

information collection requirements, or the collection of information from offerors, contractors, or members of the public that require the approval of the Office of Management and Budget (OMB) under 44 U.S.C. 3501, *et seq.*

List of Subjects in 41 CFR Part 105–64

Privacy.

Robin Carnahan,

Administrator, General Services Administration.

For the reasons set forth in the preamble, GSA amends 41 CFR part 105–64 as set forth below:

PART 105–64—GSA PRIVACY ACT RULES

■ 1. The authority citation for 41 CFR part 105–64 continues to read as follows:

Authority: 5 U.S.C. 552a.

■ 2. Amend § 105–64.001 by adding in alphabetical order the definition “Un-redacted SSN Mailed Documents Listing” to read as follows:

§ 105–64.001 What terms are defined in this part?

* * * * *

Un-redacted SSN Mailed Documents Listing (USMDL) means the Agency approved list, as posted at www.gsa.gov/reference/gsa-privacy-program, designating those documents for which the inclusion of the Social Security account number (SSN) is determined to be necessary to fulfill a compelling Agency business need when the documents are requested by individuals outside the Agency or other Federal agencies, as determined by the Administrator or their designee.

■ 3. Amend § 105–64.107 by adding paragraph (c) to read as follows:

§ 105–64.107 What standards of conduct apply to employees with privacy-related responsibilities?

* * * * *

(c) (1) The following conditions must be met for the inclusion of an unredacted (full) SSN or partially redacted (truncated) SSN on any document sent by mail on behalf of the agency:

(i) The inclusion of the full SSN or truncated SSN of an individual must be required or authorized by law; and

(ii) The document must be listed on the USMDL.

(2) Even when the conditions set forth in paragraph (c)(1) are met, employees shall redact SSNs in all documents sent by mail where feasible. Where full redaction is not possible due to agency requirements, partial redaction to create

a truncated SSN shall be preferred to no redaction.

(3) In no case shall any complete or partial SSN be visible on the outside of any envelope or package sent by mail or displayed on correspondence that is visible through the window of an envelope or package.

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LEGAL SERVICES CORPORATION

45 CFR Chapter XVI

Issuance of Updated Audit Guide for Recipients and Auditors and Appendices for Audits of Legal Services Corporation Recipients

AGENCY: Legal Services Corporation, Office of Inspector General.

ACTION: Notice of issuance of final audit guide and appendices.

SUMMARY: The Legal Services Corporation (LSC) Office of Inspector General (OIG) updated its *Audit Guide for Recipients and Auditors*, (*LSC OIG Audit Guide*), the Compliance Supplement (Appendix A), and Appendices B–E. The Audit Guide must be used for audits for fiscal years ending September 30, 2023, and thereafter. *The LSC OIG Audit Guide* was published in December 1996 and is outdated. Aside from one Audit Bulletin issued in 1997, it has not been updated since. Appendix A, Compliance Supplement for Audits of LSC Recipients was updated in April 2016. *The LSC OIG Audit Guide* and appendices required revisions to incorporate changes to LSC regulations, auditing standards, and other guidelines that have changed. The changes are to enhance clarity in guidance and suggested audit procedures.

DATES: The *LSC OIG Audit Guide* will be effective on October 1, 2023, for audits of LSC grantee fiscal years ending on or after September 30, 2023.

FOR FURTHER INFORMATION CONTACT: Grace Nyakoe, Audit Director, Legal Services Corporation Office of Inspector General, 3333 K Street NW, Washington, DC 20007, (202) 295–1662, or gnyakoe@oig.lsc.gov.

SUPPLEMENTARY INFORMATION:

I. History of This Action

Updating the *LSC OIG Audit Guide* and appendices is essential in fulfilling the OIG’s responsibility for oversight. *The LSC OIG Audit Guide* and appendices provide a uniform approach for audits of LSC recipients and describe recipients’ responsibilities with respect to such audits. Audits of recipients are

to be performed in accordance with this *LSC OIG Audit Guide* and Compliance Supplement (Appendix A), among other criteria. *The LSC OIG Audit Guide* and the Compliance Supplement give auditors guidance in planning and performing audits to accomplish audit objectives.

