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n the document Le, T., & Lobo, G. J. (2022),[*Audit Quality Inputs and Financial Statement Conformity to Benford's Law*](file:///C:\Users\hdobe\Dropbox\Mi%20PC%20(LAPTOP-SSPTUC37)\Documents\hbg\borradorescontrapartida\10.1177\0148558X20930467)*. Journal of Accounting, Auditing and Finance, 37(3), 586-602,* indicates that "*tools based on Benford's law to help auditors detect anomalies in large accounting data sets*. "

According to the above, [Benford's law](https://en.wikipedia.org/wiki/Benford%27s_law) within the field of auditing is used as a functional tool for auditors that allows the identification or detection of fraud, errors or anomalies in the financial statements. Through statistical frequencies, which can be highly probable or improbable of a set of data, in this case, the high or low conformity of the financial statements. Therefore, financial data that have low conformity may become indications of fraud.

Additionally, there are factors that influence the determination of the conformity of the financial statements, such as the economic performance of the company, its size, return on assets (ROA), tendency to manipulate accounting information and the flow of its operations, among others, the above on the part of the company.

There are also factors on the part of the auditors, such as their fees, the delay of the report and the permanence of the firm. According to the results of the investigation, in the face of increases in the time of delivery of the audit report, an increase in the conformity of the information is generated, given that a greater time invested is presumed, therefore, a high conformity is assumed and more strengthens Benford's law.

However, it is necessary to indicate that it should not be used as a single tool, since it prevents the auditor from having a reasonable assurance of the conformity of the financial statements, because, on the one hand, the law may indicate that there are inconsistencies, however, they may occur for reasons other than fraud, errors, or inconsistencies. On the other hand, it is important to bear in mind that, although the financial statements have positive results when using Benford's law, it does not completely imply that they are in conformity or free of errors.

In conclusion, Benford's law can help to have a basis of information to which attention should be paid, however, the auditor should analyze other variables and consult other tools that allow him to obtain more solid data.

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