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ada vez son más las entidades que publican, junto con sus estados financieros auditados, información no exigida por las normas de contabilidad y de información financiera. En el caso en que ambas se publiquen conjuntamente, el auditor debe asegurarse que no hay inconsistencias. Y pare de contar.

Sin embargo, el *Center for Audit Quality (CAQ)* expidió el documento titulado *[The Role of Auditors in Non-GAAP Financial Measures and Key Performance Indicators: Present and Future](https://publication.thecaq.org/nongaapkpi/the-auditors-role/)*, en el cual sostiene: “*In their public interest role, public company auditors play a role in the flow of comparable and reliable information for decision making. Having auditors associated with non-GAAP financial measures and KPIs could bring discipline to management’s process and help enhance the trust and confidence in such information by all stakeholders in the reporting ecosystem, including investors and audit committee members. Separate from the financial statement and ICFR audits, external auditors could be engaged to perform certain procedures related to non-GAAP financial measures or KPIs. For example, auditors could be engaged to perform attestation services to help audit committees execute their oversight of non-GAAP financial measures or KPIs by assessing the consistency of the calculations, reviewing the calculation inputs, and confirming the calculations are in accordance with any existing company policies. These services could cover all non-GAAP financial measures and KPIs or select measures or metrics that management or the audit committee deems to be most critical (e.g., non-GAAP financial measures that are used to determine executive compensation). Auditors also could perform a compliance examination on whether the company complied with SEC rules and regulations related to non-GAAP financial measures and KPIs that are publicly disclosed. Additionally, auditors could be engaged to perform control testing related to the preparation and disclosure of non-GAAP financial measures or KPIs. Auditor association signals to stakeholders the importance of the information being reported.While the requirements are limited for auditor involvement in non-GAAP financial measures and KPIs, audit committees and management may consider leveraging the external auditors as a resource when evaluating non-GAAP financial measures or KPIs*.”

En otras palabras, el mundo de los servicios de aseguramiento distintos de los que tratan de información financiera histórica es amplísimo, razón por la cual brinda muchas oportunidades a los contadores para aumentar sus servicios y, consecuentemente, sus ingresos. Es necesario aprender a fondo cómo se hacen atestaciones, verificaciones de cumplimiento y comprobación de controles, como se propone en el párrafo transcrito.

Para el efecto, la enseñanza, cada vez más reducida, debería extenderse más allá de la auditoría y de las revisiones, las especies de aseguramiento que más se tratan en la academia. El principio es el marco de trabajo para los servicios de aseguramiento.

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