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This notice is distributed by mail to several hundred subscribers; if you no longer wish to receive it, or would like to be added to the distribution, please contact the Office of the Secretary, Washington, DC 20555 (301-415-1969). In addition, distribution of this meeting notice over the Internet system is available. If you are interested in receiving this Commission meeting schedule electronically, please send an electronic message to [dkw@nrc.gov](mailto:dkw@nrc.gov).

Dated: June 21, 2007.

**R. Michelle Schroll,**

*Office of the Secretary.*

[FR Doc. 07-3144 Filed 6-22-07; 11:31 am]

BILLING CODE 7590-01-P

## NUCLEAR REGULATORY COMMISSION

### Final Regulatory Guide: Issuance, Availability

**AGENCY:** Nuclear Regulatory Commission.

**ACTION:** Final Regulatory Guide: Issuance, Availability.

#### FOR FURTHER INFORMATION CONTACT:

William D. Reckley, U.S. Nuclear Regulatory Commission, Washington, DC 20555-0001, Telephone (301) 415-8668 or via e-mail to [wdr@nrc.gov](mailto:wdr@nrc.gov).

#### SUPPLEMENTARY INFORMATION:

##### I. Introduction

The U.S. Nuclear Regulatory Commission (NRC) is issuing a new guide in the agency's Regulatory Guide series. This series has been developed to describe and make available to the public such information as (1) methods that are acceptable to the NRC staff for implementing specific parts of the NRC's regulations, (2) techniques that the staff uses in evaluating specific problems or postulated accidents, and (3) data that the staff needs in its review of applications for permits and licenses.

The NRC is now issuing Regulatory Guide 1.206, "Combined License Applications for Nuclear Power Plants (LWR Edition)," which provides guidance for use in submitting combined license (COL) applications pursuant to the Commission regulations in Title 10, Part 52, of the Code of

Federal Regulations (10 CFR), "Early Site Permits; Standard Design Certifications; and Combined Licenses for Nuclear Power Plants." Specifically, 10 CFR part 52 governs the issuance of early site permits, standard design certifications, combined licenses, standard design approvals, and manufacturing licenses for nuclear power plants. A draft of the final rule was made available to the public electronically via the NRC rulemaking Web site at <http://ruleforum.llnl.gov> on May 21, 2007. Regulatory Guide 1.206 implements the requirements contained in the draft final rule. A final rule amending 10 CFR part 52 is expected to be published in the **Federal Register** later this year. Following issuance of the final rule, conforming changes will be made to the regulatory guide, as necessary. The regulatory positions in Section C of Regulatory Guide 1.206 are divided into the following parts:

(1) Part I addresses the information requirements specified in 10 CFR 52.79, "Contents of applications; technical information." Part I provides a COL applicant with guidance regarding the information that the NRC needs to resolve all safety issues related to the proposed COL. This part is intended for use by the COL applicants who are not referencing certified designs or early site permits.

(2) Part II addresses the information requirements specified in 10 CFR 52.80, "Contents of applications; additional information." The information requirements include the inspections, tests, analyses, and acceptance criteria; and the environmental report.

(3) Part III is intended for use by COL applicants who reference either a certified design or both a certified design and an early site permit.

(4) Part IV addresses a series of miscellaneous topics of interest to COL applicants, and includes, but is not limited to, a checklist for acceptance review of a COL application, and guidance and recommendations on COL application format.

##### II. Further Information

The NRC previously solicited public comment on this guide by publishing a **Federal Register** notice (71 FR 52826) concerning Draft Regulatory Guide DG-1145 on September 1, 2006. Following the closure of the public comment period on October 21, 2006, the NRC staff considered all stakeholder comments in preparing Regulatory Guide 1.206. The NRC staff's responses to stakeholder comments received for DG-1145 are documented in a report that can be found on NRC's Agencywide Documents Access and Management

System (ADAMS) at Accession No. ML071490067.

The NRC staff encourages and welcomes comments and suggestions in connection with improvements to published regulatory guides, as well as items for inclusion in regulatory guides that are currently being developed. Comments may be submitted by any of the following methods.

1. Mail comments to: Rulemaking, Directives, and Editing Branch, Office of Administration, U.S. Nuclear Regulatory Commission, Washington, DC 20555-0001.

