

will be retained by the IPA for at least three years from the date of the final audit report.

E. Access to Audit Working Papers

The audit working papers will be available for examination upon request by representatives of LSC and the Comptroller General of the United States. The LSC Act, § 1009(d), restricts the Corporation and the Comptroller General's access to any reports or records subject to the attorney-client privilege. The audit working papers will be subject to Quality Assurance Review conducted by the LSC OIG.

F. Disclosure of Irregularities, Illegal Acts and Other Non-Compliance

If, during an audit, matters are uncovered relative to actual, potential, or suspected defalcations, or other similar irregularities, the IPA will comply with Statement on Auditing Standards (SAS) Number 53, "The Auditor's Responsibility to Detect and Report Errors and Irregularities," and SAS Number 54, "Illegal Acts by Clients." While the auditor may contract directly with the recipient for audit services, it is emphasized that any items considered by the auditor to justify reporting to the recipient's program director and/or board of directors, should also be included in the management letter for LSC's consideration. If such items relate to the recipient's capabilities to safeguard and account for LSC funds, the IPA shall notify immediately the Office of Inspector General at (202) 336-8830.

II-2. Review of Internal Controls

In accepting LSC funds, recipient management asserts that its accounting system is adequate to comply with LSC requirements. As part of the review of internal controls the auditor is required to evaluate the effectiveness of the recipient's accounting system and internal controls. The primary objectives of this evaluation are to ensure that resources are safeguarded against waste, loss and misuse, and that resources are used consistent with LSC regulations and grant conditions.

II-3. Assessing Compliance With Laws and Regulations

The requirements set out in the Compliance Supplement (Appendix A) 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 and Distribution

IPAs should follow the requirements of GAS, OMB Circular A-133 and Statement on Auditing Standards (SAS) 74 (and any revisions thereto) for the content and format of the reports. Four copies of the audit reports and management letter, where applicable, are to be submitted to the LSC OIG within 150 days of the recipient's year end. Under exceptional circumstances, an extension of the 150-day requirement may be granted. Requests for extensions should be in writing, and directed to the Office of Inspector General.

III-2. Views of Responsible Officials

Consistent with GAS paragraph 7.38, auditors are encouraged to report the views of responsible program officials concerning the auditors' findings, conclusions, and recommendations, as

well as corrections planned, where practical.

IV. Reference Materials

A. Title X—Legal Services Corporation Act of 1974, 42 USC 2996; Public Law 93-355, amended by Public Law 95-222 and 98-166.

B. 45 Code of Federal Regulations 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 C.F.R. 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: October 13, 1995.

Victor M. Fortunato,

General Counsel.

[FR Doc. 95-25841 Filed 10-17-95; 8:45 am]

BILLING CODE 7050-01-P

NATIONAL INSTITUTE FOR LITERACY

Advisory Board; Meetings

AGENCY: National Institute for Literacy Advisory Board, National Institute for Literacy.

ACTION: Notice of meeting.

SUMMARY: This Notice sets forth the schedule and proposed agenda of a forthcoming meeting of the National Institute for Literacy Advisory Board

(Board). This notice also describes the function of the Board. Notice of this meeting is required under Section 10(a)(2) of the Federal Advisory Committee Act. This document is intended to notify the general public of their opportunity to attend the meeting.

DATES AND TIME: November 9, 1995, 9:00 a.m. to 4:00 p.m.

ADDRESSES: National Institute for Literacy, 800 Connecticut Avenue, NW, Suite 200, Washington, DC 20006.

FOR FURTHER INFORMATION CONTACT:

Carolyn Staley, Deputy Director, National Institute for Literacy, 800 Connecticut Avenue, NW, Suite 200, Washington, DC 20006. Telephone (202) 632-1526.

SUPPLEMENTARY INFORMATION: The Board is established under Section 384 of the Adult Education Act, as amended by Title I of Public Law 102-73, the National Literacy Act of 1991. The Board consists of ten individuals appointed by the President with the advice and consent of the Senate. The Board is established to advise and make recommendations to the Interagency Group, composed of the Secretaries of Education, Labor, and Health and Human Services, which administers the National Institute for Literacy (Institute). The Interagency Group considers the Board's recommendations in planning the goals of the Institute and in the implementation of any programs to achieve the goals of the Institute. Specifically, the Board performs the following functions: (a) makes recommendations concerning the appointment of the Director and the staff of the Institute; (b) provides independent advice on operation of the Institute; and (c) receives reports from the Interagency Group and Director of the Institute. In addition, the Institute consults with the Board on the award of fellowships. The Board will meet in Washington, DC on November 9, 1995 from 9:00 a.m. to 4:00 p.m. The meeting of the Board is open to the public. The agenda includes discussion of program year 95-96 activities and review of new NIFL initiatives. Records are kept of all Board proceedings and are available for public inspection at the National Institute of Literacy, 800 Connecticut Avenue, NW., Suite 200, Washington, DC 20006 from 8:30 a.m. to 5: p.m.

