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on cierta frecuencia en Colombia se hacen esfuerzos encaminados a mejorar la calidad de la legislación. Luego de la [expedición de los denominados decretos únicos reglamentarios](http://wp.presidencia.gov.co/Noticias/2015/Mayo/Paginas/20150526_04-Palabras-Declaracion-Presidente-Juan-Manuel-Santos-expedir-Decretos-Unicos-Reglamentarios.aspx), el Gobierno reiteró que [solicitará la derogatoria](http://wp.presidencia.gov.co/Noticias/2015/Mayo/Paginas/20150526_03-Presidente-Santos-anuncia-proyecto-para-derogar-leyes-que-ya-no-tienen-razon-de-ser.aspx) de un gran número de leyes obsoletas.

Teniendo en cuenta que nuestro Congreso se aparta con frecuencia de las mejores prácticas en materia legislativa, es evidente que hace falta mucho mantenimiento del ordenamiento.

Aunque se avanza, ello se hace con extremada lentitud, al punto que el común de los ciudadanos no tiene conciencia de las ejecutorias en esta materia.

La revisión periódica de las normas es una sana práctica, que permite mejorar las cosas que no quedaron bien, aprovechar nuevas perspectivas y aprendizajes y facilitar la vida social.

En ese orden de ideas resulta muy apropiado que la [constitución](http://www.ifrs.org/The-organisation/Governance-and-accountability/Constitution/Documents/IFRS-Foundation-Constitution-January-2013.pdf) de la Fundación IFRS disponga en su numeral 17: “(…) *(c) their undertaking a review of the entire structure of the IFRS Foundation and its effectiveness, such review to include consideration of changing the geographical distribution of Trustees in response to changing global economic conditions, and publishing the proposals of that review for public comment, the review beginning three years after the coming into force of this Constitution, with the objective of implementing any agreed changes five years after the coming into force of this Constitution; and (d) their undertaking a similar review subsequently every five years.* (…)”. Recientemente la Fundación ha dado a conocer los [comentarios](http://www.ifrs.org/About-us/IFRS-Foundation/Oversight/Trustees/Trustee-reviews-of-structure-and-effectiveness/2015-Review-of-Structure-and-Effectiveness/Pages/Request-for-Views-Comment-letters.aspx) que se le hicieron, un resumen de lo [aprendido](http://www.ifrs.org/About-us/IFRS-Foundation/Oversight/Trustees/Trustee-reviews-of-structure-and-effectiveness/2015-Review-of-Structure-and-Effectiveness/Documents/Review-of-Structure-and-Effectiveness-Feedback-Statement.pdf) y una propuesta de [modificación](http://www.ifrs.org/About-us/IFRS-Foundation/Oversight/Trustees/Trustee-reviews-of-structure-and-effectiveness/2015-Review-of-Structure-and-Effectiveness/Documents/ED-Proposed-Amendments-to-IFRS-Foundation-Constitution.pdf) constitucional. Entre las decisiones de los administradores se encuentran: “(…) *10 The Trustees have decided not to expand the Board’s remit at this time to encompass financial reporting standards for the public sector. The Board will continue with its current liaison arrangements with the International Public Sector Accounting Standards Board (‘IPSASB’). ―11 The Trustees have also decided not to expand the Board’s remit at this time to encompass financial reporting standards for the private, not-for-profit (‘NFP’) sector. That said, the Trustees continue to support the need for transparent financial reporting requirements for NFP bodies. In this regard, the Trustees have decided that the Board should be involved in any initiatives or working groups regarding financial reporting standards for the NFP sector and contribute as necessary.* (…)”.”(…) *13 The Trustees also confirm the Board’s current approach to wider corporate reporting. The Board will co-operate with, and monitor the developments of, bodies with responsibilities for areas across the whole range of corporate reporting (such as the Corporate Reporting Dialogue (‘CRD’), and the International Integrated Reporting Council (‘IIRC’)). The Board is dedicating a staff resource to this area, where the plan is to develop a study of what the future role of the Board should be in the wider corporate reporting landscape.* (…)”. Es también momento de revisión en Colombia.

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