



Term	FRA translation	Definition	Source	Notes
activity-level controls	Contrôles au niveau de l'activité	Controls that operate for the entire activity (area, process, or program). Examples are review of cost center reports, inventory counts, and the soft controls that influence the mini-control environment within the activity, which may or may not be consistent with that of the organization as a whole.	Sawyer's Internal Auditing, 7th Edition	
add value	Valeur ajoutée	Value is provided by improving opportunities to achieve organizational objectives, identifying operational improvement, and/or reducing risk exposure thorough both assurance and consulting services.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
adequate control	Contrôle adéquat	Present if management has planned and organized (designed) in a manner that provides reasonable assurance that the organization's risks have been managed effectively and that the organization's goals and objectives will be achieved efficiently and economically.	International Professional Practices Framework (IPPF)	
advisory services	Activités de conseil	Service activities provided by the internal audit function, the nature and scope of which are agreed with the recipients of the services, are intended to add value and improve an organization's governance, risk management, and control processes without the internal auditor assuming management responsibility. Examples include counsel, advice, facilitation, and training.	Sawyer's Internal Auditing, 7th Edition	
analytical procedures	Procédé analytique	The activities of comparing client information with expectations for that information obtained from an independent source, identifying variances, and investigating the cause of significant variances.	Sawyer's Internal Auditing, 7th Edition	
application controls	Contrôle des applications	Fully automated (i.e., performed automatically by the systems) IT controls designed to ensure effective business process enablement and the complete and accurate processing of data, from input through output.	Sawyer's Internal Auditing, 7th Edition	
application systems	Applications informatiques	Sets of programs that are designed for end users such as payroll, accounts payable, and, in some cases, large applications such as enterprise resource planning (ERP) systems that provide many business functions.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
appropriate evidence	Preuve or Élément probant	Any piece or collection of evidence gained during an engagement that provides relevant and reliable support for the judgments and conclusions reached during the engagement.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
asset misappropriation	Détournement d'actif	Acts involving the theft or misuse of an organization's assets (for example, skimming revenues, stealing inventory, or payroll fraud).	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
assurance layering	Assurance Layering	A technique of coordinating multiple assurance activities designed to mitigate a known risk to a needed or desired level within an established risk tolerance.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	Non-translatable
assurance map	Cartographie d'assurance	A visual depiction of the different assurance activities and assurance functions within an organization. Such a depiction can help identify gaps or overlaps in assurance activities and help assess that risk is managed consistent with the board's and management's expectations.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
assurance services	Activités d'assurance	An objective examination of evidence for the purpose of providing an independent assessment on governance, risk management, and control processes for the organization. Examples may include financial, performance, compliance, system security, and due diligence engagements.	International Professional Practices Framework (IPPF)	
attribute sampling	Echantillonnage par attributs	A statistical sampling approach, based on binomial distribution theory, that enables the user to reach a conclusion about a population in terms of a rate of occurrence.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
audit committee	Comité d'audit	A committee of the board charged with recommending to the board the approval of auditors and financial reports.	Sawyer's Internal Auditing, 7th Edition	
audit engagement / engagement	Mission d'audit	A specific internal audit assignment, task, or review activity, such as an internal audit, control self- assessment review, fraud examination, or consultancy. An engagement may include multiple tasks or activities designed to accomplish a specific set of related objectives.	International Professional Practices Framework (IPPF)	
audit observation	Observation d'audit	Any identified and validated gap between the current and desired state arising from an assurance engagement.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	

audit risk	Risque d'audit	The risk of reaching invalid audit conclusions and/or providing faulty advice based on the audit work conducted.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
audit sampling	Echantillonnage d'audit	The application of an audit procedure to less than 100 percent of the items in a population for the purpose of drawing an inference about the entire population.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
audit universe	L'univers de l'audit	A compilation of the subsidiaries, business units, departments, groups, processes, or other established subdivisions of an organization that exist to manage one or more business risks.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
auditee / audit client / audit customer	Audités or Client de l'audit	The subsidiary, business unit, department, group, or other established subdivision of an organization that is the subject of an assurance engagement.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	"audités" preferred, but "client de l'audit" is more relevant, for instance, when speaking about advisory/consulting services
big data	Big Data	A term used to refer to the large amount of constantly streaming digital information, massive increase in the capacity to store large amounts of data, and the amount of data processing power required to manage, interpret, and analyze the large volumes of digital information.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	Non-translatable
blank confirmations	Confirmation externe	Confirmation that asks the third party to fill in a blank with the information requested. This provides stronger evidence than other confirmations.	Sawyer's Internal Auditing, 7th Edition	
board	Conseil	The highest level governing body (e.g., a board of directors, a supervisory board, or a board of governors or trustees) charged with the responsibility to direct and/or oversee the organization's activities and hold senior management accountable. Although governance arrangements vary among jurisdictions and sectors, typically the board includes members who are not part of management. If a board does not exist, the word "board" in the Standards refers to a group or person charged with governance of the organization. Furthermore, "board" in the Standards may refer to a committee or another body to which the governing body has delegated certain functions (e.g., an audit committee).	International Professional Practices Framework (IPPF)	
bottom-up approach	Bottom-up Approach	To begin by looking at all processes directly at the activity level, and then aggregating the identified processes across the organization.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	The term "bottom up" is rarely used in French; might be able to use "Approche du bas vers le haut". English term OK.