2. Hand-deliver comments to: Rulemaking, Directives, and Editing Branch, Office of Administration, U.S. Nuclear Regulatory Commission, 11555 Rockville Pike, Rockville, MD 20852, between 7:30 a.m. and 4:15 p.m. on Federal workdays.

3. Fax comments to: Rulemaking, Directives, and Editing Branch, Office of Administration, U.S. Nuclear Regulatory Commission at (301) 415-5144.

Requests for technical information about Regulatory Guide 1.206 may be directed to William D. Reckley at (301) 415-8668 or via e-mail to [wdr@nrc.gov](mailto:wdr@nrc.gov).

Regulatory guides are available for inspection or downloading through the NRC's public Web site in the Regulatory Guides document collection of the NRC's Electronic Reading Room at <http://www.nrc.gov/reading-rm/doc-collections>. Electronic copies of Regulatory Guide 1.206 are available in ADAMS at <http://www.nrc.gov/reading-rm/adams.html>, under Accession No. ML070720184.

Regulatory Guide 1.206 and other related publicly available documents can also be viewed electronically on computers in the NRC's Public Document Room (PDR), which is located at 11555 Rockville Pike, Rockville, Maryland. The PDR's reproduction contractor will make copies of documents for a fee. The PDR's mailing address is USNRC PDR, Washington, DC 20555-0001. The PDR can also be reached by telephone at (301) 415-4737 or (800) 397-4205, by fax at (301) 415-3548, and by e-mail to [PDR@nrc.gov](mailto:PDR@nrc.gov).

Please note that the NRC does not intend to distribute printed copies of Regulatory Guide 1.206, unless specifically requested on an individual basis with adequate justification. Such requests should be made (1) in writing to the U.S. Nuclear Regulatory Commission, Washington, DC 20555-0001, Attention: Reproduction and Distribution Services Section; (2) by e-mail to [DISTRIBUTION@nrc.gov](mailto:DISTRIBUTION@nrc.gov); or (3) by fax to (301) 415-2289. Telephone requests cannot be accommodated.

Regulatory Guides are not copyrighted, and Commission approval is not required to reproduce them (5 U.S.C. 552(a)).

Dated at Rockville, Maryland, this 20th day of June, 2007.

For the U.S. Nuclear Regulatory Commission.

**Brian W. Sheron,**

*Director, Office of Nuclear Regulatory Research.*

[FR Doc. E7-12346 Filed 6-25-07; 8:45 am]

BILLING CODE 7590-01-P

## OFFICE OF MANAGEMENT AND BUDGET

### Audits of States, Local Governments, and Non-Profit Organizations

**AGENCY:** Office of Management and Budget.

**ACTION:** Revisions to OMB Circular A-133.

**SUMMARY:** This Notice revises Office of Management and Budget (OMB) Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations," by (1) Updating the internal control terminology and related definitions used in the Circular; and (2) simplifying the auditee reporting package submission requirement to the Federal Audit Clearinghouse (FAC).

**DATES:** All comments on this revision should be in writing, and must be received by August 27, 2007. The revisions shall apply to audits of fiscal years ending on or after December 15, 2006.

**ADDRESSES:** Due to potential delays in OMB's receipt and processing of mail sent through the U.S. Postal Service, we encourage respondents to submit comments electronically to ensure timely receipt. We cannot guarantee that comments mailed will be received before the comment closing date.

Electronic mail comments may be submitted to:

*Hai\_M.\_Tran@omb.eop.gov.* Please include "A-133 Comments" in the subject line and the full body of your comments in the text of the electronic message and as an attachment. Please include your name, title, organization, postal address, telephone number, and e-mail address in the text of the message. Comments may also be submitted via facsimile to 202-395-4915.

Comments may be mailed to Gilbert Tran, Office of Federal Financial Management, Office of Management and Budget, Room 6025, New Executive Office Building, Washington, DC 20503.

A copy of the current Circular A-133 published in the **Federal Register** on June 27, 2003 is available on the Internet at <http://www.whitehouse.gov/omb/circulars/a133/a133.pdf>.

