

9-1617.

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 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.

DRAFTER'S NOTE:

Error: Extraneous subsection designation in § 9-1617 of the Environment Article.

Occurred: Ch. 432, Acts of 1992, which repealed subsection (b). Correction by the Michie Company in the 1993 Replacement Volume of the Environment Article is validated by this Act.

10-305.

(a) In this section, "nuisance" includes:

(2) Any condition that may adversely affect the public health, such as an unsanitary outhouse, a foul pigpen, an improperly functioning sewage system, an [unkept] UNKEMPT junkyard, an [unkept] UNKEMPT scrap metal processing facility, an excessive accumulation of trash or garbage, dead animals, a contaminated water supply, an inadequately protected water supply, or a rat harborage;

DRAFTER'S NOTE:

Error: Misspelling in § 10-305(a)(2) of the Environment Article.

Occurred: Ch. 240, § 2 and Ch. 555, Acts of 1982.