bring your own device (BYOD)	Bring Your Own Device (BYOD)	A policy whereby organizations allow associates to access business email, calendars, and other data on their personal laptops, smartphones, tablets, or other devices.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	Non-translatable.
business acumen	Sens des affaires	Savviness and experience with regard to business management in general, and more specifically, with the way the organization and, in particular, specific business units operate.	Sawyer's Internal Auditing, 7th Edition	
business process	Processus métiers or Processus d'affaires	The set of connected activities linked with each other for the purpose of achieving one or more business objectives.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
business process outsourcing (BPO)	Externalisation de processus métier	The act of transferring some of an organization's business processes to an outside provider to achieve cost reductions, operating effectiveness, or operating efficiency while improving service quality.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
capability maturity model	Capability Maturity Model	A tool used to measure today's capability and define the characteristics of higher levels of capability. Largely used in business to assess and develop operations and services.	Sawyer's Internal Auditing, 7th Edition	Difficult to translate in French ("modèle/grille de maturité des capacités" is not clear in French). English term OK.
cause	Cause	The reason for the difference between the expected and actual conditions (why the difference exists).	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
chief audit executive (CAE)	Directeur de l'audit (CAE, "Chief audit executive")	Chief audit executive describes the role of a person in a senior position responsible for effectively managing the internal audit activity in accordance with the internal audit charter and the mandatory elements of the International Professional Practices Framework. The chief audit executive or others reporting to the chief audit executive will have appropriate professional certifications and qualifications. The specific job title and/or responsibilities of the chief audit executive may vary across organizations.	International Professional Practices Framework (IPPF)	
classical variables sampling	Echantillonnage par variables classiques	A statistical sampling approach based on normal distribution theory that is used to reach conclusions regarding monetary amounts.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	

cloud computing	Cloud Computing	The use of various computer resources — both hardware and software — that are delivered through a network like the Internet. The cloud can be configured with various options of services along with configurations for the network. It allows for a great deal of flexibility in network, software, and hardware utilization. Cloud computing also provides options for remote storage of data and use of remote applications.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	Difficult to translate in French ("Informatique en nuage" is not clear in French). English term OK.
COBIT	Cadre COBIT	An IT governance framework and supporting toolset that allows managers to bridge the gap between control requirements, technical issues, and business risks.	Sawyer's Internal Auditing, 7th Edition	
Code of Ethics	Code de déontologie	The Code of Ethics of The Institute of Internal Auditors (IIA) are principles relevant to the profession and practice of internal auditing, and Rules of Conduct that describe behavior expected of internal auditors. The Code of Ethics applies to both parties and entities that provide internal audit services. The purpose of the Code of Ethics is to promote an ethical culture in the global profession of internal auditing.	International Professional Practices Framework (IPPF)	Note: capitalized when referring to it by its formal name The IIA's Code of Ethics. Otherwise, when referred to generically, a code of ethics is lowercase.
combined assurance	Assurance combinée	Aligning various assurance activities within an organization to ensure assurance gaps do not exist and assurance activities minimize duplication and overlap but still manage risk consistent with the board's and management's expectations.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
compensating control	Contrôle compensatoire	An activity that, if key controls do not fully operate effectively, may help to reduce the related risk. Such controls also can back up or duplicate multiple controls and may operate across multiple processes and risks. A compensating control will not, by itself, reduce risk to an acceptable level.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
compliance	Conformité	Adherence to policies, plans, procedures, laws, regulations, contracts, or other requirements.	International Professional Practices Framework (IPPF)	
computer-assisted audit techniques (CAATs)	Technique d'audit assistée par ordinateur (CAAT, "computer-assisted audit technique")	Automated audit techniques, such as generalized audit software, utility software, test data, application software tracing and mapping, and audit expert systems, that help the internal auditor directly test controls built into computerized information systems and data contained in computer files.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
condition	Situation	The factual evidence that the internal auditor found in the course of the examination (what does exist).	Sawyer's Internal Auditing, 7th Edition	
confirmations	Confirmation externe	Document sent to independent third parties asking them to verify the accuracy of client information in the course of audit testing.	Sawyer's Internal Auditing, 7th Edition	
