U

na de las prerrogativas de los socios de las sociedades de personas es el uso de la razón social. Enseña nuestro [Código de Comercio](http://www.alcaldiabogota.gov.co/sisjur/normas/Norma1.jsp?i=41102): “*ART. 306. —La razón o firma social sólo podrá ser utilizada por las personas facultadas para representar a la sociedad. Ésta, a su vez, sólo se obligará por las operaciones que, además de corresponder al objeto social, sean autorizadas con la razón o firma social.*”

Aunque en nuestro país siempre hemos acostumbrado mezclar los datos del representante y la representada, en otros países basta la invocación de la razón o firma social. Tal es la práctica de muchas firmas de auditoría, en sus orígenes sociedades colectivas.

El párrafo 45 de la [sección 700](https://www.ifac.org/system/files/publications/files/ISA-700-Revised_8.pdf) de las NIA, establece que el nombre del socio a cargo del compromiso debe ser incluido en el informe de auditoría. Similar requerimiento acaba de ser aprobado por la [SEC](https://pcaobus.org/News/Releases/Pages/SEC-approves-transparency-Form-AP-051016.aspx), a propuesta del PCAOB. Según la [regla aprobada](https://pcaobus.org/Rulemaking/Docket029/Release-2015-008.pdf), “(…) *Under the final rules, investors and other financial statement users will have access, in one location, to the names of engagement partners on all issuer audits.4 As this information accumulates and is aggregated with other publicly available information, investors will be able to take into account not just the firm issuing the auditor's report but also the specific partner in charge of the audit and his or her history as an engagement partner on issuer audits. This will allow interested parties to compile information about the engagement partner, such as whether the partner is associated with restatements of financial statements or has been the subject of public disciplinary proceedings, as well as whether he or she has experience as an engagement partner auditing issuers of a particular size or in a particular industry. While this information may not be useful in every instance or meaningful to every investor, the Board believes that, overall, it will contribute to the mix of information available to investors.* (…)”. Entre otros argumentos se sostuvo que “(…) *The Board believes additional transparency should also increase accountability at the firm level. The Board has observed that some auditors allowed other accounting firms that did not possess the requisite expertise or qualifications to play significant roles in audits. Firms similarly have not always given the critical task of engagement partner assignment the care it deserves. For example, the Board's inspections have found instances in which accounting firms lacked independence because they failed to rotate the engagement partner, as required by the Sarbanes-Oxley Act of 2002 ("Sarbanes-Okley Act" or "Act") and the rules of the SEC. The Board has also imposed sanctions on firms that staffed a public company audit with an engagement partner who lacked the necessary competencies.8 Making firms publicly accountable in a way they have not been previously for their selections of engagement partners and other accounting firms participating in the audit should provide additional discipline on the process and discourage such lapses*. (…)”. Sin duda esta regla cambiará nuestro mercado.

*Hernando Bermúdez Gómez*