

Accordingly, the goal of the announced workshop is to educate government officials and other interested parties about emerging wireless technologies, and to provide a forum for discussion of the privacy, security, and consumer protection issues raised by these new technologies.

Questions To Be Addressed

(1) Mobile Technology and Business Models

(a) Where is wireless Internet and data technology today and where is it going? What devices are currently available for wireless Web access and data services? What sorts of devices and services are anticipated? How will mobile commerce or "m-commerce" develop?

(b) How do wireless Internet and data services function? What types of relationships will consumers have with wireless equipment makers, carriers, data service providers and others involved in the provision of these services? Will consumers' wireless data services be supported by advertising (as many Internet site are), or will consumers pay for subscriptions (like cable television) or pay fees-per-service accessed?

(2) Privacy and Security

What privacy and security issues do wireless devices raise? For example, how will location information be used (generally and more particularly with respect to advertising) and what are the privacy and security implications of the availability of location information? Is transmission of personal information secure in the wireless medium? As wireless devices converge so that cell phones, personal digital assistants, and electronic wallets may become a single device, how are the risks of identity theft increased and what security measures are possible?

Within this broad topic, the workshop would address existing regulatory structures and existing or emerging self-regulatory initiatives, as well as technological methods of addressing privacy and security concerns.

(3) Disclosures

How can companies make effective disclosures on small screens (both advertising and privacy disclosures)? Particularly as devices move to a combination of voice and text communication, how do traditional concepts like "clear and conspicuous" and "equal prominence" apply? Are there other aspects of this unique medium that will require modification of traditional consumer protection approaches?

By direction of the Commission.

Donald S. Clark,

Secretary.

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GENERAL ACCOUNTING OFFICE

Federal Accounting Standards Advisory Board Federal Financial Accounting Standards

AGENCY: Federal Accounting Standards Advisory Board.

ACTION: Notice of New Exposure Draft *Eliminating Disclosures Related to Tax Revenue Transactions by the Internal Revenue Service, Customs, and Others.*

Board Action: Pursuant to the Federal Advisory Committee Act (Pub. L. No. 92-463), as amended, and the FASAB Rules Of Procedure, as amended in October, 1999, notice is hereby given that the Federal Accounting Standards Advisory Board has published a new exposure draft, *Eliminating Disclosures Related To Tax Revenue Transactions By The Internal Revenue Service, Customs, and Others.*

A summary of the proposed Statement follows:

On November 13, 2000, the Federal Accounting Standards Advisory Board (FASAB) released for public comment an exposure draft (ED) to amend Statement of Federal Financial Accounting Standards (SFFAS) 7, Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting. The amendment would eliminate the current requirement to disclose certain information about taxes receivable. The exposure draft, entitled *Elimination of Disclosures Related to Tax Revenue Transactions by the Internal Revenue Service, Customs, and Others, Amending Statement of Federal Financial Accounting Standards No. 7, Accounting for Revenue and Other Financing Sources*, will be out for comment until February 16, 2001.

SFFAS No. 7 applies to entities collecting taxes on behalf of the Federal Government. The two entities collecting the vast majority of Federal taxes are the Internal Revenue Service (IRS) and the U.S. Customs Service (Customs). The Board has concluded that the disclosures required by SFFAS No. 7 do not accomplish a reconciliation of account balances and would mislead those attempting to evaluate IRS' and other tax-collecting entities' performance regarding taxes receivable. The disclosures include compliance activity that precedes the recognition of

taxes receivable. Certain supplementary information on compliance assessments, preassessment work in process, claims for refunds, and write-offs would continue to be required as supplementary information.

Two Board members disagree with the decision of the majority. They would retain the disclosure requirement.

The exposure draft will soon be mailed to FASAB's mailing list subscribers. Additionally, it is available on FASAB's home page <http://www.financenet.gov/fasab.htm>. Copies can be obtained by contacting FASAB at (202) 512-7350, or fontenrose.fasab@gao.gov. The Board has posed specific questions for comment. Respondents are encouraged to address those questions and to comment on any part of the exposure draft. For further information call Richard Fontenrose (202) 512-7358.

Written comments are requested by February 16, 2001, and should be sent to: Wendy M. Comes, Executive Director, Federal Accounting Standards Advisory Board, 441 G Street, NW, Suite 6814, Mail Stop 6K17V, Washington, DC 20548.

FOR FURTHER INFORMATION CONTACT:

Wendy Comes, Executive Director, 441 G St., NW, Room 6814, Washington, DC 20548, or call (202) 512-7350.

Authority: Federal Advisory Committee Act. Pub. L. No. 92-463.

Dated: November 13, 2000.

Wendy M. Comes,
Executive Director.

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GENERAL ACCOUNTING OFFICE

Notice of Meetings

AGENCY: Federal Accounting Standards Advisory Board.

ACTION: Notice of meetings through June 2001.

Board Action: Pursuant to the Federal Advisory Committee Act (Pub. L. No. 92-463), as amended, and the FASAB Rules of Procedure, as amended in October, 1999, notice is hereby given that the Federal Accounting Standards Advisory Board (FASAB) will meet on Thursday, December 7 and Friday, December 8 from 9 a.m. to 4 p.m. in room 6N30, 441 G St., NW., Washington, DC.

The purpose of the meeting is to discuss issues related to:

- National Defense PP&E;
- Stewardship Reporting;
- Corrections of Errors through Prior Period adjustments;