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no de los más importantes proyectos de IESBA es la [reforma del código de ética](http://www.ifac.org/system/files/publications/files/IESBA-Non-Compliance-with-Laws-Regulations-Exposure-Draft.pdf) para profesionales de la contabilidad sobre los deberes éticos de todos los contadores, estén en práctica pública o privada, respecto de la inobservancia de las normas legales. Como se sabe IAASB resolvió presentar una propuesta de reforma de las ISA para armonizarlas con la pretendida modificación del citado código.

El Small and Medium Practices (SMP) Committee respondió a [IESBA](http://www.ifac.org/system/files/publications/files/SMPC-Response-NOCLAR-ED.pdf) y al [IAASB](http://www.ifac.org/system/files/publications/files/SMP-Comments-IAASB-NOCLAR-ED.pdf).

De un lado, el SMP expresó a IESBA preocupaciones en torno a la confidencialidad: “(…) *In our opinion, the public interest is best served by a strong economy driven by SMEs having access to the best business advice available to grow their business. SMEs will only seek advice from PAs where they can be assured of a trusted advisor relationship in which they are free to share information with their advisor and can trust them to maintain confidentiality in their dealings. We are concerned that in continuing to view the auditor as a ‘regulatory internal policing mechanism’, this project risks being detrimental to the fundamental way in which an audit works and as such would be contrary to the public interest. Client confidentiality is generally accepted as essential to quality work. The uncertainty over if, when, and how, an auditor might break client confidentiality could have the unintended result that management may cease to be as forthcoming to the auditor’s inquiries. It may also drive clients to seek the services of accountants or other professionals who are not subject to the Code, which would not be in the public interest.* (…)”. De otro lado el SMP no está de acuerdo con la orientación que propone IESBA: “(…) *The standards of the standards setting boards (IAASB, IESBA, IAESB) have always been written in the public interest such that there is a presumption that when the PA has met the standard (objectives and requirements), the PA has acted in the public interest. The IESBA is now proposing to change this by introducing a public interest test that is either not actionable or enforceable, and may lead to audit oversight authorities second-guessing auditors as to what is in the public interest. This issue is exacerbated by the “reasonable informed third party” test. The IAASB’s silence on this aspect of the IESBA’s proposals appears to imply acceptance of this change in approach.* (…)”

Como se ve el tema es muy complejo. Aunque todos los contadores estarían obligados a cumplir las normas sugeridas en caso de ser aprobadas, es muy significativo que sea el comité de las pequeñas prácticas el que exprese tan abiertamente sus preocupaciones. Con frecuencia se tilda a los contadores de cómplices de los administradores respecto de la violación de la ley. Por lo general se da por sentado que los contables conocen a fondo las prácticas evasivas, los sobornos y el lavado de activos. Muchas veces se pretende imponer castigos muy fuertes a los contadores, mientras se trata con gran suavidad a los gestores. Los contadores tienen la palabra.

*Hernando Bermúdez Gómez*