E

l control interno, tal como lo concibe COSO, que es el modelo reflejado en las normas de auditoría de información financiera histórica, es la principal herramienta de los administradores de una entidad. Como se recordará su propósito es procurar, tanto como sea posible, que se realicen los objetivos de eficacia y eficiencia en las operaciones, la generación de información razonable y el cumplimiento de las disposiciones, internas y externas, aplicables a la entidad respectiva.

En el reciente documento [Risk In Focus Hot Topics For Internal Audit 2018 A Report From European Institutes Of Internal Auditors](https://www.iia.nl/SiteFiles/Hot%20Topics%202018%2011_9_2017_digital%20version.pdf), se lee: “(…) *With so much change taking place, it is little wonder that compliance functions are feeling the pressure to keep up. Data show that the volume and pace of regulatory change is the top concern for not only compliance professionals in the ﬁnancial services sector but their boards, ahead of cyber and technology resilience. Looking across all industries, regulatory change and heightened regulatory scrutiny is seen as a “signiﬁcant impact” risk for 66% of board members and executives5. This suggests that boards and audit committees are likely to require assurance that compliance is being effectively managed.* (…)”

Desde la perspectiva del auditor interno en dicho documento se plantean las siguientes preguntas: “(…) *• Is the organisation conﬁdent that it has done everything in its powers to comply with all relevant regulations? • Does the organisation have systems and procedures in place for reporting non-compliance incidents and disciplinary deterrents to prevent them from occurring in the ﬁrst place? • Does the organisation review compliance breaches and take steps to ensure they are not repeated? • Is the compliance function adequately resourced and capable of effectively monitoring, prioritising and implementing forthcoming regulations? • Are training programmes in place to ensure that employees and other company representatives are aware of their compliance responsibilities? • If the organisation is a multinational has it identiﬁed any regulatory clashes between jurisdictions, and where these can’t be reconciled has this been reported to the appropriate regulator? • Is the business ﬂexible and adaptable enough to remain fully compliant while maintaining growth?* (…)”

Las preguntas anteriores también son útiles para nuestros revisores fiscales, cuya auditoría de cumplimiento debe empezar por evaluar el control interno en esta materia, fijándose que existan adecuadas medidas, que se estén aplicando y que ellas sean eficientes. ¿Es posible que se cumplan las normas sin que existan funcionarios encargados del cumplimiento? No. Es absolutamente necesario responsabilizar a funcionarios concretos del cumplimiento de las distintas regulaciones. Estos deben tener el tiempo indispensable para estudiar los requerimientos y para diseñar los procedimientos necesarios para obrar conforme a ellos. Deben contar con los recursos necesarios para mantener tales procedimientos en funcionamiento y para evaluar su beneficio.

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