

AU Section 9317

Illegal Acts by Clients: Auditing Interpretations of Section 317

[1.] Consideration of Internal Control in a Financial Statement Audit and the Foreign Corrupt Practices Act

[.01–.02] [Deleted November 2006.]

[2.] Material Weaknesses in Internal Control and the Foreign Corrupt Practices Act^[1]

[.03–.06] [Deleted March 2009.]

^[1] [Footnote deleted March 2009.]