

Investment Act and the Perkins Vocational Education Act of 1984.

**Ira L. Mills,**

*Departmental Clearance Officer.*

[FR Doc. 04-11386 Filed 5-19-04; 8:45 am]

BILLING CODE 4510-30-P

## DEPARTMENT OF LABOR

### Employment and Training Administration

#### Proposed Collection; Comment Request

**AGENCY:** Employment and Training Administration, Labor.

**ACTION:** Notice.

**SUMMARY:** The Department of Labor, as part of its continuing effort to reduce paperwork and respondent burden, conducts a preclearance consultation process to provide the general public and Federal agencies with an opportunity to comment on proposed and/or continuing collections of information in accordance with the Paperwork Reduction Act of 1995 (PRA95) (44 U.S.C. 3506(c)(2)(A)). This process helps to ensure that requested data can be provided in the desired format, reporting burdens are minimized, collection instruments are clearly understood, and the impact of collection requirements on respondents can be properly assessed. Currently, the Employment and Training Administration (ETA) is soliciting comments concerning the proposed continuation of a reporting and performance standards system for Indian and Native American programs under Title I, Section 166 of the Workforce Investment Act (WIA). A copy of the proposed information collection request (ICR) can be obtained by contacting the office listed below in the address section of this notice.

**DATES:** Submit comments on or before July 19, 2004.

**ADDRESSES:** Send comments to Athena R. Brown, Chief, Division of Indian and Native American Programs, Employment and Training Administration, U.S. Department of Labor, Room S-4203, 200 Constitution Avenue, NW., Washington, DC 20210. Telephone: (202) 693-3737 (voice) or (202) 693-3818 (fax) (these are not toll-free numbers), or Internet: [brown.athena@dol.gov](mailto:brown.athena@dol.gov).

**FOR FURTHER INFORMATION CONTACT:** Greg Gross, Division of Indian and Native American Programs, Employment and Training Administration, U.S.

Department of Labor, Room S-4203, 200 Constitution Avenue, NW., Washington, DC 20210. Telephone: (202) 693-3752 (voice) or (202) 693-3818 (fax) (these are not toll-free numbers), or Internet: [gross.gregory@dol.gov](mailto:gross.gregory@dol.gov).

#### SUPPLEMENTARY INFORMATION:

##### I. Background

ETA is requesting continuation of the current reporting and performance standards system for WIA Title I, Section 166 Indian and Native American grantees for one year (July 1, 2004, to June 30, 2005), in part to coincide with the proposed expiration of the Section 166 financial report (ETA-9080) which is currently requested through June 30, 2005, under OMB Control Numbers 1205-0422 and 1205-0423. In evaluating the last few years' reporting experience of the grantees who receive funding under WIA Section 166, including those receiving Supplemental Youth Services (SYS) funds, and in light of the continuing statutory requirements of WIA applicable to Section 166 grantees, the Department has decided to extend the currently approved reporting requirements which it believes supports the current statutory requirements under WIA as they relate to the Indian and Native American Program. The only anticipated change(s) would be to accommodate the information collection requirements of the proposed "OMB Common Measures" for evaluating all federally funded employment and training programs. Further details of these possible changes are available on request. However, it should be noted that WIA comes up for reauthorization during 2004, which could result in additional, statutorily mandated reporting changes which would need to be covered in this data collection.

##### II. Desired Focus of Comments

The Department is particularly interested in comments which:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility;
- Evaluate the accuracy of the agency's burden estimate for the proposed collection of information, including the validity of the methodology and assumptions used;
- Enhance the quality, utility, and clarity of the information to be collected; and
- Minimize the burden of the collection of information on those who

are to respond, including the use of appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g., permitting electronic submissions of responses.

A copy of the proposed ICR can be obtained by contacting the office listed above in the addressee section of this notice.

##### III. Current Action

This ICR will be used by approximately 145 WIA Section 166 grantees as the primary reporting and performance measurement vehicle for enrolled individuals, their characteristics, training and services provided, outcomes, including job placement and employability enhancements, as well as detailed financial data on program expenditures. Grantees participating in the demonstration under Public Law 102-477 will not be affected by this collection, and have not been included in the following burden estimates.

*Type of Review:* Extension.

*Agency:* Employment and Training Administration.

*Title:* Reporting and Performance Standards system for Indian and Native American (INA) Programs under Title I, Section 166 of the Workforce Investment Act (WIA) (1205-0422) and WIA Employment and Training Administration Financial Requirements for INA Grantee Activities (1205-0423).

*OMB Number (current):* 1205-0422 and 1205-0423.

*Catalog of Federal Domestic Assistance Number:* 17.265 (for PY 2002 and beyond).

*Record Keeping:* Grantees shall retain supporting and other documents necessary for the compilation and submission of the subject reports for three years after submission of the final financial report for the grant in question (29 CFR 97.42 and/or 29 CFR 95.53). It should be noted that the burden estimates for this collection as originally approved by OMB in April of 2001 were for 27,795 responses totaling some 78,615 hours.

*Affected Public:* Federally recognized Indian tribes, bands, and groups; Alaska Native entities; Hawaiian Native entities; private non-profit Indian-controlled organizations; State Indian Commissions or Councils (Native American-controlled); consortia of any and/or all of the above.

*Cite/Reference/Form/etc.:* ETA-9084 and ETA-9085 (1205-0422):

Form No.	Respondents	Frequency	Total responses	Average time per response (hours)	Total burden hours
ETA-9084 (Comprehensive Services) .....	145	semi-annual .....	290	9.67	2,804
ETA-9085 (Supplemental Youth Services) .....	105	semi-annual .....	210	9.67	2,031
Recordkeeping .....	145	(as needed) .....	27,295	2.7	73,780
Total .....	250	semi-annual .....	27,795	9.67	78,615

ETA 9080 (1205-0423): 150  
 Respondents × Quarterly Reporting × 12  
 hours per report = 1,800 Burden Hours.

