

want to be publicly disclosed in your comment submission. All comment submissions are posted at <https://www.regulations.gov> and entered into ADAMS. Comment submissions are not routinely edited to remove identifying or contact information.

If you are requesting or aggregating comments from other persons for submission to the OMB, then you should inform those persons not to include identifying or contact information that they do not want to be publicly disclosed in their comment submission. Your request should state that comment submissions are not routinely edited to remove such information before making the comment submissions available to the public or entering the comment into ADAMS.

II. Background

Under the provisions of the Paperwork Reduction Act of 1995 (44 U.S.C. chapter 35), the NRC recently submitted a request for renewal of an existing collection of information to OMB for review entitled, 10 CFR part 35 “Medical Use of Byproduct Material.” The NRC hereby informs potential respondents that an agency may not conduct or sponsor, and that a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number.

The NRC published a **Federal Register** notice with a 60-day comment period on this information collection on August 1, 2023, 88 FR 50182.

1. *The title of the information collection:* 10 CFR part 35, Medical Use of Byproduct Material.

2. *OMB approval number:* 3150–0010.

3. *Type of submission:* Extension.

4. *The form number, if applicable:* Not applicable.

5. *How often the collection is required or requested:* Reports of medical events, doses to an embryo/fetus or nursing child, or leaking source are reportable on occurrence. A specialty board certifying entity desiring to be recognized by the NRC must submit a one-time request for recognition and infrequently revise the information.

6. *Who will be required or asked to respond:* Physicians and medical institutions holding an NRC license authorizing the administration of byproduct material or radiation from this material to humans for medical use. A specialty board certification entity desiring to have its certifying process and board certificate recognized by NRC.

7. *The estimated number of annual responses:* 313,994 (234,284 reporting responses + 7,327 recordkeepers + 72,383 third party disclosure responses).

8. *The estimated number of annual respondents:* 7,340 (862 NRC licensees + 6,465 Agreement State licensees + 13 specialty board certification entity).

9. *The estimated number of hours needed annually to comply with the information collection requirement or request:* 1,117,570 hours (61,807 reporting + 1,043,235 recordkeeping + 12,528 third party disclosure).

10. *Abstract:* Part 35 of title 10 of the *Code of Federal Regulations*, “Medical Use of Byproduct Material,” contains NRC’s requirements and provisions for the medical use of byproduct material and for issuance of specific licenses authorizing the medical use of this material. These requirements and provisions provide for the radiation safety of workers, the general public, patients, and human research subjects. Part 35 contains mandatory requirements that apply to NRC licensees authorized to administer byproduct material or radiation to humans for medical use. These requirements also provide voluntary provisions for specialty boards to apply to have their certification processes recognized by the NRC so that their board-certified individuals can use the certifications as proof of training and experience.

Dated: November 30, 2023.

For the Nuclear Regulatory Commission.

David C. Cullison,

NRC Clearance Officer, Office of the Chief Information Officer.

[FR Doc. 2023–26718 Filed 12–5–23; 8:45 am]

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OFFICE OF PERSONNEL MANAGEMENT

Submission for Review: Initial Certification of Full-Time School Attendance, RI 25–41

AGENCY: Office of Personnel Management.

ACTION: 30-Day notice and request for comments.

SUMMARY: The Office of Personnel Management (OPM), Retirement Services, offers the general public and other Federal agencies the opportunity to comment on the following expiring information collection (ICR), without change: Initial Certification of Full-Time School Attendance, RI 25–41. OPM uses RI 25–41 to determine if a child is eligible to receive survivor benefits.

DATES: Comments are encouraged and will be accepted until January 5, 2024.

ADDRESSES: Written comments and recommendations for the proposed

information collection should be sent within 30 days of publication of this notice to <https://www.reginfo.gov/public/do/PRAMain>. Find this particular information collection by selecting “Currently under Review—Open for Public Comments” or by using the search function or fax to (202) 395–6974.

FOR FURTHER INFORMATION CONTACT: A copy of this information collection, with applicable supporting documentation, may be obtained by contacting the Retirement Services Publications Team, Office of Personnel Management, 1900 E Street NW, Room 3316–L, Washington, DC 20415, Attention: Cyrus S. Benson, or sent via electronic mail to Cyrus.Benson@opm.gov or faxed to (202) 606–0910 or via telephone at (202) 936–0401.

SUPPLEMENTARY INFORMATION: As required by the Paperwork Reduction Act of 1995, OPM is soliciting comments for this collection (OMB No. 3206–0099). This information collection was previously published in the **Federal Register** on May 3, 2023, at 88 FR 27929, allowing for a 60-day public comment period. No comments were received for this collection. The purpose of this notice is to allow an additional 30 days for public comments. OPM is particularly interested in comments that:

1. 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;

2. Evaluate the accuracy of the agency’s estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used;

3. Enhance the quality, utility, and clarity of the information to be collected; and

4. Minimize the burden of the collection of information on those who are to respond, including through 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.

RI 25–41, Initial Certification of Full-Time School Attendance is used to determine whether a child is unmarried and a full-time student in a recognized school. OPM must determine this in order to pay survivor annuity benefits to children who are age 18 or older under 5 U.S.C. 8341(A)(4) and chapter 84, section 8441(4)(C).

Analysis

Agency: Retirement Services, Office of Personnel Management.

Title: Initial Certification of Full-Time School Attendance.

OMB Number: 3206–0099.

Frequency: On occasion.

Affected Public: Individual or Households.

Number of Respondents: 1,200.

Estimated Time per Respondent: 90 minutes.

Total Burden Hours: 1,800.

Office of Personnel Management.

Kayyonne Marston,

Federal Register Liaison.

