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ccountancy Europe lleva 6 años trabajando sobre el [futuro de la auditoría](https://www.accountancyeurope.eu/publications/whats-the-future-of-audit-assurance/) y, más ampliamente, del aseguramiento. En una de sus recientes publicaciones resumió lo que los auditores estatutarios (también llamados legales) deben ofrecer: “*IT and innovation provide endless possibilities for statutory auditors to better serve their clients and improve audit quality. Even though technology can automate audit procedures, people are crucial to interpret data, provide ethical judgement and strategic advice. ꟷKey audit matters (KAMs): Reporting on KAMs opens the way for more transparent and meaningful audits, which benefits users and stakeholders at large. We analysed how EU banks reported KAMs in 2018 and 2019. ꟷData analytics applies technology to better use companies’ data to enhance audit quality. This is a game changer in areas such as internal controls, predictive data analytics, fraud detection and anti-fraud procedures. ꟷAudit Quality Indicators (AQIs): How to define and measure audit quality is an ongoing debate. We have explored how nine bodies world-wide have dealt with this, by listing their AQI initiatives. ꟷFighting financial crime: Society expects auditors to play an important role in fighting financial crime, check our FAQ on what auditors can do. ꟷSME: adapting audit services to clients’ needs: Auditing small, or non-complex, entities requires professional judgement and proportionately applying standards. Check our work on how SME audit evolves in Europe and how we propose simplified standards.*”

Aunque pocas en número, las empresas colombianas grandes y medianas demandan una revisoría fiscal profesional. Por lo tanto, su actividad está muy lejos del diligenciamiento de listas de chequeo.

Cada vez es más necesario utilizar herramientas capaces de procesar muchos datos. Por ejemplo [IDEA](https://idea.caseware.com/solutions/external-audit) ofrece: “*Transform the External Audit ꟷTechnology opens up your organization to large amounts of data. As this information grows exponentially, searching for anomalies can feel daunting and providing an efficient audit can feel impossible. Leveraging data analytics not only accelerates analysis but allows you to fully harness the knowledge hidden within the data – quickly and effectively. Data analytics drive the success of your firm by allowing you to utilize: ꟷAudit specific commands including Benford’s Law, Fuzzy Duplicate, Gap Detection, Summarization and Sampling ꟷAdvanced analytics with customizable scripts ꟷAn audit trail you can trust for repeatable analysis ꟷSeamless integrations for easy collaboration ꟷScroll below to learn how analytics improves the Financial Statement Audit, the Assurance Audit, the Tax Audit, and Fraud Investigation.*”

Los estudiantes de contaduría requieren de una mayor formación en matemáticas, en estadística y en el manejo de herramientas computarizadas, de forma que su trabajo de auditoría pueda cubrir muchos más datos que si su labor fuera manual, como varios aún acostumbran. Obviamente los funcionarios también tienen que aprender de estas herramientas.

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