

(d) 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 Service. The audit shall be made by independent certified public accountants, selected by the Service, and licensed to practice in the State as auditors. The auditors may not have a personal interest either directly or indirectly in the fiscal affairs of the Service. 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 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.

(e) The books, records, and accounts of the Service are subject to audit by the State.

(f) Any officer or employee who refuses to give the required assistance and information to the accountants selected by the Service or by the State, or who refuses to submit to them for examination the books, documents, records, files, accounts, papers, things, or property required for the audit, in the discretion of the Service, may be required to forfeit his office or employment.

(G) ANY MONEYS RECEIVED BY THE SERVICE FROM STATE AGENCIES FOR GOODS OR SERVICES PROVIDED BY THE SERVICE IN ACCORDANCE WITH AGREEMENTS WITH THOSE AGENCIES SHALL BE DEPOSITED AND CREDITED TO THE FUNDS CREATED UNDER THIS SUBTITLE.

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(a) The Service may create and establish one or more reserve funds to be known as debt service reserve funds, and may pay into the debt service reserve funds (1) any money appropriated and made available by the State for the purpose of the funds, (2) any proceeds of sale of notes or bonds, to the extent provided in the resolution of the Service authorizing the issuance thereof, and (3) any other money available to the Service for the purpose of the funds from any other source or sources. The money held in or credited to any debt service reserve fund established under this section, except as hereinafter provided, shall be solely for the payment of the principal of bonds of the Service secured by that debt service reserve fund as the same become due, the purchase of the bonds of the Service, the payment of interest on the bonds of the Service, or the payment of any redemption premium required to be paid when the bonds are redeemed prior to maturity; but the Service may provide that money in any fund not be withdrawn