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n el artículo *Why the Problem Of Premature Sign-Offs Exists In Auditing: A Theoretical Inquiry*, escrito por David Breger, publicado en *[The Journal of Theoretical Accounting Research](http://jtar.org/id4.html)*; *New Rochelle*, Tomo 14, N.º 1, (Fall 2018): 1-18, se lee: “(…) *Research has identified that auditors sometimes skip audit procedures and prematurely sign off on workpapers. Unfortunately, there are many disincentives to finding misstatements and avoiding necessary procedures. Upon finding an exception, an auditor would likely go over time budget, perform additional procedures, and frustrate the client. Time pressure has been blamed for the lack of due diligence in the past. While it is an issue, we must do a better job of identifying the actual behaviors that cause a lack of due diligence. Once these behaviors are addressed, managers must utilize strategies to help minimize the negative behaviors and increase audit quality.*

*Traditional decision making theories in times of uncertainty adequately demonstrate a relationship between risk aversion and wealth. However, these models fail to address situations where agents are risk seeking. Theories such as the Optimal Foraging Theory and Prospect Theory clearly show that individuals are risk seeking in times of loss (when all options are bad). Auditors are constantly faced with making decisions in times of loss. They can either choose a sure loss of significant additional time and effort, or they can choose a risky decision and skip audit procedures.*

*According to prospect theory and the risk seeking auditing model we developed, auditors, at times, choose to neglect due diligence and prematurely sign off on work-papers. Although the "risk" of choosing this option may appear large, the chance of being "caught" is relatively small. Therefore, it is obvious to see why auditors engage in this behavior*. (…)”

En Colombia deberíamos hacer estudios similares con el fin de crear condiciones que desincentiven la firma negligente de los auditores.

Muchas veces el problema es de formación teórica, porque ignoran u olvidan que la prueba o evidencia en el aseguramiento es inductiva. Esto implica, entre otras cosas, que hay que tener diversos medios de información que concurran para poder asignar validez a la evidencia. La sola manifestación del cliente, por ejemplo, suministrando un listado, no es evidencia válida. Si el listado se somete a otros procedimientos y se concluye que efectivamente es digno de confianza, entonces podrá pensarse que la evidencia es válida y suficiente.

En otras ocasiones, como se documenta en el artículo citado, los profesionales deciden apostar a que no serán detectados. Esto puede ocurrir en un ambiente en el cual todos los funcionarios hacen las mismas apuestas. Dicen entonces que se trata de riesgos profesionales que deben asumirse por razones económicas. En verdad se trata de una falta a la ética.

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