Significant changes include eliminating the requirement to classify LSC recipients as High-Risk; adding a requirement to consider all LSC funds as major programs regardless of spending threshold; and revising suggested audit procedures for changes to 45 CFR 1635—Timekeeping Requirement. The appendix designations have changed because we eliminated the appendices addressing a Sample Audit Agreement and Guide for Procurement of Audit Services. Information on these topics is readily available from other sources.

II. General Discussion of Comments

The LSC OIG received three comments during the public comment period. All comments were on the Compliance Supplement. The commenters were McBride, Lock & Associates, LLC, the LSC OIG Quality Control Review contractor; Eide Bailly, an LSC recipient Independent Public Accountant; and the National Legal Aid & Defender Association (NLADA), a non-LSC funded non-profit, in cooperation with experienced Chief Financial Officers of legal aid organizations and the NLADA Regulations Committee. One NLADA comment strongly supported the proposed change to the Overview section stating that LSC recipients do not have to be classified as high risk. All comments generally support the LSC OIG changes.

We also received comments for changes to accounting guidance. OIG does not issue accounting guidance and forwarded these comments to LSC. NLADA strongly supported the LSC OIG’s decision to no longer require that LSC recipients be classified as High Risk. The NLADA also commented that it generally does not favor blanket requirements but does not oppose the LSC OIG requirement that all LSC funds be classified as major programs. LSC recipients must have an annual audit and classifying the funds as a major program does not add a burden to LSC recipients. One comment was to correct a typographical error which was corrected. The remaining comments will be discussed in Section III, Detailed Discussion of Comments.

III. Detailed Discussion of Comments— Compliance Supplement Part D

Fund Balances

Comment—The commenter, McBride Lock & Associates, stated that Part 1628 refers to an analysis of fund balance to determine whether a waiver is required to carryover LSC funds. The commenter further noted that this has been confusing for IPAs since LSC issued Program Letter 20–4, Revenue Recognition Guidance. The commentator stated that the regulatory reference uses the term fund balance, and this section should include a definition of fund balance for purposes of calculating the carryover amount.

Response—The LSC OIG agreed with this suggestion and updated the second paragraph on page 58. This section now includes the *LSC Financial Guide's*, section 3.3 definition of fund balance.

Fund Balances, Compliance Requirements Section, Third Paragraph

Comment—The commentator, Eide Bailly, suggested that the following compliance requirement be revised to include relevant regulatory language. “Recipients may request a waiver to retain a fund balance in excess of 10% of LSC support pursuant to 45 CFR 1628.3. Absent a waiver, recipients must repay a fund balance in excess of 10% of LSC support. If a waiver of the 10% ceiling is granted, the recipient must repay any fund balance in excess of the amount permitted to be retained. (45 CFR 1628.3)”

The commentator suggested the text read, “Recipients may request a waiver to retain a fund balance in excess of 10% of LSC support pursuant to 45 CFR 1638.3. Absent a waiver, recipients must repay a fund balance in excess of 10% of LSC support. If a waiver of the 10% ceiling is granted, the recipient may retain up to the amount permitted in the waiver but must repay any fund balance in excess of the amount permitted to be retained. (45 CFR 1628.3).”

Response—The LSC OIG agreed with the suggested change and updated Appendix A, Compliance Supplement.

Timekeeping, 2. Audit Procedures— Internal Control b

Comment—The commentator, McBride Lock & Associates suggested changing the language in the Part 1635—Timekeeping Requirement section from, “. . . how the recipient has revised its timekeeping policies to comply . . .” to “. . . how the recipient has established its timekeeping policies to comply . . .”

Response—The LSC OIG agreed with the comment and made this change.

