

Translating the ISSAIs

A discussion paper
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INTOSAI
PSC

Professional
Standards
Committee

TRANSLATING THE INTERNATIONAL STANDARDS OF SUPREME AUDIT INSTITUTIONS (ISSAIs) – A DISCUSSION PAPER FROM THE PSC SECRETARIAT

Introduction

INTOSAI’s pronouncements are used by many SAIs in their day-to-day work. The quality of the pronouncements therefore reflects directly on the credibility and the image of INTOSAI as a whole. For pronouncements to be accessible and useful they need to be clearly drafted, unambiguous and readily understandable by the practitioner. Although English is the original drafting language for the vast majority of pronouncements, having them available in the five official INTOSAI languages is of major importance, and a requirement under Due Process¹.

At the meeting of the PSC-Steering Committee in 2018, delegates noted that not all pronouncements had been translated into the five official INTOSAI languages, and of those which were, the quality of translations was sometimes called into question². It was also felt that external translators did not always have audit-relevant expertise and therefore knowledge of the correct professional vocabulary, and were, in addition, expensive.

Delegates considered that the current practice whereby project groups are responsible for finding ad hoc volunteers to translate the pronouncements they are responsible for does not produce particularly good results, partly because of the resulting inconsistency in translation across the framework.

In this light, the PSC Secretariat was charged with preparing a proposal for the next PSC-SC meeting addressing the theory and practice of translating pronouncements, identifying alternative ways to organise the process and making recommendations for the future.

Policy and practice on translation

There is currently no specific policy within INTOSAI giving details about the translation of pronouncements, or other documents. The INTOSAI Communication Policy states simply that,

“[e]fforts should be made to enable translation of all products of the INTOSAI entities, approved by the INCOSAI, into all the five official³ languages of INTOSAI.”⁴,

and that,

¹ “Unless other mechanisms have been established, the working group is responsible for translation of the approved endorsement version into the five official INTOSAI languages” Due Process for INTOSAI’s framework of professional pronouncements, stage 3, page 9.

² Draft minutes of the 15th PSC Steering Committee Meeting, 30-31 May 2018.

³ In 2015 the Governing Board decided to introduce Russian as an additional (non-official) language of INTOSAI.

⁴ INTOSAI Communication Policy –A Framework, November 2006, paragraph 2.6.

“[c]ommunication in the five official languages should be based on the INTOSAI terminology (translators should use the INTOSAI glossaries).”⁵

Until now, the only available guidance on translation of pronouncements was contained in the recently withdrawn ISSAI 1000 (General Introduction to the INTOSAI Financial Audit Guidelines). Paragraphs 87-91 gave some indication on the translation of the INTOSAI Financial Audit Guidelines, and its appendix 4 offered additional advice on the translation of Practice Notes to INTOSAI Financial Audit Guidelines. These provisions applied only to financial audit⁶, but it could be supposed they apply equally to pronouncements on other audit types.

In parallel, there are initiatives underway to ensure greater clarity in drafting conventions for ISSAIs. FIPP is currently elaborating drafting conventions for ISSAIs stemming from priority 3 from the 2017 – 2019 SDP in order to provide clearer instructions to drafters of ISSAIs and INTOSAI-Ps. The plan is to provide the basis for improving consistency in format and presentation in the full set of pronouncements. This initiative may be part of the 2020-2025 SDP.

Current practice is that unless another approach has been agreed, the working group⁷ responsible for drafting the pronouncement is also responsible for organising the translation of the approved endorsement version into the five official INTOSAI languages⁸. Current translation options include: translations being made by the members of the working group itself, for a fee by commercial professional translators, ex gratia by professional translators working for a SAI or other relevant organisation, or by auditors of an SAI which works in the target language. There are no figures available on the extent to which these options are used in practice⁹.

In addition, there are currently no formal arrangements for ‘revising’ (the formal term for checking) translations to ensure their quality. This would normally be done as an independent review of the translation accuracy, and correct use of terminology.

