



DEPARTMENT OF FINANCE AUDIT DIVISION

AP/AU-1 9/25/86

STATEMENT OF AUDIT PROCEDURE

All Units
Policy Concerning Original Documentation
Written In A Foreign Language

I. Background

Statement of Audit Procedure (AP/AU-1) provides guidance to auditors in the Audit Division 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 information is not submitted in suitable form, the auditor is not required to consider the information in connection with the audit.