M

ientras aquí discutimos los mismos con las mismas, en [Accountancy Europe](https://www.accountancyeurope.eu/publications/whats-the-future-of-audit-assurance/) se está reflexionado en los siguientes términos: “*Statutory audit ꟷIT 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 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 and how we propose simplified standards. ꟷOther assurance services ꟷStatutory audit operates within a demanding regulatory and legislative regime that can limit innovation. Auditors need to be able to adapt their expertise and unique skill-sets in developing other solutions that will better meet stakeholders’ needs. Therefore, we have explored 4 alternative services: ꟷNon-financial information assurance: Stakeholders ask for assurance on companies’ non-financial information. Check our work on non-financial assurance practices across Europe . ꟷGreen bonds’ assurance: Auditors add credibility to the green bond market by providing an external second opinion on the environmental criteria and third-party assurance on performance or internal processes. ꟷSupport in tax controls and assurance: External assurance providers can verify how an enterprise’s control systems over its tax function are designed and implemented. This can help ensure the timely and accurate production of the tax return. ꟷPublic sector assurance: Our profession can address the growing demand for assurance on the information that public sector management relies on for decision-making.*”

Ya hemos expuesto largamente las muchas mejoras que se deberían hacer al régimen actual. Sin embargo, es muchísimo más importante tener una mirada prospectiva y garantizar que los distintos oficios de los contadores mantengan en el futuro su valor social, es decir, su aporte significativo a las necesidades de la vida de los negocios. El ejemplo de los citados estudios en Europa nos muestra bien como no hay que hacer revoluciones pero si hay que abordar nuevas prácticas, que suponen nuevas competencias, por lo tanto nueva educación.

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