⁵ INTOSAI Communication Guideline, November 2010, paragraph 4.2.1 “Strategy of internal communication”.

⁶ For further details see Appendix 1

⁷ For the sake of simplicity and line with the Due process for the INTOSAI Framework of Professional Pronouncements (Section 1.1), we use the term "working group" throughout this document to mean any INTOSAI working group, subcommittee, task force or project group that carries out work in accordance with the due process. This includes any preliminary or ad hoc working groups established for the purpose of specific tasks as well as any existing working groups (subcommittees) that form part of the general structure of the PSC, CBC or KSC.

⁸ Due Process for INTOSAI’s Framework of Professional Pronouncements, page 9.

⁹ The Financial Audit and Accounting Subcommittee (FAAS) is in a slightly special situation. FAAS is presently responsible for maintaining the financial audit ISSAIs which consist of the unmodified International Standards on Auditing (ISAs) developed by the International Auditing and Assurance Standards Board (IAASB). INTOSAI publishes the ISAs only in English but the ISAs are available in other languages. These ISA translations, which only IFAC authorised bodies are allowed to perform, are available in the IFAC translations database. INTOSAI could obtain and publish these translated ISAs, but there may be logistical challenges. It is not feasible for INTOSAI to attempt to translate the ISAs due to the prohibitively high cost due to the high volume of information. The best outcome is to continue to publish the ISAs only in English in the IFPP and direct users to the IFAC translations database for official translations in other languages. The discussion paper thus excludes INTOSAI’s use of the ISAs in the IFPP.

Finding a way forward – examination in detail of the translation options open to INTOSAI

Working Group – either by the members of the working group directly, or via ad hoc arrangements. While members of a working group will have the necessary subject matter knowledge, they may not have the specific language expertise or capacity to translate the document into each of the INTOSAI working languages. Having each working group translating independently can lead to translation inconsistencies across the framework.

Commercial professional translation – by professional private sector service providers. The cost of professional translations can be significant, particularly when specialised translators are required. Cost is also dependent on several other factors: the size of the document and the number of words to translate, the source and target languages, the timeframe for delivery, the technical level of the text and the format of the source file. Translations can be either direct (source language to target language), or indirect via a relay language. To reduce risks of mistranslation, direct translation is always to be preferred.

With the help of ECA’s translation directorate, we obtained figures for translation work (either based on work we have outsourced from ECA, or based on rates charged by commercial companies in the case of Arabic). Overall, for a single pronouncement of around 6 000 words, it would cost in excess of €7 000 to properly translate (and revise) into all INTOSAI languages using commercial translators¹⁰.

However, experience shows that commercial translations do not always have the required high quality. This is partly due to the lack of familiarity with public audit vocabulary and language¹¹. Even after revision, they can still require considerable input from the authors and other translators to render the text acceptable for publication. This, coupled with the cost of such translations, is likely to render this option an impractical long-term solution for INTOSAI.

Translation by SAIs – either using translation or auditor capacity. Although free of charge for INTOSAI, such translations depend on the goodwill and capacity of the organisation offering the service. That said, the SAIs involved may have a strong incentive to contribute to this task and ensuring quality, as their staff are likely to be the ones who will make the greatest use of the resulting translations.

There are a number of SAIs worldwide which have language departments to translate documents using INTOSAI language combinations. When they have spare capacity they may be willing to translate INTOSAI pronouncements, particularly if deadlines are flexible. A major advantage is that SAI translators already have considerable knowledge of translating in the field of public audit and are familiar with the relevant terminology.

¹⁰ Annex II explains the calculations in more detail.

¹¹ To provide the necessary professionalism of translations, subcommittees, working groups or task forces ideally should always try to use the same pool of professional translators to guarantee the necessary experience and specialist knowledge.