conflict of interest	Conflit d'intérêts	Any relationship that is, or appears to be, not in the best interest of the organization. A conflict of interest would prejudice an individual's ability to perform his or her duties and responsibilities objectively.	International Professional Practices Framework (IPPF)	
consulting services	Services de conseil	Advisory and related client service activities, the nature and scope of which are agreed with the client, are intended to add value and improve an organization's governance, risk management, and control processes without the internal auditor assuming management responsibility. Examples include counsel, advice, facilitation, and training.	International Professional Practices Framework (IPPF)	
continuous auditing	Vérification continue	Using computerized techniques to perpetually audit the processing of business transactions.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
continuous monitoring	Surveillance en continu	The automated review of business processes and controls by associates in the business unit. It helps an organization detect errors, fraud, abuse, and system inefficiencies.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
control	Contrôle	Any action taken by management, the board, and other parties to manage risk and increase the likelihood that established objectives and goals will be achieved. Management plans, organizes, and directs the performance of sufficient actions to provide reasonable assurance that objectives and goals will be achieved.	International Professional Practices Framework (IPPF)	
control activities	Activités de contrôle or Activités de maitrise	Policies and procedures put in place to ensure that risk management actions are effectively carried out.	International Professional Practices Framework (IPPF)	In France, IFACI has decided to use "maitrise" (cf. the translation of 3 lines model). But in other document, as COSO, the term is translated as "activités de contrôle"

control environment	Environnement de contrôle	The attitude and actions of the board and management regarding the importance of control within the organization. The control environment provides the discipline and structure for the achievement of the primary objectives of the system of internal control. The control environment includes the following elements: Integrity and ethical values, Organizational structure, Management's philosophy and operating style, Assignment of authority and responsibility, Human resource policies and practices, and competence of personnel.	International Professional Practices Framework (IPPF)	
control processes	Processus de contrôle	The policies, procedures (both manual and automated), and activities that are part of a control framework, designed and operated to ensure that risks are contained within the level that an organization is willing to accept.	International Professional Practices Framework (IPPF)	
control risk	Risques de contrôle	The potential that controls will fail to reduce controllable risk to an acceptable level.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
controllable risk	Risque maîtrisable	The portion of inherent risk that management can reduce through day-to-day operations and management activities.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
controls are adequately designed	Contrôles conçus de manière adéquate	Present if management has planned and organized (designed) the controls or the system of internal controls in a manner that provides reasonable assurance that the organization's entity-level and process-level risks can be managed to an acceptable level.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
controls are operating effectively	Contrôles effectifs	Present if management has executed (operated) the controls or the system of internal controls in a manner that provides reasonable assurance that the organization's entity-level and process-level risks have been managed effectively and that the organization's goals and objectives will be achieved efficiently and economically.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
Core Principles for the Professional Practice of Internal Auditing	Principes clés pour la pratique professionnelle de l'audit interne	The Core Principles for the Professional Practice of Internal Auditing are the foundation for the International Professional Practices Framework (International Professional Practices Framework (IPPF)) and support internal audit effectiveness.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
corporate governance	Gouvernance de l'entreprise	The exercise of ethical and effective leadership by the board toward the achievement of ethical culture, good performance, effective control, and legitimacy.	Sawyer's Internal Auditing, 7th Edition	
corporate social responsibility	Responsabilité sociale des entreprises (RSE)	The term commonly associated with the movement to define and articulate the responsibility of private enterprise for nonfinancial performance.	Sawyer's Internal Auditing, 7th Edition	
corruption	Corruption	Acts in which individuals wrongfully use their influence in a business transaction to procure some benefit for themselves or another person, contrary to their duty to their employer or the rights of another (for example, kickbacks, self-dealing, or conflicts of interest).	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
COSO	Comité de la commission Treadway	The Committee of Sponsoring Organizations of the Treadway Commission is a joint initiative of five private sector organizations dedicated to providing thought leadership through the development of frameworks and guidance on enterprise risk management, internal control, and fraud deterrence.	Sawyer's Internal Auditing, 7th Edition	"COSO" or "comité du COSO" preferred
cosourcing	Co-sourcing	Activity of contracting with a third party to collaborate in the provision of assurance and consulting services	Sawyer's Internal Auditing, 7th Edition	Non-translatable.
