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Approval of translated ISSAIs

This paper seeks to describe the process and to clarify the role and responsibility of the FAS Secretariat and members in the translation and approval of ISSAIs.

The translation process used by the FAS Secretariat

To ensure the highest possible quality of translations and a reliable translation process, the FAS Secretariat has followed the translations recommendations in ISSAI 1000 (included as an appendix).

The FAS Secretariat has engaged the European Court of Auditors' (ECA) in-house translators and Büro Tazir to translate the ISSAIs. The European Court of Auditors is a fellow audit institution with professional in-house translators in all official EU-languages. The ECA has handled translations into French, German and Spanish. Büro Tazir, who managed translations to Arabic, is a well renowned translating agency with a long standing relationship with INTOSAI in general and FAS in particular.

Both organizations are familiar with the context and terminology, and have professionally qualified translators committed to the work. ECA has a quality assurance process involving proof readers who are professional auditors and native speakers of the language at hand. In the case of Büro Tazir, this task has been carried out by the SAI of Morocco.

Both the ECA's translators and Büro Tazir have professional translation processes, ensuring a faithful translation. The translators have had access to a key word list from the start of the translation. The complete text has been translated by the same professional translators, based on the original English text and, where possible, referring to the ISAs recognized by IFAC.

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When the official EU translations of the ISAs are available for publication by FAS, the translation of all Practice Notes will be double-checked for consistency in language with the translated ISAs. This has already been done in the German version.

When changes are made in the original English version, the FAS Secretariat will ensure that the translations are updated accordingly.

Approval of translated ISSAIs

According to the PSC Due Process, the Subcommittee or project group is responsible for translation of the ISSAI or INTOSAI GOV into the five official INTOSAI languages. The FAS Due Process specifies that "Approval of the Guidelines follows the process stipulated in the INTOSAI statutes, which includes:

- FAS approval for translation.
- FAS approval of the translated Guideline..."

Nowhere is it clearly defined how committee or subcommittee members are expected to approve documents which they cannot read. The FAS Secretariat would therefore like to suggest the following:

- With their approval, FAS members are primarily asked to recognize that a professional translation process has been followed.
- In the event that there are FAS members who speak the translated language(s), these members are welcome to test the quality of the translations through random samples or by reading the document(s) concerned.
- FAS members are not expected to proof read the translation(s) as that is an integrated part of the translation process.

The FAS Chair recognizes that members cannot be expected to read, understand and consider the translations into all official INTOSAI languages, but asks that the process is considered and approved. This approach is similar to what the Governing Board is asked to do when approving the ISSAIs. They consider if due process has been followed but do not consider or approve the detailed technical requirements or recommendations in individual ISSAIs.

Appendix 1:

ISSAI 1000:

Translation of the INTOSAI Financial Audit Guidelines

87. FAS has established procedures for translation of the INTOSAI guidance included in the INTOSAI Financial Audit Guidelines into the official INTOSAI languages. The procedures follow the directions given by the INTOSAI Professional Standards Steering Committee as formulated during the meeting in Washington, DC in June, 2006.
88. All guidance issued by INTOSAI as part of the INTOSAI Financial Audit Guidelines is exposed for comments in English. Comments are accepted in all official languages of INTOSAI.
89. Translation into the official INTOSAI languages is done before INCOSAI endorsement of the ISSAI. Quality assurance of translations is undertaken by members of FAS, experts engaged in the development of the INTOSAI Financial Audit Guidelines or other INTOSAI bodies.
90. However, the ISAs, issued by the IAASB and adopted as part of the INTOSAI Financial Audit Guidelines, are issued in English and are not translated by INTOSAI. The ISAs are subject to copyright by the International Federation of Accountants (IFAC). IFAC has compiled a database of translations of IFAC publications by third parties. It includes the languages, publication titles, names of translating organizations and, where available, lists of translated key terms. IFAC has not reviewed the quality of the translated publications or key terms. To serve the public interest and promote adherence to high-quality professional standards, as well as to further the international convergence of such standards, IFAC makes this database of translations publicly available on its website.
91. Any additional translation of the INTOSAI Financial Audit Guidelines by SAIs should comply with the translation recommendations set out in Appendix 4 and if ISAs are subject to that translation process, with the December 2008 *Policy for Translating and Reproducing Standards Issued by the International Federation of Accountants*⁴⁵.

Appendix 4 – Translation Recommendations

1. The recommendations are based on the experiences of FAS and IFAC and offer advice on translation of Practice Notes. Translations of ISAs are subject to IFAC's written permission in accordance with December 2008 Policy for Translating and Reproducing Standards Issued by the International Federation of Accountants.
2. A Supreme Audit Institution should not refer to the INTOSAI Financial Audit Guidelines in their audit reports unless they have ensured there is a quality translation of the complete guidelines to their working language(s).

3. To assure the highest quality translation possible, it is recommended that the organization translating the INTOSAI Financial Audit Guidelines:
- Designs and implements a translation process that will enable a faithful translation, with no omission or addition (other than translation footnotes), of the publication. A faithful translation respects the intent, tone and the organization of the publication.
 - Uses IFAC's list of key words to the extent possible to translate the key words (glossary), and maintains the translated list of key words. In translating the key words, it is important that the translating organization seeks to understand the intent of the original drafters of the publication so that misunderstandings do not arise because of literal translation of the English text.
 - Ensures that the key words are used as consistently as possible in the translation of the publication and, where applicable, in the translation of new and revised publications. Translation footnotes may be used to refer to the prevalent usages in a country when the key word retained differs from that usage.

In addition,

- The complete text of all the Financial Audit Guidelines should be translated.
- It is recommended for translation purposes to use the guidelines in the English version, which is the language in which they were developed. Where possible, the translating body (normally the Supreme Audit Institution) is advised to:
 - Engage the services of a professional translator to act as principal translator. The principal translator, in consultation with the translating body, should design and implement a translation process that will enable a faithful translation as explained above.
 - Identify a translation of the ISAs to be adopted as part of the INTOSAI Financial Audit Guidelines in the selected language and consider using the translated ISA and its list of key words. Because the translated ISAs are subject to copyright restrictions, this will normally include liaising with IFAC to obtain permission to access and use the translation.
 - Establish a translation review group consisting of native speakers of the relevant language who have an excellent knowledge of English and experience in the use of the specific standards and guidance published by INTOSAI and/or IFAC. The translation review group reviews the principal translator's translation of the key words and takes responsibility for its quality.
 - Liaise with others that may have an interest in translating or have translated the INTOSAI Financial Audit Guidelines or the ISAs into the same language to reach agreement on the translation of the list of key terms and, ultimately, to work towards one translation of the INTOSAI Financial Audit Guidelines into that language.

- Ensure processes are in place to maintain the translation going forward.

4. In the event of any dispute as to the meaning of a translated

Furthermore, a footnote specifies; "When engaging the professional translator it is recommended to consider the professional competence of the translator in the context of the specific assignment, i.e. the translator's professional qualifications, professional knowledge, translation skills in the specific language combination and ability to translate pronouncements in the field of auditing."