Alternatively, there may be experienced auditors in those SAIs working in one of the INTOSAI official languages, who know the subject matter (and have a good command of English) and who may be willing and have the time to undertake translation of a document.

How to harness SAI translation capacity

In practice, SAI translation could be organised by groups of SAIs who predominantly work in the target language. For example, translations into German could potentially be undertaken by the SAIs of Germany, Austria, Switzerland, Lichtenstein, Luxembourg and Belgium, as well as the ECA's language service.

One of these SAIs could act as the language coordinator. They would take the responsibility to allocate requested translations to the SAIs best placed to provide them (depending on content, knowledge and personnel availability), and different SAIs to revise the resulting translations. A major benefit of this approach would be to enable an exchange of ideas between auditors and translators, in order to align terminology and promote consistent translations.

To organise this new structure, INTOSAI could launch a call for interest to SAIs who wish to contribute to a language group. The interested SAIs could then nominate a coordinator from among their number. It would then be for the Goal Chair¹² to take contact with the coordinator of the appropriate language group(s) when translation is required for new or updated pronouncements.

The SDP is INTOSAI's central planning instrument for standard setting. This means that we can predict fairly accurately the number of pronouncements we will have for translation in any given period of time. This should make the planning easier for SAIs that would like to volunteer to do translations.

This idea is already being used for the German translations of the International Journal of Government Auditing, whereby the SAIs of Austria, Germany and Switzerland carry out the translations into German under the coordination of the SAI of Austria.

As concerns the correct terminology, all translators, both commercial as well as "in-house" should consult the INTOSAI Online Glossary (available in all INTOSAI languages), and the INTOSAI website.

Machine translation - Computer-based translation technology has become increasingly popular, reliable and accurate in recent years. Applications, such as Google Translate, use A.I. techniques and machine learning to compare substantial quantities of language content between pairs of languages, in order to establish translation patterns, and the probabilities on which to base the algorithms used.

The accuracy of machine translation is thus dependent on the amount of language content compared. The greater the volume of content, the more accurate it becomes, and users additionally have the possibility to improve the translations they receive, thereby feeding back into the process. Machine translations are usually more successful in 'popular' language combinations (notably those to and from English), where more content is available, and for

¹² Or potentially the Technical Support Function once its mandate has been approved.

languages with similar word order and structure. Overall, the quality of machine translation is likely to continue improving exponentially.

As such, machine translation will increasingly offer a cheap, quick and dependable alternative to human translators. The working group would finalise the pronouncement in its working language only (most commonly English). After endorsement by the Governing Board / INCOSAI, the pronouncement would be publicly available on the ISSAI website, with instant machine translation on demand (rather than static, as is currently the case). This would have the advantages of allowing the pronouncement to be available instantly in many languages¹³, be free of charge for the user / INTOSAI, and for the translations to improve each time they are accessed, particularly if users feed back into the process.

Translations into INTOSAI non-official languages

There is often an interest in, and practical benefit to, practitioners working in languages other than the INTOSAI official languages. To obtain and use INTOSAI pronouncements in their own languages they therefore translate them themselves. In this case, the SAIs concerned could also make the translated document available for inclusion on the ISSAI website (until such time that machine translation becomes a reality, as explained in the section above).

The PSC notes the successful policy adopted by the IFAC on this type of translation,¹⁴ and proposes that a similar policy be considered by INTOSAI. It should include at least the following elements:

- translations can be made of any pronouncement already in the IFPP;
- the pronouncement must be translated in their entirety; and
- translations will be provided for information only, and neither the PSC nor INTOSAI give any guarantee about their quality. In all cases, the original text shall remain authoritative.

Conclusions

The need for timely, accurate and consistent translation of INTOSAI's professional pronouncements is clear. The rules and policies governing the translation of INTOSAI pronouncements require updating and improvement, and to take into account the work currently being undertaken on drafting conventions. Any such guidance should also define procedures for quality review.

