

thousand dollars, with a good and sufficient surety to be approved by the commission, with the condition "that if the above bounden shall well and faithfully execute his office and shall account to the commission for all monies which he shall receive for account of the commission, or be answerable for by law, then the said obligation to be void, otherwise to be and remain in full force and effect." The bond, when approved, shall be recorded in the office of the clerk of the circuit court for Frederick County; and the person so appointed, before entering upon the duties of his office, shall take an oath before the clerk of the circuit court for the county, in form similar to that taken by collectors of taxes, except as to the title of the office. The commission may pay the premiums on all bonds. All checks issued by the commission shall be signed by the secretary-treasurer and countersigned by one member of the commission.

(c) The commission shall annually have its accounts audited by a certified public accountant to be selected by the commission and paid by it; and shall publish the audited financial statements and auditor's certificate in a newspaper published in the county.

(d) The accounts of the commission shall be maintained in accordance with the general principle of municipal fund accounting on an accrual basis. ]

§ 10A-2.

Frederick County is declared to be a sanitary district for the purpose of the exercise of the powers vested by this chapter in the Frederick County Metropolitan Commission; provided:

(a) That the commission shall exercise no authority over the operation or construction of the sewerage, water and drainage facilities of any incorporated municipality, including the extension of such facilities beyond the corporate limits of any municipality, as such extensions may exist on July 1, 1968; and

(b) That the extension of such facilities beyond the corporate limits of any municipality after July 1, 1968, shall be subject to the approval and authority of the commission, except that such approval shall not be required in the event of annexation pursuant to Article 23A of the Annotated Code of Maryland; and

(c) That in exercising the powers granted by this chapter, the Frederick County Metropolitan Commission shall not be subject to the provisions of any planning regulations or zoning ordinances enacted under the provisions of Article 66B of the Annotated Code of Maryland. ]

10A-1.