Timekeeping, Section 2b, Audit Procedures—Internal Control and Section 3, Audit Procedures— Substantive

Comment—NLADA suggested two clarifications in the Part 1635—Timekeeping Requirement section. The comment was to add a reference to the *LSC Financial Guide* in Section 2b noting that the *LSC Financial Guide* lists timekeeping requirements. NLADA also suggested that LSC OIG clarify the “minimum sample size of 20 timesheets” in 3. Audit Procedures—Substantive. The suggested clarification is to be clear that one timesheet means a timesheet of one pay period for one employee.

Response—The LSC OIG agreed with these suggestions and added a reference to the *LSC Financial Guide* and added language to clarify the sample size.

For the reasons stated above, the Legal Services Corporation Office of Inspector General revises the *LSC OIG Audit Guide for Recipients and Auditors*. The revised *LSC OIG Audit Guide for Recipients and Auditors* and its appendices are available on the LSC OIG website at: *Audit Guidance* (*lsc.gov*).

The Audit Guide and appendices contain references to other documents, such as LSC program letters and forms. We plan to update these references as they are modified.

(Authority: 42 U.S.C. 2996g(e).)

Dated: May 12, 2023.

Stefanie Davis,

*Senior Associate General Counsel for
Regulations.*

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FEDERAL MARITIME COMMISSION

**46 CFR Parts 502, 503, 520, 530, 535,
540, 550, 555 and 560**

[Docket No. FMC–2023–0009]

RIN 3072–AC96

Update of Existing FMC User Fees

AGENCY: Federal Maritime Commission.

ACTION: Direct final rule; confirmation of effective date.

SUMMARY: On March 21, 2023, the Federal Maritime Commission (Commission) published a direct final rule, which notified the public of our intent to update its current user fees and amend the relevant regulations to reflect these updates, pursuant to Office of Management and Budget (OMB) Circular A–25. The direct final rule

stated that it would increase some fees to reflect increases in salaries of employees assigned to certain fee-generating services. For one service, the rule would lower fees because less-senior employees are assigned to the fee-generating activity. The rule will go into effect as scheduled.

DATES: The effective date of the direct final rule published at 88 FR 16894 on March 21, 2023, is confirmed as June 5, 2023.

FOR FURTHER INFORMATION CONTACT: William Cody, Secretary; Phone: (202) 523–5908; Email: *secretary@fmc.gov*.

SUPPLEMENTARY INFORMATION: The Commission received four comments in response to the direct final rule (DFR) titled “Update of Existing FMC User Fees.” Three of the four comments received did not include information relevant to this rulemaking. One comment addressed the substance of the DFR. None of the comments received were significant adverse comments nor were they within the scope of the rulemaking.

In the comment from Atlantic Pacific Tariffs, Inc. (AP Tariffs), AP Tariffs states that it opposes the proposed increase in fees. However, AP Tariffs’s comment is not a significant adverse comment. AP Tariffs takes issue with proposed increases in fees for new U.S.-based company license applications and argues this would exacerbate the troubling trend of predominantly foreign companies obtaining Commission registrations. The DFR cannot address this concern because the fees are the same for all applicants regardless of whether an applicant is U.S.-based or foreign. Thus, the commentator seems to be asking for different fees for U.S.-based versus foreign entities to prioritize the interests of U.S.-based companies. Because this rule does not address substantive changes to the underlying regulations and who should be subject to the fee, this argument is outside the scope of the DFR.

AP Tariffs also argues that increasing the fees would create a financial burden for aspiring American companies seeking to enter the maritime industry, would be counterproductive to fostering domestic entrepreneurship, and would exacerbate the trend of foreign entities obtaining Commission registrations at the expense of U.S. based companies. AP Tariffs argues that the Commission should reconsider any fee increases for new U.S.-based companies and prioritize the interests of U.S. based companies. All of these comments are outside the scope of the User Fees rule because they do not challenge the