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egún [Accountancy Europe](https://www.accountancyeurope.eu/wp-content/uploads/190621-Response-ACE-IAASB_EER-assurance_final.pdf) “(…) *We are supportive of the IAASB's project to develop non-authoritative guidance to assist assurance practitioners in the application of ISAE 3000. We expect the demand for assurance over EER to increase exponentially in the upcoming years and we are aware that assurance practitioners encounter challenges in practice due to the fact that EER is an evolving area. The guidance alongside ISAE 3000 will therefore be helpful for assurance practitioners in conducting assurance over EER*. (…)”

Hay que estar preparados antes de que la demanda de *Extended External Reporting (EER) Assurance* prolifere. Las firmas colombianas que participan de redes internacionales saben que sus organizaciones vienen trabajando en esta materia y que llegado el momento tendrán a su disposición desarrollos tecnológicos apropiados para efectuar este tipo de trabajos. Las universidades colombianas tienen delante de si un reto enorme porque de verdad deben dominar los servicios sobre información que no será financiera. Esto supone profesores con nuevas competencias, bibliotecas con nuevas referencias, software para nuevas prácticas.

Vendrán varios cambios que requieren de nuevas competencias. Se dice en las respuestas de Europa a IAASB: “*ISAE 3000 does not require the use of assertions. The guidance should clearly indicate that this is optional for assurance practitioners. Also, it would be useful for practitioners to have a set of assertions with some practical examples. The proposed assertions should be similar to those used for verification of financial statements*.”. ¿Cuál será entonces la forma de hacer el trabajo?

Aún quedan asuntos por aclarar: “(…) *The term "materiality processes" is new. The introduction of such a term raises some concerns as this term is not intended to relate to the concept of materiality as used in ISAE 3000, which this guidance will accompany. This might create confusion amongst assurance providers as many of them will already be familiar with the existing concept of materiality and therefore not be aware of the distinction between that concept and the materiality process*. (…)”

Se avecinan nuevos retos. [En su reunión del 17 de junio pasado, el IAASB consideró](https://www.iaasb.org/system/files/meetings/files/20190617-IAASB-Agenda_Item_8-EER-Assurance-Issues-Paper.pdf) : “(…) *Paragraphs 118 to 120 of the DP noted that narrative information in EER reports may be factual (more observable and therefore more readily captured by reporting systems) or may be more subjective (less observable and more susceptible to being reflective of, and more variable with, the views of those reporting it). Narrative information may also include management judgments and be more susceptible to management bias. The key challenge in relation to narrative information is how to address the inherent subjectivity and increased risk of management bias and to manage potentially unrealistic expectations about the extent to which the practitioner can reduce the inherent subjectivity*. (…)”

Habrá que seguir estudiando.

*Hernando Bermúdez Gómez*