Total Burden Cost (capital/startup):  
 \$0.

Total Burden Cost (operating/  
 maintaining): Costs associated with this  
 collection will vary widely among  
 grantees, from nearly no additional cost  
 to some higher figure, depending on the  
 state of automation attained by each  
 grantee and the wages paid to the staff  
 actually completing the various forms.  
 However, because all expenditures  
 associated with the preparation of these  
 reports will come from the Federal grant  
 funds themselves, there will be no costs  
 to the grantees. The grantees will not be  
 obligated to expend their own (i.e., non-  
 Department) resources to fulfill these  
 reporting requirements. All costs  
 associated with the submission of these  
 forms are allowable grant expenses.  
 Comments submitted in response to this  
 comment request will be summarized  
 and/or included in the request for Office  
 of Management and Budget approval of  
 the information collection request; they  
 also will become a matter of public  
 record.

Signed at Washington, DC, this 14th day of  
 May, 2004.

**John R. Beverly, III,**

*Administrator, Office of National Programs.*  
 [FR Doc. 04-11387 Filed 5-19-04; 8:45 am]

BILLING CODE 4510-30-P

## NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES

### National Endowment for the Arts; Combined Arts Advisory Panel

Pursuant to section 10(a)(2) of the  
 Federal Advisory Committee Act (Pub.  
 L. 92-463), as amended, notice is hereby  
 given that two meetings of the  
 Combined Arts Advisory Panel to the  
 National Council on the Arts will be  
 held at the Nancy Hanks Center, 1100  
 Pennsylvania Avenue, NW.,  
 Washington, DC 20506 as follows:

*Folk & Traditional Arts:* June 14-15,  
 2004, Room 716 (Access to Artistic  
 Excellence category). This meeting, from  
 9 a.m. to 6:30 p.m. on June 14th and

from 9 a.m. to 5 p.m. on June 15th, will  
 be closed.

*Visual Arts:* June 23-25, 2004, Room  
 716 (Access to Artistic Excellence  
 category). This meeting, from 9 a.m. to  
 5:30 p.m. on June 23rd and June 24th  
 and from 9 a.m. to 4:15 p.m. on June  
 25th, will be closed.

The closed portions of meetings are  
 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 April  
 14, 2004, these sessions will be closed  
 to the public pursuant to subsection (c)  
 (6) of 5 U.S.C. 552b.

Further information with reference to  
 this meeting can be obtained from Ms.  
 Kathy Plowitz-Worden, Office of  
 Guidelines & Panel Operations, National  
 Endowment for the Arts, Washington,  
 DC 20506, or call 202/682-5691.

Dated: May 14, 2004.

**Kathy Plowitz-Worden,**

*Panel Coordinator, Panel Operations,*  
*National Endowment for the Arts.*

[FR Doc. 04-11373 Filed 5-19-04; 8:45 am]

BILLING CODE 7537-01-P

## SECURITIES AND EXCHANGE COMMISSION

[Release No. 34-49707; File No. PCAOB-  
 2003-10]

### Public Company Accounting Oversight Board; Order Approving Proposed Auditing Standard No. 1, References in Auditors' Reports to the Standards of the Public Company Accounting Oversight Board ("Auditing Standard No. 1")

May 14, 2004.

#### I. Introduction

On December 23, 2003, the Public  
 Company Accounting Oversight Board  
 (the "Board" or the "PCAOB") filed  
 with the Securities and Exchange  
 Commission (the "Commission")  
 proposed Auditing Standard No. 1,

References in Auditors' Reports to the  
 Standards of the Public Company  
 Accounting Oversight Board ("Auditing  
 Standard No. 1") pursuant to sections  
 101, 103 and 107 of the Sarbanes-Oxley  
 Act of 2002 (the "Act").<sup>1</sup> Auditing  
 Standard No. 1 would require registered  
 public accounting firms to refer to the  
 standards of the PCAOB in their audit  
 reports, rather than to U.S. generally  
 accepted auditing standards, or  
 "GAAS," as is currently the case. Notice  
 of the proposed standard was published  
 in the **Federal Register** on April 9,  
 2004,<sup>2</sup> and the Commission received  
 five comment letters. For the reasons  
 discussed below, the Commission is  
 granting approval of the proposed  
 standard. Simultaneously with this  
 order, the Commission also is issuing an  
 interpretive release to address certain  
 implementation issues relating to  
 Auditing Standard No. 1.

#### II. Description

The Act establishes the PCAOB to  
 oversee the audits of public companies  
 and related matters, to protect investors,  
 and to further the public interest in the  
 preparation of informative, accurate and  
 independent audit reports.<sup>3</sup> Section  
 103(a) of the Act directs the PCAOB to  
 establish auditing and related attestation  
 standards, quality control standards,  
 and ethics standards to be used by  
 registered public accounting firms in the  
 preparation and issuance of audit  
 reports as required by the Act or the  
 rules of the Commission. The Board has  
 defined the term "auditing and related  
 professional practice standards" to  
 mean the standards established or  
 adopted by the Board under section  
 103(a) of the Act.

The Board's proposed Auditing  
 Standard No. 1 requires that an auditor's  
 report issued in connection with any  
 engagement performed in accordance  
 with the auditing and related  
 professional practice standards of the  
 PCAOB state that the engagement was  
 performed in accordance with "the  
 standards of the Public Company  
 Accounting Oversight Board (United  
 States)." The auditor also must include

<sup>1</sup> 15 U.S.C. 7201, *et seq.*

<sup>2</sup> Release No. 34-49528 (April 6, 2004).

<sup>3</sup> Section 101(a) of the Act.