criteria	Critères	The standards, measures, or expectations used in making an evaluation and/or verification of an observation (what should exist).	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
customer	Client	The subsidiary, business unit, department, group, individual, or other established subdivision of an organization that is the subject of a consulting engagement.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
data analytics	Analyse de données	A process of inspecting, cleaning, transforming, and modeling data with the goal of highlighting useful information, suggesting conclusions, and supporting decision-making.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
data visualization	Visualisation de données	Making complex data more understandable through visual depiction in terms of statistical graphics, plots, information graphics, tables, and charts.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
database	Base de données	A large repository of data typically contained in many linked files and stored in a manner that allows it to be easily accessed, retrieved, and manipulated.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	

descriptive analytics	Analyse descriptive	The reporting of past events to characterize what has happened. It condenses large chunks of data into smaller, more meaningful bits of information.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
design evaluation	Evaluation de la conception	A detailed risk assessment of the activities within the audit scope, including identification of the controls and other risk management techniques over the major risks, and evaluation of the design of these controls and techniques.	Sawyer's Internal Auditing, 7th Edition	
detective control	Contrôle de détection	An activity that is designed to discover undesirable events that have already occurred. A detective control must occur on a timely basis (before the undesirable event has had a negative impact on the organization) to be considered effective.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
developmental objectives	Objectif de développement	Objectives that require enhancement or transformation to something new with a start and end date.	Sawyer's Internal Auditing, 7th Edition	
diagnostic analytics	Analyse diagnostique	A process that provides insight into why certain trends or specific incidents occurred and helps analysts gain a better understanding of business performance, market dynamics, and how different inputs affect the outcome.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
directive control	Contrôle directif	A control that causes or encourages a desirable event to occur. Examples are guidelines, training programs, and incentive compensation plans. Also included in this category are soft controls like tone at the top.	Sawyer's Internal Auditing, 7th Edition	
effect	Impact	The risk or exposure the organization and/or others encounter because the condition is not consistent with the criteria (the consequence of the difference).	Sawyer's Internal Auditing, 7th Edition	
engagement	Mission	A specific internal audit assignment or project that includes multiple task or activities designed to accomplish a specific set of objectives. Also see Assurance Services and Consulting Services.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
engagement objectives	Objectifs de mission	Broad statements developed by internal auditors that define intended engagement accomplishments.	International Professional Practices Framework (IPPF)	
engagement opinion	opinion de la mission	The rating, conclusion, and/or other description of results of an individual internal audit engagement, relating to those aspects within the objectives and scope of the engagement.	International Professional Practices Framework (IPPF)	
engagement work program / work program	Programme de travail de la mission	A document that lists the procedures to be followed during an engagement, designed to achieve the engagement plan.	International Professional Practices Framework (IPPF)	
enterprise risk management (ERM)	Management des risques de l'entreprise (ERM, « Enterprise risk management »)	Enterprise risk management is a process, effected by an entity's board of directors, management and other personnel, applied in strategy setting and across the enterprise, designed to identify potential events that may affect the entity, and manage risk to be within its risk appetite, to provide reasonable assurance regarding the achievement of entity objectives.	Sawyer's Internal Auditing, 7th Edition	
entity-level control	Contrôle au niveau de l'entité	A control that operates across an entire entity and, as such, is not bound by, or associated with, individual processes.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
external auditor	Auditeur externe	See Independent Outside Auditor.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
external service provider	Prestataire de services extérieur	A person or firm outside of the organization that has special knowledge, skill, and experience in a particular discipline.	International Professional Practices Framework (IPPF)	
framework	Cadre or Cadre de travail/de référence	A body of guiding principles that form a template against which organizations can evaluate a multitude of business practices. These principles are comprised of various concepts, values, assumptions, and practices intended to provide a yardstick against which an organization can assess or evaluate a particular structure, process, or environment or a group of practices or procedures.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
fraud	Fraude	Any illegal act characterized by deceit, concealment, or violation of trust. These acts are not dependent upon the threat of violence or physical force. Frauds are perpetrated by parties and organizations to obtain money, property, or services; to avoid payment or loss of services; or to secure personal or business advantage.	International Professional Practices Framework (IPPF)	
fraudulent financial reporting	Information financière frauduleuse	Acts that involve falsification of an organization's financial statements (for example, overstating revenues, or understating liabilities and expenses).	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
general information technology controls	Controles généraux informatisés	Controls that operate across all IT systems and are in place to ensure the integrity, reliability, and accuracy of the application systems. Also represents a specific example of an "entity-level control."	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	

governance	Gouvernance	The combination of processes and structures implemented by the board to inform, direct, manage, and monitor the activities of the organization toward the achievement of its objectives.	International Professional Practices Framework (IPPF)	
haphazard sampling	Echantillonnage non statistique	A non-statistical sample selection technique used to select a sample without intentional bias to include or exclude a sample item that is expected to be representative of the population.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
hard controls	Hard Controls	The tangible elements of governance controls, such as policies and procedures, accounting reconciliations, and management signoffs.	Sawyer's Internal Auditing, 7th Edition	"Hard" and "soft" are difficult to translate in French. "dur" or "souple" is not enough. English term OK.
