E

n el *Journal of Accounting and Management 2023*, Vol.13; No. 2; page 117 – 133, aparece el artículo *Frauds From The Perspective Of External Auditors – Croatian Experiences*, escrito por Robert Zenzerović; Mijo Mirković; Dolores Pušar Banović & Sanja Jolić en cuyas conclusiones se lee: “*External auditors considered income statement positions and long-term provisions to be most exposed to fraudulent financial reporting with the direction of their manipulation that overestimates business results. Short-term and long-term assets are other positions significantly exposed to manipulation with the pressure to overestimate their value, leading to an overestimation of company value and success. These results could be of interest to various stakeholders included in fraud prevention and detection when performing their activities as well as to other users of financial statements. They should put more focus on these positions when performing internal/external audit activities, monitoring transactions, performing supervision, or just analyzing financial statements. ―There is a significant improvement area when analyzing the auditors’ tools in fraud investigation. Most of them used MS Excel, while only less than a third apply specialized software which could make audit activities more effective and efficient. ―The comparison of research results between internal and external auditors indicates that there are significant differences in the frequency of fraud they discovered, exposure to manipulation of financial statements positions and the direction of that manipulation, as well as the department in which fraud perpetrators are employed. Such a difference could be attributed to differences in professional experience and focus between two groups of auditors, but some other questions arise as well. Are the differences a result of the independence that external auditors have in relation to internal auditors? Is the research sample representative? Are there some other factors significant to such findings?* Incomprensiblemente algunos auditores opinan que su función no es identificar los fraudes materiales. Contradicen los estándares, pronunciamientos jurisprudenciales y la confianza del público. Ciertamente esta obligación es de medios o esfuerzo. Puede ser evaluada al examinar los papeles de trabajo. Muchas veces las cosas no son observadas por la equivocada creencia de que los documentos, por ejemplo, una factura, son pruebas suficientes. Siempre hay recordar el carácter indiciario de sus hallazgos y la consecuente necesidad de su reiteración. Por ello algunos hablan de la triangulación de la evidencia. Se requiere de un buen escepticismo para darse cuenta de un fraude. La mentira nunca logra esconderse suficientemente a los ojos de un profesional entrenado. Sin lugar a duda hay que acudir cada vez más a la tecnología. Excel es una herramienta muy poderosa, pero se suele utilizar por debajo de sus capacidades. Siempre debemos tener presente que todos pueden ser autores de un fraude (los dueños, los controlantes, los administradores, los funcionarios, los contratistas, los proveedores…). Tristemente a veces hasta miembros de un equipo de aseguramiento participan en un fraude.

*Hernando Bermúdez Gómez*