

SUPPLY SYSTEM. The express powers contained and enumerated in Articles 23A, 25A, and 25B of the Annotated Code of Maryland and in the charter of the City of Baltimore are deemed to incorporate and include the power and authority contained in this section.

9-1616.

The Administration shall not be required to give any bond as security for costs, supersedeas, or any other security in any suit or action brought by or against it, or in proceedings to which it may be a party, in any court of this State, and the Administration shall have the remedies of appeal of whatever kind to all courts without bonds, supersedeas, or security of any kind. No builder's, materialman's, contractor's, laborer's, or mechanic's liens of any kind or character shall ever attach to or become a lien upon the WATER QUALITY FUND OR THE DRINKING WATER LOAN Fund or any property, real or personal, belonging to the Administration and no assignment of wages shall be binding upon or recognized by the Administration.

9-1617.

(a) The Administration shall make provision for a system of financial accounting, controls, audits, and reports IN ACCORDANCE WITH GENERALLY ACCEPTED PRINCIPLES OF GOVERNMENTAL ACCOUNTING. All accounting systems and records, auditing procedures and standards, and financial reporting FOR THE WATER QUALITY FUND 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] POSITIONS of the WATER QUALITY Fund AND THE DRINKING WATER LOAN 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.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 1993.

Approved May 11, 1993.