illegal acts	Actes illégaux	Activities that violate laws and regulations of particular jurisdictions where a company is operating.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
impairment	Atteintes à Dépréciation	Impairment to organizational independence and individual objectivity may include personal conflict of interest, scope limitations, restrictions on access to records, personnel, and properties, and resource limitations (funding).	International Professional Practices Framework (IPPF)	
impairment to independence or objectivity	Atteinte à l'indépendance ou à l'objectivité	The introduction of threats that may result in a substantial limitation, or the appearance of a substantial limitation, to the internal auditor's ability to perform an engagement without bias or interference.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
incremental objective	Objectif incrémental	Improving the quality or efficiency of the existing operational outcome by enhancing one or more of the components (people, process, technology, or deliverable).	Sawyer's Internal Auditing, 7th Edition	
independence	Indépendance	The freedom from conditions that threaten the ability of the internal audit activity to carry out internal audit responsibilities in an unbiased manner.	International Professional Practices Framework (IPPF)	
independent outside auditor	Auditeur externe or Commissaire aux comptes (CAC)	A registered public accounting firm, hired by the organization's board or executive management, to perform a financial statement audit providing assurance for which the firm issues a written attestation report that expresses an opinion about whether the financial statements are fairly presented in accordance with applicable Generally Accepted Accounting Principles.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
information technology general controls	Contrôles des technologies de l'information	Controls that apply to all systems components, processes, and data present in an organization or systems environment. The objectives of these controls are to ensure the appropriate development and implementation of applications, as well as the integrity of program and data files and of computer operations.	Sawyer's Internal Auditing, 7th Edition	
information technology governance	Gouvernance des technologies de l'information	The leadership, structure, and oversight processes that ensure the organization's IT supports the objectives and strategies of the organization.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
information technology operations	Fonction des technologies de l'information	The department or area in an organization (people, processes, and equipment) that performs the function of running the computer systems and various devices that support the business objectives and activities.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
inherent limitations of internal control	Limites inhérentes	The confines that relate to the limits of human judgment, resource constraints and the need to consider the cost of controls in relation to expected benefits, the reality that breakdowns can occur, and the possibility of collusion or <u>management override</u> .	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
inherent risk	Risque inhérent	The combination of internal and external risk factors in their pure, uncontrolled state, or, the gross risk that exists, assuming there are no internal controls in place.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
insight	Vision de l'audit interne	An end product or result from the internal audit function's assurance and consulting work designed to provide valued input or information to an auditee or customer. Examples include identifying entity-level root causes of control deficiencies, emerging risks, and suggestions to improve the organization's governance process.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
internal audit activity	Activité d'audit interne	A department, division, team of consultants, or other practitioner(s) that provides independent, objective assurance and consulting services designed to add value and improve an organization's operations. The internal audit activity helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management and control processes.	International Professional Practices Framework (IPPF)	Also referred to as: internal audit function and/or internal audit department.

internal audit charter	Charte d'audit interne	The internal audit charter is a formal document that defines the internal audit activity's purpose, authority, and responsibility. The internal audit charter establishes the internal audit activity's position within the organization; authorizes access to records, personnel, and physical properties relevant to the performance of engagements; and defines the scope of internal audit activities.	International Professional Practices Framework (IPPF)	
internal control	Contrôle interne	A process, effected by an entity's board of directors, management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the following categories: · Effectiveness and efficiency of operations. · Compliance with applicable laws and regulations.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
International Organization for Standardization (ISO)	Organisation internationale de normalisation (ISO)	A network of national standards institutes of 162 countries that issues globally accepted standards for industries, processes, and other activities.	Sawyer's Internal Auditing, 7th Edition	
International Professional Practices Framework (IPPF)	Cadre de référence international des pratiques professionnelles	The conceptual framework that organizes the authoritative guidance promulgated by The IIA. Authoritative Guidance is comprised of two categories - (1) mandatory and (2) strongly recommended.	International Professional Practices Framework (IPPF)	
intrusion detection systems (IDS)	Intrusion Detection Systems (IDS)	Network security appliances that monitor network or system activities and report the activities to management.	Sawyer's Internal Auditing, 7th Edition	Non-translatable
intrusion prevention systems (IPS)	Intrusion Prevention Systems (IPS)	Network security appliances that monitor network or system activities and prevent malicious activities from happening on the network.	Sawyer's Internal Auditing, 7th Edition	Non-translatable
ISACA	Comité ISACA	Professional organization that provides practical guidance, benchmarks, and other effective tools for all enterprises that use information systems.	Sawyer's Internal Auditing, 7th Edition	"ISACA" preferred
judgmental sample	Echantillonnage discrétionnaire	A non-random sample selected using the auditor's judgment in some way.	Sawyer's Internal Auditing, 7th Edition	
key controls	Contrôles clés	Controls that must operate effectively to reduce a significant risk to an acceptable level.	Sawyer's Internal Auditing, 7th Edition	
key performance indicator	Indicateur clé de performance	A metric or other form of measuring whether a process or individual tasks are operating within prescribed tolerances.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
logical access	Accès logique	Tools used in computer systems for identification, authentication, authorization, and accountability.	Sawyer's Internal Auditing, 7th Edition	
