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ichael Cohn, en su artículo [*AICPA proposes to update standard for audit evidence to embrace new technologies*](https://www.accountingtoday.com/news/aicpa-proposes-to-update-standard-for-audit-evidence-to-embrace-new-technologies?utm_source=newsletter&utm_medium=email&utm_campaign=ACT_DAILY%2B%27-%27%2B06252019&bt_ee=iG9zBbjNvtdLBElSmU%2BAZs4AU1%2BBEdJa3EXvvNwgkLKqnh4WAD%2FXQBe%2B6dD2SZBx&bt_ts=1561456629887), explica: “(…) *The proposed Statement on Auditing Standards (SAS), Audit Evidence, would supersede the existing SAS No. 122, Statements on Auditing Standards: Clarification and Recodification, as amended, section 500, Audit Evidence, along with amending several other AU-C sections in the AICPA Professional Standards. ꟷThe proposal deals with some of the newer technologies and issues that have arisen since the older standard was issued. That includes the use of information as audit evidence when emerging technologies are used by preparers and auditors (for example, audit data analytics and use of blockchain); the application of professional skepticism; the expanding sources of information to be used as audit evidence; and more broadly, the accuracy, completeness, relevance and reliability of audit evidence.* (…)”

En el [texto de la propuesta](https://www.aicpa.org/content/dam/aicpa/research/exposuredrafts/accountingandauditing/downloadabledocuments/20190620a/20190620a-ed-sas-audit-evidence.pdf) se suguiere: “(…) *Sufficiency and Appropriateness ꟷExtant AU-C section 500 contains separate definitions of sufficiency (a measure of quantity) and appropriateness (a measure of quality). The ASB believes that audit evidence always has to first be appropriate for the auditor’s intended purposes; the key question, then, is whether the auditor has obtained enough of such audit evidence for the auditor’s intended purpose. In the proposed SAS, the ASB retained separate definitions of sufficiency and appropriateness14. The definition of appropriateness remains largely the same as the extant definition. However, the ASB proposes to amend the definition of sufficiency to focus on the measure of the persuasiveness of audit evidence rather than emphasizing the quantity of audit evidence. The ASB believes that this change is important because, with the array of automated tools and techniques available to the auditor in today’s environment and the different nature and sources of information available, the quantity of audit evidence, in itself, may not be determinative of its sufficiency.* (…)”. Así como nuestra legislación usa el término cerciorarse, así la auditoría es un ejercicio para convencerse de algo. No se trata, evidentemente, de pura cantidad, sino del efecto que la evidencia produce sobre la conciencia en la búsqueda de la verdad. También se plantea: “*A58. The auditor’s evaluation of information to be used as audit evidence may be enhanced by the use of automated tools and techniques such as audit data analytics that may enable the auditor to aggregate and consider information obtained from multiple sources. Audit data analytics are described as the analysis of patterns, identification of anomalies, or extraction of other useful information in data underlying or related to the subject matter of an audit through analysis, modeling, or visualization*.” Para nosotros el uso de técnicas y herramientas automatizadas es perfectamente viable bajo la legislación actual. Si están alcance del profesional deben ser usadas, puesto que la eficiencia es un criterio que impera sobre los trabajos. Obviamente hay que conocerlas, pues, si no se sabe qué hacen y cómo lo hacen, no se podrían evaluar correctamente sus resultados.

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