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n el artículo titulado *Why The Problem Of Premature Sign-Offs Exists In Auditing: A Theoretical Inquiry*, escrito po Breger, David, PhD, CPA, CMA; Vagner, Brandon, PhD, CPA, publicado por *The Journal of Theoretical Accounting Research*; New Rochelle Tomo 14, N.º 1, (Fall 2018): 1-18, que comentamos anteriormente, se lee. “(…) *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. ―In order to decrease this risk seeking behavior and improve audit quality, audit managers must utilize strategies to bring about changes in subordinates. Managers must make it clear that finding an exception is a positive thing, even if it takes the auditor over the time budget. It is important that audit managers, with the support of the firm, be willing to increase the number of staff on the audit to compensate for the increase of time caused by the identification of a potential exception. The potential backlash from the audit manager is certainly a factor in the decision making process, but the potential loss of personal time is just as impactful in the decision making process. Using a personal approval strategy, an audit manager should demonstrate pride and excitement when a subordinate finds a misstatement, rather than frustration for having to perform additional procedures. The manager should also communicate to subordinates the understanding that additional staff will be scheduled to compensate for the additional time needed. ―Although the consequences for poor audit quality at the staff level may be low, ramifications for the organization and stakeholders are high. This is likely why the topic of false sign-offs has had recent international attention within the literature with the United States (e.g. Shapeero, et al., 2003), France (e.g. Herrbach, 2001), Australia (e.g. Coram et al., 2004), and Ireland (e.g. Pierce & Sweeney, 2006). Changes in auditing and the supervision of staff level auditors must increase. By using the motivational strategies discussed, managers can incentivize staff auditors to seek errors instead of seeking risk. Future empirical research will be necessary to examine strategies outlined that can encourage staff to complete all audit procedures and not prematurely sign-off on work-papers*.”

Ahora vamos a señalar que el problema de fondo no es de procedimientos ni de motivaciones, aunque haya que atender todos los factores.

El verdadero bache se encuentra en el plano de la moral y de la ética que realmente gobierna a un individuo. Es innegable que el dinero está en el corazón de la humanidad y determina muchas decisiones, como las de complicidad o favorecimiento. En el caso planteado los auditores prefieren arriesgarse que sobrepasar sus presupuestos, lo que indica que para ellos y para sus superiores ese objetivo es importante. Obviamente todos actúan para representar que son muy diligentes, apariencias con que nos rodean los incorrectos.

*Hernando Bermúdez Gómez*