**FOR FURTHER INFORMATION CONTACT:**

Gilbert Tran, Office of Federal Financial Management, Office of Management and Budget, telephone 202-395-3052 (direct) or 202-395-3993 (main office) and e-mail: *Hai\_M.\_Tran@omb.eop.gov.*

**SUPPLEMENTARY INFORMATION:**

#### A. Revisions of Internal Control Definitions and Related Matters

OMB Circular A-133 includes guidelines for the reporting of "reportable conditions" and "material weaknesses" in internal control in several places. These terms and/or their related definitions have become outdated and need updating due to recently issued standards by both the American Institute of Certified Public Accountants (AICPA) and the Government Accountability Office (GAO). The AICPA issued Statement on Auditing Standards (SAS) No. 112, *Communicating Internal Control Related Matters Identified in an Audit* (AICPA, *Professional Standards*, vol. 1, AU 325), which became effective for audits of periods ending on or after December 15, 2006. With regard to internal control over financial reporting, the SAS introduced and defined the term "control deficiency;" replaced the term "reportable condition" with "significant deficiency" and redefined that term; and also revised the definition of the term "material weakness." Recently, the GAO issued a revision to *Government Auditing Standards* (GAS) and posted a related notice to its Web site that requires the new internal control terminology and definitions to be used in all financial audits performed under GAS as of the effective date of SAS 112. Therefore, to be consistent with the recent revisions to professional auditing standards, references to "reportable condition" and "material weakness" in internal control over financial reporting related to the audit of the financial statements in Circular A-133 are replaced by the terms "significant deficiency" and "material weakness" as those terms are defined in SAS 112 and GAS. This change is effective for single audits of periods ending on or after December 15, 2006.

As noted above, SAS 112 and GAS define control deficiencies in internal control over financial reporting. Because Circular A-133 also requires the auditor to report on internal control over compliance related to major federal

programs, similar definitions had to be developed for control deficiencies in internal control over compliance. The AICPA, working with OMB and other federal agency staff, is issuing AICPA Auditing Interpretation No. 1, "Communicating Deficiencies in Internal Control Over Compliance in an Office of Management and Budget Circular A-133 Audit" of SAS No. 112 (AICPA, *Professional Standards*, vol. 1, AU 9325.01-.02), which can be found at the following link (<http://www.aicpa.org/Professional+Resources/Accounting+and+Auditing/Audit+and+Attest+Standards/Authortitative+Standards+and+Related+Guidance+for+Non-Issuers/Recently+Issued+Audit+and+Attestation+Interpretations.htm>). That interpretation includes the following definitions which should be used in single audits of periods ending on or after December 15, 2006:

A *control deficiency* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect on a timely basis noncompliance with a type of compliance requirement of a Federal program.<sup>1</sup>

A *significant deficiency*<sup>2</sup> is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a Federal program such that there is more than a remote likelihood<sup>3</sup> that noncompliance with a type of compliance requirement<sup>4</sup> of a Federal program that is more than inconsequential<sup>5</sup> will not be prevented or detected.

<sup>1</sup> This reference to "type of compliance requirement" refers to the first 13 types of compliance requirements (that is, types of compliance requirements identified as "A" through "M") described in Part 3 of the *OMB Circular A-133 Compliance Supplement* (the *Compliance Supplement*) and each individual special test and provision identified in Part 4 of the *Compliance Supplement* for each federal program. When a federal program is not included in the *Compliance Supplement*, the identification of types of compliance requirements that apply and are material to a federal program (including special tests and provisions) is made through a review of the program's contract and grant agreements and referenced laws and regulations.

<sup>2</sup> The term *significant deficiency* replaces the term *reportable condition* currently used in Circular A-133.

<sup>3</sup> The term *remote likelihood* as used in the definitions of the terms *significant deficiency* and *material weakness* has the same meaning as the term *remote* as used in Financial Accounting Standards Board Statement of Financial Accounting Standards No. 5, *Accounting for Contingencies*, found at the following link (<http://www.aicpa.org/download/members/div/auditstd/AU-00325.PDF>). Therefore, the likelihood of an event is "more than remote" when it is at least reasonably possible.

<sup>4</sup> See footnote 1.

<sup>5</sup> Noncompliance with a type of compliance requirement is inconsequential if a reasonable person would conclude, after considering the