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STATEMENT OF AUDIT PROCEDURE

POLICY CONCERNING ORIGINAL DOCUMENTATION WRITTEN IN A FOREIGN LANGUAGE

I. BACKGROUND

This Statement of Audit Procedure provides guidance to auditors concerning the acceptance of documentation written in a foreign language.

II. POLICY

All documentation submitted in connection with an audit must be in a form which will reasonably allow the auditor to comprehend its meaning. In the case of a document written in a foreign language, a suitable English translation of the information in the foreign language must be provided. If documentation is submitted in a foreign language and is not accompanied by a suitable English translation the auditor is not required to consider the information in connection with the audit.