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irdaus Amyar, Nunung Nurul Hidayah, Alan Lowe, Margaret Woods, (2019) *["Investigating the backstage of audit engagements: the paradox of team diversity"](https://emeraldinsight.com/doi/full/10.1108/AAAJ-08-2016-2666)*, Accounting, Auditing & Accountability Journal, Vol. 32 Issue: 2, pp.378-400, concluyeron: “(…) *While team diversity is often valued in audit work, this paper provides evidence that it also poses problems that result in potentially poorly coordinated and incoherent teamwork. Our research reveals that organisational problems can exacerbate these contradictions. The problems include under-resourcing and inadequate training, which can lead to ineffective audit team selection processes and excessive transfer of individual auditors between teams. Some research has suggested a lack of commitment among national institutes in providing effective oversight function of the audit process (Humphrey, 2008). Humphrey attributes this to under-resourcing and a consequent lack of capacity to innovate in the advancement of auditing knowledge. A lack of training is also presented in our research findings. Senior auditors have important roles, which are not restricted to technical knowledge but extend to the effective management of engagement teams. ―Our empirical analysis indicated that the paradox of team diversity emerged in a context of constrained resourcing that leads to RAQP. Evidence from our interactions with senior managers within IAB suggested that these contradictory pressures are persistent and difficult to resolve. Consequently, supervisors and team members simultaneously engaged in interrelated RAQP actions. Supervisors performed superficial supervision due to poor training. These failings in providing leadership to the team and monitoring teamwork, gave discretion for auditors to engage in actions including the reduction of sampled items and premature sign-off. We describe this as resulting in cascading RAQP*. (…)”. Previamente los autores han advertido: “(…) *Team leaders’ superficial supervision opens up an opportunity for audit team members to restrict their audit tasks by reducing sample size, which in turn allows premature sign-off. We argue that inadequate supervision is one of the factors driving RAQP (Rhode, 1978; Alderman and Deitrick, 1982; Otley and Pierce, 1996) but our focus here is different to the existing literature in revealing the complementarity of inexperience among audit team leaders and team members* (…)”

Muchos revisores fiscales tienen uno o dos auxiliares que se encargan de reunir información. Son frecuentes los casos en los cuales los asistentes utilizan listas de chequeo. Obran como autómatas, pues no son capaces de evaluar las preguntas incluidas en las planillas que diligencian. En la medida en la cual los clientes son más grandes y complejos, los equipos de auditoría se van creciendo, conformándose por personas de diferente preparación y experiencia (socio, gerente, supervisor, asistente). Es entonces cuando brotan los problemas que se derivan de las diferencias entre las personas, tanto en el plano cultural como profesional. Estos problemas afectan significativamente la calidad de los trabajos.

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