

### Experts – Respondents’ Detailed Comments to EM Question 5

Translations—Recognizing that many respondents may intend to translate the final narrow-scope amendments for adoption in their own environments, the IAASB welcomes comment on potential translation issues respondents note in reviewing the ED.

## 5.1 Response

### 4. Jurisdictional Standard Setter

#### Auditing and Assurance Standards Board Canada

We translated the proposed narrow-scope amendments into French. We did not identify any significant issues.

#### Institut der Wirtschaftsprüfer

We have not identified any translation issues at this stage.

#### Nordic Federation of Public Accountants

We refer to our response to Question 1, where we highlight the value of cost-benefit analyses in situations where the practical impact of proposed changes is not immediately evident.

### 5. Firm (Audit or Assurance Practitioners)

#### Mo Chartered Accountants (Zimbabwe)

Based on the suggestion of the IAASB to allow greater interoperability of the standards and further clarification, these standards are generally universally amenable and adaptable without much variance in the substance of the standards.

#### RSM International Limited

We did not note any translation issues in reviewing the ED.

### 6. Professional Accountancy or Other Professional Organization (PAO or Similar)

#### Accountancy Europe

In reviewing the Exposure Draft, we observe that the proposed implementation period of 12 months may present challenges for translations, national adoption processes, and effective application in practice. Translating the amendments accurately, ensuring alignment with existing standards, and updating related guidance and materials require careful planning and sufficient time to support quality and consistency in implementation.

Additionally, national regulators and oversight bodies may need additional time to incorporate these amendments within their frameworks.

We also note that, as these amendments follow the IESBA revisions, the timeline for implementation and translation is necessarily linked to those earlier decisions, which can result in a tight implementation schedule for many jurisdictions.

Looking ahead, we believe there may be benefit in exploring closer coordination on timelines for future projects where amendments to the IESBA Code and IAASB standards are closely related, supporting timely and consistent translation, adoption, and implementation while preserving quality.

### **Accounting and Auditing Advisory Committee of the Virginia Society of CPAs**

No significant translation issues are foreseen based on review of the ED.

### **ASEAN Federation of Accountants**

We note that the potential ambiguity in the interpretation of objectivity and safeguards could lead to challenges in translation across multiple jurisdictions. Clarifying that safeguards may be applied to support the use of external experts, even where initial threats to objectivity exist, would help ensure that translations capture the spirit and intent of the standards.

### **Association of Chartered Certified Accountants and Chartered Accountants Australia and New Zealand**

The ambiguity that the proposed amendments introduce and the concerns regarding the limited availability of suitable external experts is likely to cause further challenges when it comes to translations. Therefore, as suggested in our response to Q1, if the IAASB states more explicitly that when it comes to the CCO assessment and more specifically, when evaluating objectivity, that an external expert can be used, provided that safeguards can be implemented, it would help address this challenge before translations take place.

### **Consejo General de Economistas de España**

Clear language is vital for accurate translation and application in non-English-speaking jurisdictions. We recommend avoiding unnecessary technical jargon and ambiguous phrases. Furthermore, it would be helpful if the IAASB could provide glossaries and translation examples of key terms to facilitate implementation in SMP environments.

### **European Federation of Accountants and Auditors for SMEs**

Clear language is vital for accurate translation and application in non-English-speaking jurisdictions. We recommend avoiding unnecessary technical jargon and ambiguous phrases. Furthermore, it would be helpful if the IAASB could provide glossaries and translation examples of key terms to facilitate implementation in SMP environments.

### **Institute of Chartered Accountants in England and Wales**

Please see our response to Question 6.

### **Institute of Chartered Accountants of Nigeria**

We acknowledge and commend the IAASB's sensitivity to global adoption needs, especially with regards to translations. In reviewing the Exposure Draft, we do not foresee major issues in translation; however, there are a few points to consider:

- **Terminological Consistency:** Terms such as “external expert,” “objectivity,” “competence and capabilities,” and “professional judgment” may have subtle nuances in different languages or professional contexts. Clear definitions and illustrative examples in the final standard would greatly aid accurate translation and interpretation.
- **Legal and Regulatory Variance:** In jurisdictions where local legal frameworks use different classifications for “experts” (e.g., “specialists,” “consultants,” or “technical advisers”), translation teams should be guided by IAASB-supplied glossaries or footnotes to ensure consistency with the IESBA Code.
- **Recommendation:** The IAASB may consider issuing a translation support guide or glossary appendix alongside the final pronouncement to aid accurate, harmonized adoption in multilingual jurisdictions.

### **International Federation of Accountants**

As we note in our earlier responses, there are some elements of the proposals that may introduce ambiguity in approach. Such issues may be compounded where translation is required, furthering any risks of inconsistent application.

Separate from this, the IAASB should be mindful of the costs and effort associated with translation for amendments that will appear to have very little substantive impact.

#### **Malaysian Institute of Certified Public Accountants**

We do not foresee major translation challenges with the proposed narrow-scope amendments, as the terminology used is consistent with the existing framework of the IAASB standards and IESBA Code.

#### **Pan African Federation of Accountants**

From a Pan-African perspective, language is a critical consideration for the effective adoption and implementation of international standards. In many jurisdictions, particularly those where English is the primary language of professional practice and regulation, the proposed amendments can be adopted in their original form without major translation challenges.

However, across Francophone Africa, particularly in countries applying the OHADA framework, accurate and context-sensitive French translations will be essential. Terms such as “objectivity” and “capabilities” carry nuanced meanings that, if not clearly translated, may lead to inconsistent interpretation or application of the standards. Proactive engagement with Francophone jurisdictions during the translation and adoption process will help ensure clarity, consistency, and alignment with the intent of the standards. Africa also has Portuguese speaking countries and ensuring faithful translation of key terminologies is critical.

This linguistic consideration is critical to fostering equitable implementation across Africa’s diverse linguistic regions and maintaining the overall coherence of global assurance practices.