U

na de las cuestiones más importantes en el nivel internacional es el debate provocado por el [Grupo de Supervisores](http://www.iosco.org/library/pubdocs/pdf/IOSCOPD586.pdf) sobre quién debería emitir los estándares de auditoría y ética para los profesionales de la contabilidad. Se trata de un asunto con impacto directo en Colombia, puesto que si el emisor de estándares cambiara el Consejo Técnico de la Contaduría Pública tendría necesariamente que pronunciarse al respecto. Esperamos que si aún no lo ha hecho se ocupe cuidadosamente de ello, como se desprende de la [Ley 1314 de 2009](http://www.javeriana.edu.co/personales/hbermude/leycontable/contadores/2009-ley-1314.pdf). IFAC contrató un [estudio](http://www.ifac.org/system/files/publications/files/A-Summary-of-Public-Comments-on-the-Monitoring-Group-Proposal-Gibson-Dunn.pdf) sobre las respuestas recibidas. Al respect IFAC anotó: “(…) *The 179 responses included investors, standard setters, government auditors, regulators, researchers, individuals, accounting firms and professional organizations from a wide range of geographies. ―In any consultation, the input from all respondents must be considered. It should be noted that 74 professional accountancy organizations, or 41 percent of all respondents, felt strongly enough to provide comments. Notably, the overall, main conclusions from the report remained intact even when responses from these accountancy organizations were removed from the analysis.* (…)”. Según el informe: “(…) *Commenters expressed skepticism about some of the core premises of the Consultation paper— that there are major concerns with the current standard‐setting process and that there is currently a workable public‐interest framework to evaluate changes to the current process.46* (…)” “(…) *A majority of commenters also expressed disagreement with the Consultation Paper’s public interest framework.51* (…)” “(…) *A majority of commenters also took issue with the Consultation Paper’s more sweeping proposals*. (…)” “(…) *Notwithstanding commenters’ concerns with the underlying premises and major proposed changes to the standard‐setting system in the Consultation Paper, a few of the specific, operational recommendations in the Consultation Paper were viewed favorably by a sizable majority of the commenters addressing the recommendations*. (…)” “(…) *For example, a vast majority of the comments agreed with the Monitoring Group’s suggestions to remunerate the members of standard‐setting boards.57* (…)” “(…) *Commenters also broadly supported the Consultation Paper’s proposal to help ensure that the standard‐setting boards have a more strategic focus* (…)” “(…) *Several commenters also expressed support for a multi‐stakeholder solution with respect to the composition of the standard‐setting boards and the PIOB, although multiple commenters expressed a view that the influence of audit professionals in both the PIOB and the technical staff hired to support the standard‐setting boards should be limited.60* (…)”. Los [179 comentarios](http://www.iosco.org/publications/?subsection=public_comment_letters) pueden ser examinados uno a uno. El [INCP](http://www.iosco.org/library/pubdocs/586/pdf/Instituto%20Nacional%20de%20Contadores%20Publicos%2C%20Colombia%20-%20INCP.pdf) comentó: “(…) *Recent experiences in Colombia have proven that it is inconvenient that local regulators, for the sake of political interests rather than for protecting the public interest, issue mandatory standards, leading us back to times where each country was chaotic for the fact of having and following just local rules.* (…)”

*Hernando Bermúdez Gómez*