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on la difusión de la [*Proposed International Standard on Quality Management 1 (Previously International Standard on Quality Control 1) Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements Exposure*](http://www.ifac.org/system/files/publications/files/IAASB-Proposed-ISQM-1-Explanatory-Memorandum.pdf) nos aprestamos a una nueva etapa: “(…) *―6. Respondents to the ITC supported the quality management approach because it is more risk-based and proactive, and agreed that the approach could provide benefits for firms’ systems of quality control, including that it would likely enhance the ability for firms to proportionately apply the standard. However, some respondents noted that only limited information had been provided in the ITC about the new approach and cautioned that the new approach should not simply result in add-ons to the existing requirements that may result in compliance with the standard becoming unnecessarily onerous, particularly for SMPs. On the other hand, other respondents were concerned that a new approach could diminish the robustness of ISQC 1 because the approach would involve more judgment and some of the requirements of the extant standard may not be adapted to the risk-based approach appropriately. ―7. The IAASB concluded that in order to substantively enhance firms’ management of engagement quality and at the same time improve the scalability of the standard, ED-ISQM 1 should incorporate the new quality management approach that would be focused on proactively identifying and responding to risks to quality. This approach would include other enhancements to address key issues highlighted in the ITC to improve the robustness of firms’ systems of quality management (e.g., enhanced requirements and focus on governance and leadership, monitoring and remediation, and circumstances when a firm belongs to a network).* (…)”

Una concepción simple nos enseña que la administración supone planear, organizar, dirigir y controlar. Por lo tanto, el paso de un enfoque de control a uno de administración es grande. Implicará una visión distinta de la calidad, abandonando la idea de que lo principal era el control.

La calidad es el resultado de muchos insumos. Hay que contar con un personal muy competente, hay que tener una infraestructura adecuada, hoy cada vez más tecnológica, hay que negociar bien la prestación de los servicios, estos deben desarrollarse con gran cuidado y respetando las normas de la profesión y debe buscarse la satisfacción de los clientes, claro está, dentro del marco de la ética.

La calidad no es cuestión que se auto atribuya, sino que debe demostrarse. Trae consigo una alta exigencia de transparencia. Las pequeñas firmas, que se gobiernan por sus dueños, muchas veces carecen de rigor profesional. Se observa en ellas mucha informalidad y cantidad de decisiones claramente en beneficio del dueño. Normalmente están expuestas a altos riesgos de supervivencia, debido a los pocos clientes y a la alta rotación de estos.

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