management action plan	Plan d'action	What the audit customer, alone or in collaboration with others, intends to do to address the cause, correct the condition, and — if appropriate — recover from the condition.	Sawyer's Internal Auditing, 7th Edition	
management control	contrôle de gestion	Actions carried out by management to assure the accomplishment of their objectives, including the setting up of oversight for an objective and the alignment of people, processes, and technology to accomplish that objective.	Sawyer's Internal Auditing, 7th Edition	
management trail	Piste de gestion	Processing history controls, often referred to as an audit trail, that enable management to identify the transactions and events they record by tracking transactions from their source to their output and by tracing backward.	Sawyer's Internal Auditing, 7th Edition	
material observation	Material Observation	An individual observation, or a group of observations, is considered "material" if the control in question has a reasonable possibility of failing and the impact of its failure is not only significant, but also exceeds management's materiality threshold.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	Non-translatable
monitoring	Surveillance	A process that assesses the presence and functioning of governance, risk management, and control over time.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
narrative	Narratif or Descriptif	Free-form compositions used to describe processes. They have no inherent discipline like risk/control matrices and flowcharts, but they are useful for things that require an explanation too lengthy to fit within the confines of the disciplined tools.	Sawyer's Internal Auditing, 7th Edition	
negative confirmations	Confirmation négative	Confirmations that ask for a response only if the information is not accurate.	Sawyer's Internal Auditing, 7th Edition	
network	Réseau informatique	A configuration that enables computers and devices to communicate and be linked together to efficiently process data and share information.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
network firewall	Pare-feu du réseau	A device or set of devices designed to permit or deny network transmissions based upon a set of rules. It is frequently used to protect networks from unauthorized access while permitting legitimate communications to pass.	Sawyer's Internal Auditing, 7th Edition	

nonsampling risk	Risque de non-échantillonnage	The risk that occurs when an internal auditor fails to perform his or her work correctly (for example, performing inappropriate auditing procedures, misapplying an appropriate procedure, or misinterpreting sampling results).	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
objectives	Objectifs	What an entity desires to achieve. When referring to what an organization wants to achieve, these are called business objectives, and may be classified as strategic, operations, reporting, and compliance. When referring to what an audit wants to achieve, these are called audit objectives or engagement objectives.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
objectivity	Objectivité	An unbiased mental attitude that allows internal auditors to perform engagements in such a manner that they believe in their work product and that no quality compromises are made. Objectivity requires that internal auditors do not subordinate their judgment on audit matters to others.	International Professional Practices Framework (IPPF)	
observation	constats	A finding, determination, or judgment derived from the internal auditor's test results from an assurance or consulting engagement.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
observation (as an audit test)	Observation	An audit test that involves simply watching something being done.	Sawyer's Internal Auditing, 7th Edition	
operating system	Système d'exploitation (O/S)	Software programs that run the computer and perform basic tasks, such as recognizing input from the keyboard, sending output to the printer, keeping track of files and directories on the hard drive, and controlling various computer peripheral devices.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
opinion	Opinion or Avis	The auditor's evaluations of the effects of the observations and recommendations on the activities reviewed; also called a micro opinion or conclusion. The opinion usually puts the observations and recommendations in perspective based on their overall implications.	Sawyer's Internal Auditing, 7th Edition	"opinion" preferred
opportunity	Opportunité	The possibility that an event will occur and positively affect the achievement of objectives.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
organizational independence	Indépendance organisationnelle	The chief audit executive's line of reporting within the organization that allows the internal audit function to fulfill its responsibilities free from interference. Also see Independence.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
other assurance providers	Les autres fournisseurs d'assurance	Other entities within the organization whose principal mission is to test compliance or assess business activities to confirm that risks are effectively evaluated and managed.	Sawyer's Internal Auditing, 7th Edition	
outsourcing	Externalisation	Activity of contracting with an independent third party to provide assurance services.	Sawyer's Internal Auditing, 7th Edition	
overall opinion	Opinion générale	The rating, conclusion, and/or other description of results provided by the chief audit executive addressing, at a broad level, governance, risk management, and/or control processes of the organization. An overall opinion is the professional judgment of the chief audit executive based on the results of a number of individual engagements and other activities for a specific time interval.	International Professional Practices Framework (IPPF)	
positive confirmations	Confirmation positive	Confirmations that ask for a response regarding whether the information is accurate or not.	Sawyer's Internal Auditing, 7th Edition	
predictive analytics	Analyse prédictive	Type of analytics that allows users to extract information from large volumes of existing data, apply certain assumptions, and draw correlations to predict future outcomes and trends.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
preventive control	Contrôle préventif	An activity that is designed to deter unintended events from occurring.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
primary control	Contrôle primaire	An activity designed to reduce risk associated with a critical business objective.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
principle	Principe	A fundamental proposition that serves as the foundation for a system of belief or a chain of reasoning.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
probability-proportional-to-size (PPS) sampling	Echantillonnage par probabilité proportionnelle à la taille (PPT)	A modified form of attribute sampling that is used to reach a conclusion regarding monetary amounts rather than rates of occurrence.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
