E

n muchos casos las leyes contemplan la intervención de los contadores públicos. Se establecen en ellas obligaciones especiales, que pueden resultar complicadas para los profesionales. Según señala el [U.S. Department of Labor](https://www.dol.gov/ebsa/pdf/2014AuditReport.pdf) “(…) *In enacting ERISA in 1974, Congress included a requirement for employee benefit plans to file an annual report of their financial condition and operations with the Department. Among other information, the plan’s annual report must include an audit report issued by an independent qualified public accountant (IQPA)1 stating whether the plan’s financial statements (and other schedules required to be included in the annual report) are presented fairly in conformity with generally accepted accounting principles (GAAP). Almost all plans with over 100 participants2 must be audited annually, and the plan administrator is responsible for engaging an IQPA to perform the required plan audit in accordance with generally accepted auditing standards (GAAS).* (…)”.

Dicho departamento recientemente publicó el documento *Assessing the Quality of Employee Benefit Plan Audits*. Bueno sería que en Colombia se hicieren estudios similares, por ejemplo por la DIAN. “(…) *Overall, EBSA’s review found that 61% of the audits fully complied with professional auditing standards or had only minor deficiencies under professional standards. However, 39% of the audits (nearly 4 out of 10) contained major deficiencies with respect to one or more relevant GAAS requirements which would lead to rejection of a Form 5500 filing, putting $653 billion and 22.5 million plan participants and beneficiaries at risk. These figures reflect increases in the amount of plan assets and number of plan participants at risk compared with prior EBSA studies* (…)”. “(…) *CPAs failed to comply with professional standards either because they were not adequately informed about employee benefit plan audits, or failed to properly utilize the technical materials that were in their possession. Audit partners in firms performing a greater number of plan audits tended to have a greater amount of employee benefit plan specific training. In a number of instances, however, even having the proper technical guidance did not ensure that a quality audit was performed*. (…)”

Es innegable que el contador debe conocer a fondo aquello que se compromete a auditar. Recuérdese que la [Ley 43 de 1990](http://www.javeriana.edu.co/personales/hbermude/leycontable/contadores/1990-ley-43.pdf) establece: “(…) *37.7 Competencia y actualización profesional. El Contador Público sólo deberá contratar trabajos para lo cual él o sus asociados o colaboradores cuenten con las capacidades e idoneidad necesaria para que los servicios comprometidos se realicen en forma eficaz y satisfactoria. Igualmente, el Contador Público, mientras se mantenga en ejercicio activo, deberá considerarse permanentemente obligado a actualizar los conocimientos necesarios para su actuación profesional y especialmente aquéllos requeridos por el bien común y los imperativos del progreso social y económico* (…)”. Adviértase que en varios casos el cliente no está preparado para evaluar la idoneidad del contador que le ofrece servicios.

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