

adequate accounting and financial reporting system. The criteria contained in the Fundamental Criteria should be considered in an auditor's assessment of the recipient's internal control structure. The Fundamental Criteria is in addition to, rather than a substitute for, standard internal control checklists, and does not preclude the exercise of appropriate auditor's judgement in assessing internal controls.

II-3. Assessing Compliance With Laws and Regulations

The requirements set out in the Compliance Supplement (Appendix C) are those that could have a material impact on an organization's financial statements. Accordingly, examination of these compliance requirements are to be included as part of the audit.

The Compliance Supplement specifies the objectives and provides suggested procedures to be considered in the auditor's assessment of a recipient's compliance with laws and regulations. The suggested procedures can be used to test for compliance with laws and regulations, as well as to evaluate the related controls. Auditors should use professional judgement to decide which procedures to apply, and the extent to which reviews and tests should be performed. Some procedures require a review and evaluation of internal controls. If the reviews and evaluations were performed as part of the internal control structure review, audit procedures can be modified to avoid duplication. Auditors should also refer to the grant agreements for additional requirements.

In certain cases non-compliance may result in questioned costs. Auditors are to ensure that sufficient information is obtained to support the amounts questioned. Working papers should adequately document the basis for any questioned costs and the amounts reported.

II-4. Audit Follow-up

Consistent with GAS paragraph 4.10, the auditor is required to follow-up on known material findings and recommendations from previous audits that could affect the financial statement audit. The objective is to determine whether timely and appropriate corrective action has been taken. Auditors are required to report the status of uncorrected material findings and recommendations from prior audits. In addition, these requirements are also applicable to findings and recommendations issued in a management letter.

III. Audit Reporting Requirements

III-1. Audit Reports

The IPAs are to issue the reports called for in Paragraph II-1(C) and should follow the requirements of GAS and Statement on Auditing Standards (SAS) 74 (and any revisions thereto) for the content and format of the reports.

III-2. Views of Responsible Officials

Consistent with GAS paragraph 7.38, auditors should report the views of responsible program officials concerning the auditors' findings, conclusions, and recommendations, as well as corrections planned.

III-3. Report Distribution

Four copies of the audit reports are to be submitted to the LSC OIG within ninety days of the recipient's year end. Under extenuating circumstances, an extension of the ninety-day requirement may be granted. Requests for extensions should be in writing, and directed to the Chief for Audits of the OIG.

IV. Reference Materials

- A. Title X—Legal Services Corporation Act of 1974, 42 USC 2996; Pub. L. 93-355, amended by Pub. L. 95-222 and 98-166.
- B. 45 CFR Part 1600, *et seq.*
- C. *Government Auditing Standards*, issued by the Comptroller General of the United States, 1994 Revision.
- D. OMB Circular A-133, Audits of Institutions of Higher Education and Other Non-Profit Institutions.
- E. AICPA Professional Standards, Volume I.
- F. AICPA Integrated Practice System, Not-For-Profit Organizations Audit Manual.
- G. Practitioners Publishing Company *Guide to Audits of Nonprofit Organizations*, Seventh Edition (June 1994).
- H. AICPA Statement of Position (SOP) 92-9, *Audits of Not-for-Profit Organizations Receiving Federal Awards*, December 28, 1992.
- I. Pursuant to LSC Regulations, 45 CFR 1630.4(g):

The Circulars of the Office of Management and Budget shall provide guidance for all allowable cost questions arising under this part when relevant policies or criteria therein are not inconsistent with the provisions of the Act, applicable appropriations acts, this part, the Audit and Accounting Guide for Recipients and Auditors, and Corporation rules, regulations, guidelines, and instructions.

Among the OMB Circulars which might be referred to if LSC policies are not dispositive:

1. Office of Management and Budget (OMB) Circular A-50 (Revised), *Audit Follow-up*.
2. OMB Circular A-110, *Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Nonprofit Organizations*.
3. OMB Circular A-122, *Cost Principles for Nonprofit Organizations*.
4. OMB Circular A-123, *Internal Control Systems*.
5. OMB Circular A-127, *Financial Management Systems*.

Dated: May 19, 1995.

Victor M. Fortuno,
General Counsel.

[FR Doc. 95-12764 Filed 5-23-95; 8:45 am]

BILLING CODE 7050-01-P

NATIONAL FOUNDATION FOR THE ARTS AND THE HUMANITIES

Media Arts Advisory Panel; Meeting

Pursuant to Section 10(a)(2) of the Federal Advisory Committee Act (Public Law 92-463), as amended, notice is hereby given that a meeting of the Advisory Panel (Arts on Radio Section) to the National Council on the Arts will be held on June 6, 1995 from 9 a.m. to 6:30 p.m. on June 6, 1995. This meeting will be held in Room 716 at the Nancy Hanks Center, 1100 Pennsylvania Avenue, NW., Washington, DC 20506.

Portions of this meeting will be open to the public from 9 a.m. to 9:15 a.m. for introductory remarks and from 5:30 p.m. to 6:30 p.m. for a guideline and policy discussion.

The remaining portion of this meeting, from 9:15 a.m. to 5:30 p.m. is for the purpose of Panel review, discussion, evaluation, and recommendation on applications for financial assistance under the National Foundation on the Arts and the Humanities Act of 1965, as amended, including information given in confidence to the agency by grant applicants. In accordance with the determination of the Chairman of February 8, 1994 this session will be closed to the public pursuant to subsection (c) (4), (6) and (9)(B) of section 552b of Title 5, United States Code.

Any person may observe meetings, or portions thereof, of advisory panels which are open to the public, and may be permitted to participate in the panel's discussions at the discretion of the panel chairman and with the approval of the full-time Federal employee in attendance.

