

By the National Credit Union
Administration Board on September 20,
2013.

Gerard Poliquin,

Secretary of the Board.

[FR Doc. 2013-23453 Filed 9-25-13; 8:45 am]

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NATIONAL CREDIT UNION ADMINISTRATION

Agency Information Collection

Activities: Submission to OMB for Reinstatement, Without Change, of a Previously Approved Collection; Comment Request

AGENCY: National Credit Union
Administration (NCUA).

ACTION: Request for comment.

SUMMARY: The NCUA intends to submit the following information collection to the Office of Management and Budget (OMB) for review and clearance under the Paperwork Reduction Act of 1995 (Pub. L. 104-13, 44 U.S.C. Chapter 35). This information collection is published to obtain comments from the public. 12 CFR Part 715 sets forth a credit union's supervisory committee's responsibility in meeting the audit and verification requirements of Sections 115 and 202(a)(6) of the Federal Credit Union Act, 12 U.S.C. 1761d and 1782(a)(6). A supervisory committee audit is required at least once every calendar year covering the period since the last audit. Also, a bi-annual verification of members' accounts is required. Part 715 specifies the minimum annual audit a credit union is required to obtain according to its charter type and asset size, the licensing authority required of persons performing certain audits, the auditing principles which apply to certain audits, and the accounting principles which must be followed.

DATES: Comments will be accepted until October 28, 2013.

ADDRESSES: Interested parties are invited to submit written comments to the NCUA Contact and the OMB Reviewer listed below:

NCUA Contact: Tracy Crews, National Credit Union Administration, 1775 Duke Street, Alexandria, Virginia 22314-3428, Fax No. 703-837-2861, Email: OCIOPRA@ncua.gov.

OMB Contact: Office of Management and Budget, ATTN: Desk Officer for the National Credit Union Administration, Office of Information and Regulatory Affairs, Washington, DC 20503.

FOR FURTHER INFORMATION CONTACT:

Requests for additional information, a copy of the information collection

request, or a copy of submitted comments should be directed to Tracy Crews at the National Credit Union Administration, 1775 Duke Street, Alexandria, VA 22314-3428, or at (703) 518-6444.

SUPPLEMENTARY INFORMATION:

I. Abstract and Request for Comments

NCUA is reinstating the collection for 3133-0059. The information is collected by a credit union's supervisory committee or its designated representative, through a supervisory committee audit which is required at least once every calendar year covering the period since the last audit. The information is used by both the credit union and the NCUA to ensure through audit testing that the credit union's assets, liabilities, equity, income, and expenses exist, are properly valued, controlled and meet ownership, disclosure and classification requirements of sound financial reporting. A written report on the audit must be made to the board of directors and, if requested, NCUA. Working papers must be maintained and made available to NCUA. The methods that may be used for member account verifications—100 percent verification or statistical sampling—are set forth. The supervisory committee must retain a record of the account verifications. These requirements are also applicable to federally insured state-chartered credit unions.

The NCUA requests that you send your comments on this collection to the location listed in the addresses section. Your comments should address: (a) The necessity of the information collection for the proper performance of NCUA, including whether the information will have practical utility; (b) the accuracy of our estimate of the burden (hours and cost) of the collection of information, including the validity of the methodology and assumptions used; (c) ways we could enhance the quality, utility, and clarity of the information to be collected; and (d) ways we could minimize the burden of the collection of the information on the respondents such as through the use of automated collection techniques or other forms of information technology. It is NCUA's policy to make all comments available to the public for review.

II. Data

Title: 12 CFR Part 715, Supervisory Committee Audits and Verifications.

OMB Number: 3133-0059.

Form Number: None.

Type of Review: Reinstatement, without change, of a previously approved collection.

Description: The rule specifies the minimum annual audit a credit union is required to obtain according to its charter type and asset size, the licensing authority required of persons performing certain audits, the auditing principles that apply to certain audits, and the accounting principles that must be followed in reports filed with the NCUA Board.

Respondents: Federally insured credit unions.

Estimated Number of Respondents/Recordkeepers: 6,847.

Estimated Total Annual Responses: 19,988.

Frequency of Response: Audit report—annually; account verification—bi-annually.

Estimated Burden Hours per Response: Varied.

Estimated Total Annual Burden Hours: 30,295 hours.

Estimated Total Annual Cost: None.

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ACTION: Request for comment.

SUMMARY: The NCUA intends to submit the following information collection to the Office of Management and Budget (OMB) for review and clearance under the Paperwork Reduction Act of 1995 (Pub. L. 104-13, 44 U.S.C. Chapter 35). This information collection notice is published to obtain comments from the public. This collection of information is related to NCUA's regulation on nondiscrimination requirements in real estate-related lending.

DATES: Comments will be accepted until October 28, 2013.

ADDRESSES: Interested parties are invited to submit written comments to the NCUA Contact and the OMB Reviewer listed below:

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