process map (flowchart)	Diagramme de processus or Logigramme	A tool that shows the process flow visually, which highlights the control points and therefore helps internal auditors to identify missing controls and assess whether existing controls are adequate.	Sawyer's Internal Auditing, 7th Edition	



processing controls	Contrôles de traitement	Controls that provide an automated means to ensure processing is complete, accurate, and authorized.	Sawyer's Internal Auditing, 7th Edition	
process-level control	Contrôles au niveau des processus	An activity that operates within a specific process for the purpose of achieving process-level objectives.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
professional skepticism	Scepticisme professionnel	The state of mind in which internal auditors take nothing for granted; they continuously question what they hear and see and critically assess audit evidence.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
random sample	Echantillon aléatoire	A sample in which every item in the population has an equal chance of being selected.	Sawyer's Internal Auditing, 7th Edition	
random sampling	Echantillonnage aléatoire	A sampling technique in which each item in the defined population has an equal opportunity of being selected.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
rating	Notation	A component of an audit opinion or conclusion. Such a rating typically reflects the auditor's conclusion about residual risk.	Sawyer's Internal Auditing, 7th Edition	
ratio analysis	Analyse de ratio	Calculating financial or nonfinancial ratios. For example, the auditor could calculate the percent of products produced that were returned as defective, or the percent of sick days taken to the number of sick days allowed.	Sawyer's Internal Auditing, 7th Edition	
reasonable assurance	Assurance raisonnable	A level of assurance that is supported by generally accepted auditing procedures and judgments. Reasonable assurance can apply to judgments surrounding the effectiveness of internal controls, the mitigation of risks, the achievement of objectives, or other engagement-related conclusions.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
reasonableness tests	Tests de vraisemblance	The act of comparing information to the internal auditor's general knowledge of the organization or industry, rather than another specific piece of information.	Sawyer's Internal Auditing, 7th Edition	
recommendation	Recommandation	The auditor's call for action to correct or improve operations. A recommendation may suggest approaches to correcting or enhancing performance as a guide for management in achieving desired results. The recommendation answers the question, "What is to be done?"	Sawyer's Internal Auditing, 7th Edition	
regression analysis	Analyse de régression	Statistical technique used to establish the relationship of a dependent variable to one or more independent variables. For example, an internal auditor might estimate payroll expense based on the number of employees, average rate of pay, and the number of hours worked, and then compare the result to the recorded payroll expense.	Sawyer's Internal Auditing, 7th Edition	
residual risk	Risque résiduel	The portion of inherent risk that remains after management executes its risk responses (sometimes referred to as net risk).	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
risk	Risque	The possibility of an event occurring that will have an impact on the achievement of objectives. Risk is measured in terms of impact and likelihood.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
risk appetite	Appétence au risque	The level of risk that an organization is willing to accept.	International Professional Practices Framework (IPPF)	
risk assessment	Évaluation des risques	The identification and analysis (typically in terms of impact and likelihood) of relevant risks to the achievement of an organization's objectives, forming a basis for determining how the risks should be managed.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
risk capacity	Risk Capacity	The maximum risk a firm may bear and remain solvent.	Sawyer's Internal Auditing, 7th Edition	Non-translatable
risk management	Gestion des risques	A process to identify, assess, manage, and control potential events or situations to provide reasonable assurance regarding the achievement of the organization's objectives.	International Professional Practices Framework (IPPF)	
risk mitigation	Atténuation du risque	An action, or set of actions, taken by management to reduce the impact and/or likelihood of a risk to a lower, more acceptable level.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
risk tolerance	Tolérance au risque or Acceptation du risque	The acceptable variation relative to performance to the achievement of objectives	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
risk treatment/risk response	traitement du risque or réponse au risque	An action, or set of actions, taken by management to achieve a desired risk management strategy. Risk responses can be categorized as risk avoidance, reduction, sharing, or acceptance. Exploiting opportunities that, in turn, enable the achievement of objectives, is also a risk response. ISO 31000 refers to this step in risk management as risk treatment.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	

risk/control matrix	Matrice des risques/contrôles	An audit tool that facilitates risk-based auditing. It usually consists of a series of columns, including columns for business objectives, risks to the objectives, controls or risk management techniques, and other columns that aid in the analysis.	Sawyer's Internal Auditing, 7th Edition	
sampling risk	Risque d'échantillonnage	The risk that the internal auditor's conclusion based on sample testing may be different than the conclusion reached if the audit procedure was applied to all items in the population.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
secondary control	Risque secondaire	An activity designed to either reduce risk associated with business objectives that are not critical to the organization's survival or success or serve as a backup to a key control.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
significance	Importance or Portée	The relative importance of a matter within the context in which it is being considered, including quantitative and qualitative factors, such as magnitude, nature, effect, relevance, and impact. Professional judgment assists internal auditors when evaluating the significance of matters within the context of the relevant objectives.	International Professional Practices Framework (IPPF)	
significant observation	Observation significative	An individual observation, or a group of observations, is considered "significant" if the control activity in question has a reasonable possibility of failing and the impact of its failure is significant.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
smart mobile devices	Terminaux mobiles intelligents	Intelligent mobile devices like smart phones and tablets.	Sawyer's Internal Auditing, 7th Edition	
social media	Réseaux sociaux	Web-based and mobile technologies used to turn communication into interactive dialogue.	Sawyer's Internal Auditing, 7th Edition	For both terms, "réseaux sociaux" is currently used in French.
