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egún el artículo *The Influence of Regulatory Change on Hospital Medicare Cost Reporting*, escrito por Di Paolo Harrison, Brandon M., Braymen, Charles, Hoag, Matthew L., publicado por *Journal of Governmental & Non Profit Accounting*, 21553815, 2022, Vol. 11, Fascículo 1: “*This investigation provides insights into the influence of regulatory change that could assist MCR preparers and reviewers, regulators, and academics. Specifically, these analyses highlight consequences of regulatory change (i.e., increased reporting errors). As such, regulators should be mindful that future regulation can have consequences on regulatory reporting processes and accuracy. This investigation identifies patterns of reporting behavior observed during a period of significant regulatory change; the results may assist regulators in understanding how hospitals and other preparers respond to such changes. In addition, this investigation helps academics further understand the constructs within CMS reimbursement and the implications for further research to improve the understanding of regulatory change on for profit, nonprofit, and governmental hospitals. Hospitals appear to be much more likely to file amended MCRs post-ACA, but also appear to be making only minor corrections to these amended reports. On the other hand, hospitals are less likely to reopen MCRs in the post-implementation years (2013–14), suggesting that hospitals may be trying to avoid this costly and time-consuming process by more proactively submitting amended reports to correct regulatory reporting errors. ―Overall, the findings suggest that hospitals are being diligent in their efforts to submit accurate MCR data, highlighting the impact of regulation on the hospitals' MCR regulatory reporting processes. It appears as though MCR preparers and reviewers collectively recognize that significant regulatory changes may impair reporting accuracy and they seem to have adjusted their practices accordingly. Regulators and academics who make use of the MCR data in practice-based and academic research should be aware that reporting accuracy may differ across reporting periods, especially during periods of regulatory change.*” En nuestro medio a las entidades de supervisión les interesa cambiar con efecto inmediato varios informes, perdiéndose la comparabilidad. Cuando se trata de reportar asuntos pendientes, las entidades tratan de mejorar su información para no tener que preparar tales reportes. Nos preguntamos si en nuestro país las EPS son muy tramposas, o si el Gobierno es incapaz de procesar o deliberadamente opuesto a la aprobación de las cuentas por cobrar. En todo caso los faltantes de recursos son muy grandes y no se sabe como es que las entidades siguen operando. La corrupción no es de propiedad de nadie. Ni de los privados ni del Estado. En todas partes hay corrupción. Entre mayor concentración de recursos más corrupción. Parece que toda la cadena está fallando. Se hacen malas regulaciones, se admiten muchas debilidades de control interno, se tienen jefes de control interno incompetentes, los auditores no sirven para mayor cosa y el Gobierno embolata.

*Hernando Bermúdez Gómez*