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omo ya lo hemos señalado en estas columnas, el mayor [proyecto](http://www.iaasb.org/projects/integrated-reporting) en que se encuentran involucrados los contadores es el diseño y aseguramiento del informe integral <IR>. Una [visión de conjunto](https://www.ifac.org/system/files/publications/files/IAASB-Integrated-Reporting-Working-Group-Publication_0.pdf) de la cuestión fue publicada en julio de 2015. En marzo del año en curso, IAASB consideró el borrador del documento [20160314-IAASB-Agenda Item 5-A-Integrated-Reporting-Draft Discussion Paper-final](http://www.iaasb.org/system/files/meetings/files/20160314-IAASB-Agenda_Item_5-A-Integrated-Reporting-Draft_Discussion_Paper-final.pdf). Según se reconoce en este borrador, “(…) *Increasingly, entities are reporting more holistically and cohesively about: ―Their goals; ―Their business model, strategy and governance processes; ―The risks and opportunities they face and how they manage and respond to them; and ―Their performance, position and future prospects.* (…)”. De manera que hay un flujo creciente de información no financiera y un foco en la calidad de la administración, de la cual depende el manejo de los recursos. No se trata de un esfuerzo nuevo: “(…) *7. The trend towards reporting of broader non-financial information has been developing with the growth of the sustainability/Environmental Social and Governance (ESG) reporting movement over the last three decades, now led globally with the support of a number of global organizations, including the Global Reporting Initiative (GRI), the UN Global Compact, the World Business Council for Sustainable Development (WBCSD), the UN supported Principles for Responsible Investment (PRI) and the UN Global Sustainable Stock Exchange Initiative (SSE) on ESG disclosures.1 The responses to these trends can be seen most comprehensively in combination in the International Integrated Reporting framework promulgated by the International Integrated Reporting Council (IIRC). The Small and Medium Practices Committee of the International Federation of Accountants in currently developing an implementation guidance on integrated reporting for small and medium sized entities.* (…)”. Obsérvese cómo se enlazan el gobierno, con la generación de informes y el aseguramiento externo: “(…) *A sound reporting framework is essential first and foremost. Strong governance includes the internal control process which in itself includes the report preparation process. Different internal activities are initiated to enhance the credibility of reporting, including the decision whether internal activities should be supplemented by some form of ‘external assurance’. These steps together result in trust in the credibility of the reporting process. Together with transparency on the process regarding how the credibility of the report has been achieved, including transparency on all judgmental areas allowed under the reporting framework a high quality external report is prepared. This reports form the basis of ‘external assurance’, if applicable. Users will compare the report with different sources available to them. At an earlier stage preparers, in preparing the external report, will already have compared the consistency of the external report with wider information, and similarly, if applicable, this will be considered in some types of ‘external assurance’. Together this will enhance the credibility of information and making the user trust this information.* (…)”

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