

The Institute of Internal Auditors

Administrative Directive

No. 2.....2015

Translation or Adaptation of the

**International Professional Practices
Framework**

and Its Related Guidance

**Issued by
The Institute of Internal Auditors**

Translation or Adaptation of the International Professional Practices Framework and Its Related Guidance

(Administrative Directive No. 2)

Purpose

This section describes the administrative procedures for adapting the International Professional Practices Framework and Framework-related Guidance to audit environments throughout the world and/or for translating them into languages other than English. (Administrative Directive No. 1 specifies the components of Guidance constituting the International Professional Practices Framework.)

Legal Basis

The International Professional Practices Framework and the related Guidance of The Institute of Internal Auditors (IIA) are copyrighted by The Institute of Internal Auditors, 247 Maitland Avenue, Altamonte Springs, Florida 32701-4201, USA, whether separately published or published in any of The IIA's publications. All rights reserved.

Under copyright laws and agreements, no part of any of the Framework and related Guidance may be reproduced, stored in a retrieval system, or translated in any form by any means — electronic, mechanical, photocopying, recording, or otherwise — without prior written permission of The IIA. Except as provided by separate agreement, permission to adapt or translate the Framework and related Guidance is granted solely by The IIA. Distribution of approved adaptations or translations are to be made under the direction of IIA Institutes.

Translation

Translation of The IIA's Framework and related Guidance into languages other than English is necessary to provide the same level of guidance to all Members of The IIA, and all IIA Institutes. Permission should be obtained from The IIA before any translations are initiated in order to obtain appropriate guidance and, where translations have already been approved, to avoid having unnecessary variations in the translations into any one language.

The IIA encourages IIA Institutes where English is not the primary language to furnish translations of The IIA's Framework and related Guidance to their Members, provided that:

1. The translation is in a form as close as possible to, and preserves the concepts of, the original;
2. Copies of the translated documents are submitted to The IIA, and are accompanied by a statement signed by the Top Elected Officer or Chief Staff Officer of the IIA Institute and by a qualified translator, attesting that the meanings and concepts of the original have been preserved. If neither of these individuals is an active Certified Internal Auditor (CIA), a third signature must be provided by an active CIA, who is a member of the Institute.

3. Permission is obtained from The IIA before the translation is published.
4. To provide a minimum level of guidance, the translated Framework and related Guidance should include the Definition of Internal Auditing, Code of Ethics, *International Standards for the Professional Practice of Internal Auditing*, the Mission of Internal Audit and the Core Principles for the Professional Practice of Internal Auditing.
5. The translated version includes a translated statement that "Permission has been obtained from the copyright holder, The Institute of Internal Auditors, 247 Maitland Avenue, Altamonte Springs, Florida 32701-4201, USA, to publish this translation, which is the same as the original in all material respects."

Adaptation

Laws, regulations, and customs of different countries may require that specific Guidance be adapted for use in the audit environments of such countries. Before publication of adapted Guidance to their Members, IIA institutes are required to:

1. Apply to The IIA for approval of the adaptation, indicating the nature of any modifications, the reasons they are required, and the effect on professional practice of internal auditing in the country, if such modifications are not made.
2. Provide copies of the adapted and, where appropriate, translated documents to The IIA, with an accompanying statement attesting that, to the extent they are applicable to the local environment, the concepts contained in the original document have been preserved in the adaptation. Attestation statements must be signed by the Top Elected Officer or Chief Staff Officer of the IIA Institute and, for translated documents, by a qualified translator. If neither of these individuals is an active Certified Internal Auditor (CIA), a third signature must be provided by an active CIA, who is a member of the Institute.
3. Include in all adapted versions the statement that "Permission has been obtained from the copyright holder, The Institute of Internal Auditors, 247 Maitland Ave, Altamonte Springs, Florida 32701-4201, USA, to publish this adaptation of the original for use in [name of country]. The concepts enunciated in the original have been preserved in this adapted version."

Proposing Changes or Additions to Guidance

Nothing in this statement should preclude an IIA Institute from proposing changes or additions to any of The IIA's Guidance. Suggestions of this nature should be directed to the Chairman of the International Internal Audit Standards Board.