

9-1617.

(a) The Administration 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 the requirements of Title VI of the Federal Water Pollution Control Act and, to the extent not inconsistent therewith, generally accepted principles of governmental accounting. 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 Administration. The audit shall be made by independent certified public accountants, selected by the Administration, 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 Administration. 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 to the Secretary the results of their examination, including their unqualified opinion on the presentation of the financial position of the Fund and the results of the Administration'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.

#### Article - Health - General

8-204.

- (c) In addition to the duties set forth elsewhere in this title, the Director shall:
- (1) Adopt regulations to carry out the provisions of this title;
  - (2) Survey and analyze the needs of the State for prevention, diagnosis, and treatment of drug misuse or alcohol misuse;
  - (3) Submit each report that the Secretary, Governor, or General Assembly requests;
  - (4) Gather and disseminate statistics and other information on drug misuse and alcohol misuse and drug misuse and alcohol misuse services;
  - (5) Work cooperatively and coordinate with other State agencies and advisory bodies in carrying out the provisions of this title; and
  - (6) Do anything necessary or proper to carry out the scope of this title.

8-306.

- (b) The State Advisory Council shall:
- (1) Be a strong advocate of a comprehensive, broad-based approach to the social, economic, psychological, and health problems of alcohol and drug abuse; and
  - (2) Advise the Governor, the Secretary, and the Administration on: