylized, cursive script.

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 Department