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n *International Journal of Auditing Early View* encontramos el artículo *[Internal auditing's role in preventing and detecting fraud: An empirical analisis](https://doi.org/10.1111/ijau.12342)*, escrito por Annika Bonrath & Marc Eulerich, First published: 05 February 2024. En sus conclusiones se lee: “*We find a significant positive correlation between robust governance environments and IAFs assuming a more pronounced role in fraud risk management. This result aligns with previous research by DeZoort and Harrison (2008) on internal auditors' personal responsibilities and Kabuye et al. (2017) on the necessity for appropriate organizational status. Therefore, the findings suggest understanding and improving the IAF arrangement within organizations and thereby suggest that stronger governance environments are more likely to constrain fraudulent activity. ―We also analyse the IAFs' interaction with the audit committee and management, responding to Halbouni's (2015) call for research about both, the audit committee and management, as vital components of corporate governance potentially affecting fraudulent activities. We use a measure that goes beyond formal reporting lines. Additional meetings with the audit committee and management show statistical significance but with contrasting coefficients. This result is intriguing against the backdrop of previous research. While it seems logical that management would seek adequate protection against fraud, past research presents conflicting results. This also refers to empirical findings from Sarens and De Beelde (2006), which suggest that senior management's expectations significantly influence internal auditing. Moreover, the results underscore the divergence of interests regarding the scope of internal auditing activities, as discussed in a previous study by Eulerich et al. (2017), namely the internal audit dilemma. The finding concerning the audit committee also responds to Roussy and Rodrigue's (2018) call for more research on the interaction between the IAF and the audit committee*.” Curioso hallazgo. Las relaciones con el comité de auditoría debilitan el hallazgo de fraudes. Estudios previos (Eulerich et al. (2017)) han identificado dilemas en “*Business viability (going-concern) assessments*”, “*Quality/ISO audits*” y “*Evaluating effectiveness of control systems (using COSO, Control Objectives for Information and Related Technology (COBIT), etc. frameworks)*”. De un lado la existencia de miembros independientes de la administración y de otro la relativa autonomía de los mencionados comités puede tenerse como situaciones que facilitan la diferencia de opiniones. Los administradores suelen ser muy adversos a los fraudes, porque perjudican su gestión y consecuentemente su imagen. La auditoría interna tiene grandes retos debido a su cercanía con los administradores y su papel de consultor. Se requiere de un gran profesionalismo y buenas salvaguardias para mantener una debida independencia, escepticismo y objetividad. Esta cuestión, es decir, la capacidad del auditor interno para identificar fraudes debe ser cuidadosamente analizada por los auditores externos, incluyendo en ellos los auditores legales o estatutarios, como la revisoría fiscal colombiana.

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