social networks	Réseaux sociaux	The social network sites that are commonly used. Examples include Facebook, Google+, and Twitter.	Sawyer's Internal Auditing, 7th Edition	
soft controls	Soft Controls	The intangible, inherently subjective elements of governance control like tone at the top, integrity and ethical values, and management philosophy and operating style.	Sawyer's Internal Auditing, 7th Edition	Hard and "soft" are difficult to translate in French. "dur" or "souple" is not enough. English term OK.
standard	Normes	A professional pronouncement promulgated by the International Internal Audit Standards Board that delineates the requirements for performing a broad range of internal audit activities, and for evaluating internal audit performance.	International Professional Practices Framework (IPPF)	
statistical sampling	Echantillonnage statistique	A sampling technique that allows the auditor to define with precision how representative the sample will be. After applying the technique and testing the sample, the auditor can state the conclusion in terms of being "% confident that the error rate in the population is less than or equal to %."	Sawyer's Internal Auditing, 7th Edition	
strategic objectives	Objectifs stratégiques	What an entity desires to achieve through the value creation choices management makes on behalf of the organization's stakeholders.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
strategy	Stratégie	Refers to how management plans to achieve the organization's objectives.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
sufficient evidence	Preuve suffisante	A collection of evidence gained during an engagement that, in its totality, is enough to support the judgments and conclusions made in the engagement.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
system of internal controls	Système de contrôle interne or Dispositif de contrôle interne	Comprises the five components of internal control—the control environment, risk assessment, control activities, information and communication, and monitoring—that are in place to manage risks related to the financial reporting, compliance, and operational objectives of an organization. Also see Internal Control.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
third-party service provider	Fournisseurs tiers de services	A person or firm, outside the organization, who provides assurance and/or consulting services to an organization.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	

Three Lines Model	Modèle des trois lignes de l'IIA	<p>A model of assurance that helps organizations identify structures and processes that best assist the achievement of objectives and facilitate strong governance and risk management. The model applies to all organizations and is optimized by:</p> <ul style="list-style-type: none"> <li>- Adopting a principles-based approach and adapting the model to suit organizational objectives and circumstances.</li> <li>- Focusing on the contribution risk management makes to achieving objectives and creating value, as well as to matters of "defense" and protecting value.</li> <li>- Clearly understanding the roles and responsibilities represented in the model and the relationships among them.</li> <li>- Implementing measures to ensure activities and objectives are aligned with the prioritized interests of stakeholders.</li> </ul>	The IIA	
tolerance	Tolérance or Acceptation	The boundaries of acceptable outcomes related to achieving business objectives.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
tone at the top	Donner le ton, direction	The entity-wide attitude of integrity and control consciousness, as exhibited by the most senior executives of an organization. Also see Control Environment.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
top-down approach	Top-down Approach	To begin at the entity level, with the organization's objectives, and then identify the key processes critical to the success of each of the organization's objectives.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	This term is rarely used in French. Might be able to use "Approche du haut vers le bas". English term OK.
tracing	Tracer or Traçabilité	Taking information from one document, record, or asset forward to a document or record that was prepared later. For example, if auditors count inventory, they would trace their count forward to the client's inventory records to verify the completeness of the records.	Sawyer's Internal Auditing, 7th Edition	
transaction-level control	Contrôle au niveau de la transaction/opérations	Controls that operate within a transaction-processing system. Examples are authorizations, segregation of duties, and exception reports.	Sawyer's Internal Auditing, 7th Edition	
transformational objective	Objectif de transformation	An objective that requires significantly altering operational components of people, processes, and/or technology to accomplish a new, higher objective or value-adding opportunity.	Sawyer's Internal Auditing, 7th Edition	
transparency	Transparence	Communicating in a manner that a prudent individual would consider to be fair and sufficiently clear and comprehensive to meet the needs of the recipient(s) of such communication.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
trend analysis	Analyse de tendances	Comparing information from one period with the same information from the prior period.	Sawyer's Internal Auditing, 7th Edition	
Val IT	Val IT	A governance framework and supporting publications addressing the governance of IT-enabled business investments.	Sawyer's Internal Auditing, 7th Edition	Non-translatable
virtualization	Dématérialisation	When a physical IT component is partitioned into multiple "virtual" components; for example, when a physical server is logically partitioned into two virtual servers.	Sawyer's Internal Auditing, 7th Edition	
vouching	Vérification	The act of taking information from one document or record backward to an asset, document, or record that was prepared earlier. For example, auditors might vouch information on a computer report to the source documents from which the information was input to the system to verify the validity of the information.	Sawyer's Internal Auditing, 7th Edition	
web content filtering	Filtrage du contenu Web	The technique whereby content is blocked or allowed based on analysis of its content, rather than its source or other criteria. It is most widely used on the Internet to filter email and web access.	Sawyer's Internal Auditing, 7th Edition	