This paper sets out a number of options for translating and revising pronouncements, namely:

- working groups are currently responsible for translating pronouncements under their control. This can result in translation gaps and inconsistencies;
- outsourcing to professional translators, although this can be expensive and the quality is not guaranteed given the specific vocabulary;

¹³ *Google Translate* currently supports over 100 languages.

¹⁴ Policy for Translating Publications of the International Federation of Accountants, March 2018

- using SAI capacity, either through language departments or audit staff with a good knowledge of English; and
- machine translation, which while not yet at the required standard is getting increasingly proficient through the use of AI and machine learning.

Given time and financial constraints, the most effective way forward may be to make use of existing INTOSAI resources by calling for volunteers to establish pools of SAIs working in each INTOSAI language group. This may include SAIs with formal translation functions and sufficient capacity, as well as those who have audit practitioners willing and able to contribute. A coordinator would be nominated for each language. They would receive translation requests for new or improved pronouncements, and have the responsibility to match needs with resources for both translation and revision.

At the same time, INTOSAI should continue to monitor the improvement in machine translation. In the future, this could allow the translations to be provided on demand, and would have the advantage that they can be provided instantly, and need not be limited to the five current working languages.

In the meantime, ad hoc translations into non-official INTOSAI languages are to be encouraged. If provided to the PSC secretariat they can be made available to the INTOSAI community via the ISSAI website, accompanied by suitable caveats.

Recommendations

The PSC Chair requests the PSC-SC to:

- mandate the PSC Chair to undertake the necessary procedures to establish pools of SAIs working in each INTOSAI language group;
- mandate the PSC to monitor future developments in machine translation, attempt on a trial basis, the translation of a new pronouncement into the INTOSAI working languages, and to report back to the PSC-SC in due course.
- Continue to post ad hoc translations of pronouncements into non-official INTOSAI languages on the ISSAI website, accompanied by suitable caveats.

Annex I

ISSAI 1000 - General Introduction to the INTOSAI Financial Audit Guidelines

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.

[...]

ISSAI 1000 - Appendix 4

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 word or phrase of the guidelines, the English version of the guidelines should prevail.

Annex II – Estimation of translation costs

Figure 1 shows the rate per word assuming that English is in all cases the original language:

Source language	Target language	Average cost per word € (EUR) ^{15,16,17}
English	French	0.13
English	German	0.13
English	Arabic	0.15
English	Spanish	0.11

The situation regarding proofreading is slightly more complicated (our translators recommend that this type of document is always revised). Many translation firms will not give estimates for proofreading until they have seen the actual translation. This is largely to avoid that someone does a free machine translation then expects a proof-reader to correct it at a discount price.

The information we obtained is that prices can start from €0.03 (ex VAT) per word (although most proof-readers seem not to choose this method) to €50 per hour (ex VAT). In both cases, the proofreading companies will only confirm quotes after seeing the translation. A conservative estimate of around €1 000 per translation (which would equate to about 20 hours revision work) is not unreasonable for a technical text on which the INTOSAI reputation is based.

Many existing ISSAIs have an average word count for of around 6 000¹⁸. Based on the data above, Figure 2 shows that the cost of translating into all the INTOSAI languages would amount to approximately € 7 120.

Figure 2 Cost of translation into the INTOSAI official languages

<i>Source language</i>	<i>Target language</i>	<i>Cost of translation €</i>	<i>Cost of revision €</i>	<i>Total cost €</i>
English	French	780	1 000	1 780
English	German	780	1 000	1 780
English	Arabic	900	1 000	1 900
English	Spanish	660	1 000	1 660
				7 120

¹⁵ Excluding VAT

¹⁶ Costs are normally quoted per 100 words

¹⁷ The costs are based on a translation of a technical document (legal / financial) without editing or revision by another translator. The prices quoted are averages based on European translation firms and assume the source document is in good quality English.

¹⁸ Based on ISSAIs 100, 300, 400, 1210, 1220 & 1510. Practice notes are about half this length.