[FR Doc. 2023–26772 Filed 12–5–23; 8:45 am]

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SECURITIES AND EXCHANGE COMMISSION

[Release No. 34–99060; File No. PCAOB–2023–02]

Public Company Accounting Oversight Board; Order Granting Approval of Auditing Standard Governing the Auditor’s Use of Confirmation**I. Introduction**

On October 4, 2023, the Public Company Accounting Oversight Board (the “Board” or the “PCAOB”) filed with the Securities and Exchange Commission (the “Commission”), pursuant to section 107(b)¹ of the Sarbanes-Oxley Act of 2002 (“SOX”) and section 19(b)² of the Securities Exchange Act of 1934 (the “Exchange Act”), a proposal to adopt Auditing Standard (“AS”) 2310, *The Auditor’s Use of Confirmation* (AS 2310); rescind AS 2310, *The Confirmation Process* (AS 2310); and amend several other existing auditing standards (collectively, the “Amendments”). The Amendments were published for comment in the **Federal Register** on October 17, 2023.³ We received three (3) comment letters in response to the notice.⁴ This order approves the Amendments, which we

¹ 15 U.S.C. 7217(b).

² 15 U.S.C. 78s(b).

³ See *Public Company Accounting Oversight Board; Notice of Filing of Proposed Rules on The Auditor’s Use of Confirmation, and Other Amendments to PCAOB Standards*, Release No. 34–98689 (Oct. 5, 2023) [88 FR 71684 (Oct. 17, 2023)], available at <https://www.sec.gov/rules/pcaob/2023/34-98689.pdf>.

⁴ We received comment letters from Deloitte & Touche LLP (Nov. 2, 2023), PricewaterhouseCoopers LLP (Nov. 6, 2023), and Gopal Krushna Panda (Nov. 6, 2023). Copies of the comment letters received on the Commission notice of the Amendments are available on the Commission’s website at <https://www.sec.gov/comments/pcaob-2023-02/pcaob202302.htm>.

find to be consistent with the requirements of SOX and the securities laws and necessary or appropriate in the public interest or for the protection of investors.

II. Description of the Amendments

On September 28, 2023, the Board unanimously adopted the Amendments.⁵ The Amendments are intended to strengthen and modernize the requirements for the confirmation process by describing principles-based requirements for all methods of confirmation, including paper-based and electronic means of communications. In addition, the new standard is more directly integrated with the PCAOB’s risk assessment standards by incorporating certain risk-based considerations and emphasizing the auditor’s responsibilities for obtaining relevant and reliable audit evidence through the confirmation process. This should promote investor protection by enhancing the quality of audits. The requirements contained within the Amendments are discussed further below.

A. Changes to PCAOB Standards

Among other things, the Amendments enhance the existing confirmation requirements by:

- Including principles-based requirements that are designed to apply to all methods of confirmation. These methods include longstanding practices, such as the use of paper-based confirmation requests and responses sent via regular mail; methods that involve electronic means of communications, such as the use of email or an intermediary to facilitate direct electronic transmission of confirmation requests and responses; and methods that have yet to develop.
- Expressly aligning the requirements for the auditor’s use of confirmation with the requirements of the Board’s risk assessment standards, including AS 1105. The Amendments specify certain risk-based considerations and emphasize the auditor’s responsibility to obtain relevant and reliable audit evidence when performing confirmation procedures.⁶
- Strengthening the requirements for the use of confirmation procedures in certain situations. The Amendments add a requirement that the auditor

should perform confirmation procedures for cash held by third parties, carry forward the existing requirement that the auditor normally should perform confirmation procedures for accounts receivable, and include a new provision that the auditor may otherwise obtain audit evidence by directly accessing information maintained by a knowledgeable external source for cash and accounts receivable.⁷ In addition, the Amendments carry forward the existing requirement that the auditor consider confirming the terms of certain other transactions.⁸

- Addressing situations in which it would not be feasible for the auditor to obtain information directly from a knowledgeable external source. The Amendments provide that if it would not be feasible for the auditor to obtain audit evidence directly from a knowledgeable external source for accounts receivable, the auditor should perform other substantive procedures, including tests of details, that involve obtaining audit evidence from external sources indirectly.⁹

- Mandatory communications with the audit committee regarding certain audit responses to significant risks. Under the Amendments, for significant risks associated with cash or accounts receivable, the auditor is required to communicate with the audit committee when the auditor either did not perform confirmation procedures or otherwise obtained audit evidence by directly accessing information maintained by a knowledgeable external source.¹⁰

- Reflecting the relatively insignificant amount of audit evidence obtained when using negative confirmation requests. Under the Amendments, the use of negative confirmation requests may provide sufficient appropriate audit evidence only when combined with other substantive procedures. The Amendments include examples of situations in which the use of negative confirmation requests in combination with other substantive procedures may provide sufficient appropriate audit evidence.¹¹

- Emphasizing the auditor’s responsibility to maintain control over the confirmation process. The Amendments state that the auditor should select the items to be confirmed,

⁵ See *The Auditor’s Use of Confirmation, and Other Amendments to PCAOB Standards*, PCAOB Release No. 2023–008 (Sept. 28, 2023), available at https://assets.pcaobus.org/pcaob-dev/docs/default-source/rulemaking/docket_028/2023-008_confirmation-adopting-release.pdf?sfvrsn=e18cef74_4.

⁶ See AS 2310.03, as amended.

⁷ See AS 2310.24 through .27, as amended.

⁸ See AS 2310.30, as amended.

⁹ See AS 2310.25, as amended.

¹⁰ See AS 2310.28, as amended.

¹¹ See AS 2310.12 and .13, as amended.