E

l IAASB ha abierto la discusión sobre tres documentos: [Proposed International Standard on Quality Management 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements* (previously ISQC 1)](https://www.ifac.org/publications-resources/exposure-draft-international-standard-quality-management-1-quality-management), ―[Proposed International Standard on Quality Management 2, *Engagement Quality Reviews*](https://www.ifac.org/publications-resources/exposure-draft-international-standard-quality-management-2-engagement-quality) y ―[Proposed International Standard on Auditing 220 (Revised), *Quality Management for an Audit of Financial Statements*](https://www.ifac.org/publications-resources/exposure-draft-international-standard-auditing-220-revised-quality-management)

Para ayudar a su entendimiento ha publicado el documento [*The IAASB’s Exposure Drafts for Quality Management at the Firm and Engagement Level, Including Engagement Quality Reviews, Overall Explanatory Memorandum*](http://www.ifac.org/system/files/publications/files/IAASB-Covering-Explanatory-Memorandum.pdf).

Según se lee en el memorando que se acaba de citar: “*8. The proposed revisions in ED-ISQM 1, ED-ISQM 2 and ED-220 have been made with the public interest at the forefront. The proposed revisions address the most relevant public interest issues related to quality control, including the following issues that were identified in the ITC: (a) Fostering an appropriately independent and challenging skeptical mindset of the auditor. (b) Encouraging proactive quality management at the firm and engagement level. (c) Exploring transparency and its role in audit quality. (d) Focusing more on firms’ (including networks’) structures and communication processes and their internal and external monitoring and remediation activities. (e) Reinforcing the need for robust communication and interactions during the audit engagement.*”

Hubo tiempos en los cuales se pensó que, con el solo cumplimiento de los estándares expedidos sobre los encargos de auditoría, revisión u otros trabajos distintos, se alcanzaría la calidad deseada. Sin embargo, luego se advirtió que dicha calidad debía ser controlada. Ahora se está impulsando otro enfoque, más profundo, conforme al cual hay que gestionar la calidad. En palabras del documento: “*11. In order to improve the robustness of firms’ systems of quality control and address the scalability of extant ISQC 1, the ITC proposed a new approach that encourages proactive management of quality. This approach is intended to be adaptable to the size and nature of a firm or the services it provides. Taking into account the ITC respondents’ views on the proposed new approach, the IAASB concluded that ED-ISQM 1 should adopt the new approach, termed quality management, that is focused on how each firm manages its risks to quality* (…)”

No puede ser posible que *en casa de herrero azadón de palo.* Las firmas de contadores deben ser ejemplo de cómo se actúa a la hora de prestar servicios profesionales. La rentabilidad no puede ser la única ni la más importante cualidad de los trabajos. Hacer las cosas bien es la mayor inversión que una firma puede hacer en su buen nombre. Esto supone disminuir los riesgos a su más mínima probabilidad. También implica reacciones prontas cuando haya errores.

*Hernando Bermúdez Gómez*