If you need special accommodations due to a disability, please contact the Office of Special Constituencies, National Endowment for the Arts, 1100 Pennsylvania Avenue, NW., Washington, DC 20506, 202/682-5532, TYY 202/682-5496, at least seven (7) days prior to the meeting.

Further information with reference to this meeting can be obtained from Ms. Yvonne Sabine, Committee Management Officer, National Endowment for the Arts, Washington, DC 20506, or call 202/682-5433.

Dated: May 19, 1995.

Yvonne M. Sabine,

Director, Office of Council and Panel Operations, National Endowment for the Arts.

[FR Doc. 95-12797 Filed 5-22-95; 8:45 am]

BILLING CODE 7537-01-M

Theater Advisory Panel; Meeting

Pursuant to section 10(a)(2) of the Federal Advisory Committee Act (Public Law 92-463), as amended, notice is hereby given that a meeting of the Theater Advisory Panel (Services to the Field Section) to the National Council on the Arts will be held on June 8, 1995 from 9:30 a.m. to 4 p.m. This meeting will be held in Room 730, at the Nancy Hanks Center, 1100 Pennsylvania Avenue, NW., Washington, DC 20506.

A portion of this meeting will be open to the public from 9:30 a.m. to 10 a.m. for introductory remarks and a discussion of review criteria.

The remaining portion of this meeting from 10 a.m. to 4 p.m. is for the purpose of panel review, discussion, evaluation, and recommendation on applications for financial assistance under the National Foundation on the Arts and the Humanities Act of 1965, as amended, including information given in confidence to the agency by grant applicants. In accordance with the determination of the Chairman of February 8, 1994, this session will be closed to the public pursuant to subsection (c)(4), (6) and 9(B) of section 552b of Title 5, United States Code.

Any person may observe meetings, or portions thereof, of advisory panels which are open to the public, and may be permitted to participate in the panel's discussions at the discretion of the panel chairman and with the approval of the full-time Federal employee in attendance.

If you need special accommodations due to a disability, please contact the Office of Special Constituencies, National Endowment for the Arts, 1100 Pennsylvania Avenue, NW., Washington, DC 20506, 202/682-5532,

TTY 202/682-5496, at least seven (7) days prior to the meeting.

Further information with reference to this meeting can be obtained from Ms. Yvonne Sabine, Committee Management Officer, National Endowment for the Arts, Washington, DC 20506, or call 202/682-5433.

Dated: May 19, 1995.

Yvonne M. Sabine,

Director, Office of Council and Panel Operations, National Endowment for the Arts.

[FR Doc. 95-12798 Filed 5-22-95; 8:45 am]

BILLING CODE 7537-01-M

NATIONAL SCIENCE FOUNDATION

Privacy Act of 1974: New System of Records

AGENCY: National Science Foundation.

ACTION: Notice of new system of records and routine uses.

SUMMARY: Pursuant to the Privacy Act of 1974 (5 U.S.C. 552a), the National Science Foundation is providing notice of a new system of records—NSF-59, "Science and Technology (STC) Database."

This system is established and maintained by NSF. The records are to be used to help evaluate the Science and Technology Centers' achievements of program goals, such as diversity of participants and enhancements of skills. Evaluation will include followup surveys of Center participants.

EFFECTIVE DATE: Sections 552a(e) (4) and (11) of Title 5 of the U.S. Code requires that the public have thirty days to comment on the routine uses of systems of records. The new routine uses that are the subject of this notice will take effect thirty days from date of this publication, unless modified by a subsequent notice to incorporate comments received from the public.

ADDRESSES: Written comments should be submitted to the NSF Privacy Act Officer, National Science Foundation, Division of Contracts, Policy and Oversight, 4201 Wilson Boulevard, room 485, Arlington, Virginia 22230.

Dated: May 18, 1995.

Herman G. Fleming,

NSF Privacy Act Officer.

NSF-59

SYSTEM NAME:

Science and Technology Centers (STC) Database.

SYSTEM LOCATION:

Office of Science and Technology Infrastructure, National Science

Foundation, 4201 Wilson Boulevard, Arlington, VA 22230.

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Individuals participating in NSF funded Science and Technology Center activities.

CATEGORIES OF RECORDS IN THE SYSTEM:

Records include the names, SSNs, areas of research, race, ethnicity, genders, and other related information. They may also include the results of followup surveys of Center participants. The records will be used to help evaluate the Centers' achievement of program goals, such as diversity of participants and enhancement of skills. Evaluation will include followup surveys of Center participants. The results of the evaluations will be statistical and will not identify individual participants.

ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Information from the system may be given to contractors and other individuals who perform a service to or work under a contract, cooperative agreement or other arrangement for the Federal government.

POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

STORAGE:

All original materials are kept at NSF.

RETRIEVABILITY:

By Center and then alphabetically by individual.

SAFEGUARDS:

Building is locked during non-business hours. Records at NSF are kept in rooms that are locked during non-business hours. Records maintained by NSF contractors are kept in similar rooms and some records are locked in cabinets. Records maintained in electronic forms are accessible only to those employees within the Office of Science and Technology Infrastructure.

RETENTION AND DISPOSAL:

A records retention schedule has not yet been approved.

SYSTEM MANAGER(S) AND ADDRESS:

Associate Director, Office of Science and Technology Infrastructure, National Science Foundation, 4201 Wilson Boulevard, Arlington, VA 22230.

NOTIFICATION PROCEDURE:

The NSF Privacy Act Officer should be contacted in accordance with procedures found at 45 CFR part 613.