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omo sabemos la auditoría está próxima a cambiar. Según Rozario, Andrea M y Vasarhelyi, Miklos A. (*[Auditing with Smart Contracts](http://rabida.uhu.es/dspace/bitstream/handle/10272/14419/Auditing_with_Smart.pdf?sequence=2)*, International Journal of Digital Accounting Research; Huelva Tomo 18, (2018): 1-27): “(…) *Presently, auditors have the option to develop data analytic tools in-house, or purchase data analytic tools from audit software vendors such as IDEA or ACL, however, these data analytic tools exist in different platforms including proprietary audit firm platforms, and vendor platforms. Additionally, the integration of several audit analytic tools would be necessary to meet vested parties' demands for more timely audit reporting and transparency (Romero et al., 2012; No and Vasarhelyi, 2017). As a result, although these audit analytic tools could be uploaded to the cloud by the auditor and made publicly available to vested parties, saving the results of audit procedures to the cloud on a close to real-time basis could prove to be an onerous audit task. As the planning of an audit requires several cost benefit assessments including the accounts that should be examined, the nature, timing, and extent of audit procedures (Louwers et al., 2013; Badertscher et al., 2017), it is probable that moving towards a cloud enabled audit analytic tool reporting ecosystem would not be feasible from a cost-benefit stance. ―Given the inherent complexities of adapting existing technologies to reflect a proactive and more transparent audit model, it is essential to consider the implications of smart contract based audit analytics (hereafter smart audit procedures). Essentially, smart contracts deployed on a blockchain that is created by the external auditor can facilitate the execution of audit procedures and at the same time, provide close to real-time audit reporting and more transparency to stakeholders (Rozario and Thomas, 2017). Henceforth, the conceptualization of smart contracts is expanded to include smart audit procedures that assist external auditors in delivering more efficient and effective audits. ―Smart audit procedures are autonomous audit procedures, including autonomous internal control tests (hereafter smart control tests) and autonomous analytical procedures (hereafter smart analytical procedures), that are deployed on the external auditor blockchain. The deployment of smart audit procedures on the distributed blockchain ledger would lead to close to real-time audit reporting for several stakeholders such as key investors, suppliers, audit inspectors, the SEC, and the audit committee. Since the blockchain provides a platform for the execution of smart audit procedures and close to real-time audit reporting, these novel audit procedures have great potential to enhance audit quality by enabling auditors to more efficiently execute audit procedures, and as a result, allocate more resources to higher risk areas. Finally, as smart audit procedures would be distributed to the participating nodes on the auditor's blockchain on a close to real-time basis, they would help meet the needs for more transparency and timelier audit reporting*. (…)”. El cambio no viene, ya llegó. Luego estamos atrasados.

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