

accordance with generally accepted auditing principles and point out any irregularities found to exist. The [auditors] ACCOUNTANTS shall report the results of their examination, including their unqualified opinion on the presentation of the financial position of the various funds and the results of the Service's financial operations. If they are unable to express an unqualified opinion they shall state and explain in detail the reasons for their qualifications, disclaimer, or opinion including recommendations necessary to make possible future unqualified opinions.

3-923.

(b) The Authority shall make provision for a system of financial accounting, controls, audits, and reports. All accounting systems and records, auditing procedures and standards, and financial reporting shall conform to generally accepted principles of governmental accounting. The Authority shall adopt the fiscal year of July 1 to June 30, designate the necessary funds for complete accountability, and specify the basis of accounting for each fund. As soon as practical after the closing of the fiscal year, an audit shall be made of the financial books, records, and accounts of the Authority. The audit shall be made by independent certified public accountants, selected by the Authority[,] and licensed to practice in the State [as auditors]. The [auditors] ACCOUNTANTS may not have a personal interest either directly or indirectly in the fiscal affairs of the Authority. They shall be experienced and qualified in the accounting and auditing of public bodies. The report of audit shall be prepared in accordance with generally accepted auditing principles and point out any irregularities found to exist. The [auditors] ACCOUNTANTS shall report the results of their examination, including their unqualified opinion on the presentation of the financial position of the various funds and the results of the Authority's financial operations. If they are unable to express an unqualified opinion they shall state and explain in detail the reasons for their qualifications, disclaimer, or opinion including recommendations necessary to make possible future unqualified opinions.

5-219.

(c) The Department shall issue an initial certification of reforestation or timber stand improvement to an applicant who owns or leases 10 to 500 acres of land that is used as commercial forest land or that is being restored and is capable of growing a commercial forest, if there is:

(2) Timber stand improvement activities in accordance with a forest management plan developed by a [registered professional] LICENSED forester.

Article - Real Property