S

on muy inquietantes los hallazgos y observaciones que aparecen en la [*Annual Edition 2015/16* del *Global Fraud Report ―Vulnerabilities on the Rise*](http://www.kroll.com/global-fraud-report), elaborado por la firma Kroll. En él se lee: “(…) *Colombia has a growing fraud problem, with the highest overall prevalence (84%) of any of the eight countries reported on in this survey. In this group, it also has the highest incidence of information theft, loss or attack (27%) and management conflict of interest (23%). It is also the only country reported on that saw an increase in the average loss to fraud (to 0.9% of revenues from 0.7%) so that, for the first time in one of our surveys, this figure is above the overall mean. ―It is noteworthy, however, that as in the previous year, Colombia’s fraud problem is focused on a few particular crimes, while others are being reported very little: for seven of the 11 frauds covered in the survey, the country’s incidence was below average and the figure for theft of physical assets (17%) was the lowest of any country reported on. ―The most pressing issue revealed in the survey is that Colombian companies need to take the threat from the top more seriously. Where a fraud had occurred in the previous year and the perpetrator was known, 44% of Colombian respondents said that senior executives or middle management had been involved—this is the second highest level among all countries surveyed this year. As noted above, management conflict of interest is also a more widespread problem in the country than in any other of those reported on. ―On the other hand, the percentage of Colombian respondents saying that their firms were highly or moderately vulnerable to such a conflict of interest was only about average (37% compared to 36% overall). More striking, just 20% reported that their businesses would be investing in further management controls in the coming year, tied for the second lowest national figure and about half the average (39%). This even though only 13% report currently having such controls in place—the lowest for any country reported on. Without more attention to management, Colombia’s fraud problems look unlikely to diminish.* (…)”.

La cosa está clara: no hay un gran interés en los administradores por adoptar medidas contra el fraude, puesto que la gran mayoría de estos son llevados a cabo por aquellos. Hay administradores íntegros, pero los hay que ponen el hacer dinero por encima de cualquier otra consideración, de manera que están dispuestos a realizar operaciones ilícitas.

Esta realidad nos permite reiterar que el [proyecto de ley que reformaría el régimen societario sobre los administradores](http://www.supersociedades.gov.co/noticias/Documents/2015/Septiembre/Libro%20proyecto%20de%20reforma.pdf) está desenfocado, puesto que debería ser expreso en someter a tales funcionarios a los dictados del [gobierno corporativo](http://www.oecd.org/corporate/principles-corporate-governance.htm) y en anteponer el bien común sobre el interés particular de los dueños o controlantes de las organizaciones y, obviamente, del de los administradores de la entidad.

La labor de los revisores fiscales será muy complicada con un régimen débil respecto de los administradores. La colusión es una actividad que tiene una gran capacidad para encubrir.

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