Dated: October 12, 1995.

Andrew J. Hartman,

Executive Director, National Institute for Literacy.

[FR Doc. 95-25767 Filed 10-17-95; 8:45 am]

BILLING CODE 6055-01-M

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

[Notice (95-094)]

NASA Advisory Council, Aeronautics Advisory Committee, Subcommittee on Human Factors; Meeting

AGENCY: National Aeronautics and Space Administration.

ACTION: Notice of meeting cancellation.

Federal Register Citation of Previous Announcement: 60 FR 46314, Notice Number 95-084, September 6, 1995.

Previously Announced Dates of Meeting: October 17, 1995, 8:30 a.m. to 4:30 p.m.; October 18, 1995, 8:30 a.m. to 4:30 p.m.; and October 19, 1995, 8:30 a.m. to 11:30 a.m. The meeting will be rescheduled.

FOR FURTHER INFORMATION CONTACT:

Mr. Gregory W. Condon, National Aeronautics and Space Administration, Ames Research Center, Moffett Field, CA 94035, 414/604-5567.

Dated: October 11, 1995.

Danalee Green,

Chief, Management Controls Office.

[FR Doc. 95-25800 Filed 10-17-95; 8:45 am]

BILLING CODE 7510-01-M

NATIONAL SCIENCE FOUNDATION

Special Emphasis Panel in Chemistry; Notice of Meeting

In accordance with the Federal Advisory Committee Act (Pub. L. 92-463, as amended), the National Science Foundation announces the following meeting:

Name and Committee Code: Special Emphasis Panel in Chemistry (#1191).

Date and Time: November 6-7, 1995.

Place: Rooms, 360, 365 and 390, NSF, 4201 Wilson Boulevard, Arlington, VA 22230.

Type of Meeting: Closed.

Contact Person: Dr. Carolyn Eisenstein, Program Director, Office of Special Projects, Chemistry Division, Room 1055, National Science Foundation, 4201 Wilson Boulevard, Arlington, VA 22230, Telephone: (703) 306-1850.

Purpose of Meeting: To provide advice and recommendations concerning proposals submitted to NSF for financial support.

Agenda: To review and evaluate proposals for Sites for Research Experiences for Undergraduates in Chemistry as part of the selection process for awards.

Reason for Closing: The proposals being reviewed include information of a proprietary or confidential nature, including technical information, financial data such as salaries, and personal information concerning individuals associated with the proposals. These matters are exempt under 5 U.S.C. 552 b(c) (4) and (6) of the Government in the Sunshine Act.

Dated: October 13, 1995.

M. Rebecca Winkler,

Committee Management Officer.

[FR Doc. 95-25856 Filed 10-17-95; 8:45 am]

BILLING CODE 7555-01-M

Advisory Committee for Education and Human Resources; Notice of Meeting

In accordance with the Federal Advisory Committee Act (Pub. L. 92-463, as amended), the National Science Foundation announces the following meeting.

Name: Advisory Committee for Education and Human Resources.

Date and Time: November 8, 1995 10:15 a.m., November 9, 1995 8:00 a.m.

Place: Arlington Renaissance Hotel, 950 N. Stafford Street, Arlington, VA 22203.

Type of Meeting: Open.

Contact Person: Peter E. Yankwich, Executive Secretary, Directorate for Education and Human Resources, Room 835, Arlington, VA 22230, (703) 306-1603.

Summary Minutes: May be obtained from contact person listed above.

Purpose of Committee: To provide advice and recommendations concerning NSF support for Education and Human Resources.

Agenda: Review of FY 1995 Programs and Initiative. Strategic Planning for FY 1996 and Beyond.

Dated: October 13, 1995.

M. Rebecca Winkler,

Committee Management Officer.

[FR Doc. 95-25853 Filed 10-17-95; 8:45 am]

BILLING CODE 7555-01-M

Special Emphasis Panel in Geosciences; Notice of Meeting

In accordance With the Federal Advisory Committee Act (Pub. L. 92-463, as amended), the National Science Foundation announces the following meeting.

Name: Special Emphasis Panel in Geosciences

Date & Time: Wednesday, November 8, 1995; 8:30 a.m.-3:00 p.m.

Place: St. James Hotel, 950 24th Street, Suite 118 Washington, DC.

Type of Meeting: Closed.

Contact Person: Dr. Joan R. Mitchell, Science Associate, National Science Foundation, 4201 Wilson Blvd., Arlington, VA 22230. Telephone: (703) 306-1580.

Purpose of Meeting: To provide advice and recommendations concerning proposals submitted to NSF for financial support.

Agenda: To review and evaluate OCE's Research Experiences for Undergraduate (REU) proposals as part of the selection process for awards.

Reason for Closing: The proposals being reviewed include information of a proprietary or confidential nature, including technical information, financial data, such as salaries; and personal information