Responses to ED–4400
Comments to Q10(a) ‘Translation’
NVivo Report 10A
(FOR REFERENCE)

01. IRBA
No comment.

02. NASBA
We have no comment on the potential translation issues for the final ISRS.

03. WB
We have not identified specific issues which would raise a concern in terms of the quality of translations. We note the areas were significant changes or additions have been made (e.g., “practitioner” instead of “auditor”; quality control; use of experts; independence; and professional judgment) are dealt with in other IAASB standards which have already been widely translated.

04. AuAASB
The AUASB have no comments on translations and supports the suggested effective date.

05. CAASB
We did not identify any translation issues.

06. CNCC-CSOEC
We have not identified any translation issues and we agree with the effective date.

08. IDW
We refer to our response above to Question 5 and the fact that changing the term “factual findings” to “findings” is, for the reasons given, not appropriate, including that in the German language not all findings need to be factual. The application material in A11 could be helpful in such translation if the IAASB were to change to “findings”, but the proposed change to “findings” results in the need to use the term “factual results” in the definition of “findings”. We have considered the term “factual results” and have found it to be inordinately difficult to translate, which is another reason to remain with the term “factual findings”.

09. JICPA
None.

10. MAASB
Not applicable.

1 Exposure Draft International Standard on Related Services 4400, Agreed-Upon Procedures Engagements
There is a difference between general usage of certain terms in society and the specific usage of the terminology in the pronouncements of the IAASB (conclusion, to review, assurance). We recommend to make clear that the practitioner does not make a statement about the meaning of the findings for the object as a whole (‘assurance’).

We requested an organization specialized in language (BureauTaal) to analyze the ED. We asked them to analyze how the ED could be simplified and how plain language could be used. In Appendix 2 their suggestions are included in track changes and comments.

**Our Suggestion -** Translation should be allowed but the context should not be interpolated

From a drafting perspective, while we understand the distinction between use of ‘therefore’ and ‘therefor’, we note that this latter term is quite legalistic and used infrequently. Continued use of ‘therefor’ (see paragraphs 30(f)(i) and 30(f)(ii)(b)) may be lost in translation or simply be misinterpreted by users of the standard.

IAASB should consider whether translation issues might arising from the use of the terms “findings” / “factual findings”.

In reviewing ED-4400, DTTL did not identify any potential issues related to the translation of the proposed standard to bring to your attention.

No comment.

We have no specific additional comments in respect of translation issues. We reiterate that the term “factual finding” may be capable of being more clearly translated.

We have no comments to make regarding translation issues.

We have no particular comments in this area.

Our legislation does not require any translations and as such, we cannot comment on this matter.
23. RSM
We have no comment on translation issues.

26. NAOT
I do not have specific concern on Translation but shorter period for Effective Date might not be practicable.

27. PAS
We have no comment on translation.

28. ACCA-CAANZ
Other than our comments on “findings” earlier, we have not identified any additional issues.

29. AE
We have not identified any translation issues to date.

31. CAI
We have no comments on this aspect.

32. CPAA
No comments

33. EFAA
We are not aware of any potential translation issues.

35. FAR
The suggested lists of wording in paragraphs A22-A23 can be difficult to translate.

36. FSR
We have not identified issues regarding translation of ISRS 4400.

37. IAAA
In our opinion, the issue of translation is a problem that the IAASB must at some point address and solve. In the absence of an official translation made by IAASB and the allowance of a practically free translation, there is a diversity of interpretation and generates discrepancy in the original meaning of the standards, not only of this one but of all the standards issued by the different IFAC Councils. In other draft standards, we have already issued our commentary on this, in the sense that the IAASB creates a translation and correction committee in other languages, especially in ours, Spanish, in order to have a single translation official. We know of the effort made by several institutions, such as Universities, in the area of translation, but we believe it is very important that there is an internal body that depends on IFAC through its Councils, or if it is convenient for the authorities of the Federation, depending on other levels, but under the umbrella of the Federation.

38. IBRACON
We do not identify any translation issues and we agree with the time proposed for the effective date. Considering that there were no significant changes, we believe a shorter period can be practicable (12 months) after the approval of the final ISRS.
39. IBR-IRE
See our response to question 5.

41. ICAN
No comment.

42. ICAP
No comments, as English is the business language in Pakistan.

43. ICAS
We have not identified any translation issues.

44. ICPAU
We have no comment on the potential translation issues for the final ISRS.

45. SMPC0.28
We have not identified any potential translation issues to date.

47. KICPA
We have no comments on the translation issues

48. MICPA
No issue on translation as we use the English version.

49. NYSS
We have no comment on 10(a).

50. SAICA
In response to question 10(a) we have not identified any potential translation issues.

52. TAS
No issues noted.