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omo se sabe la sección 3410 de las normas de aseguramiento de información distinta de la que es financiera e histórica se titula *Assurance Engagements on Greenhouse Gas Statements*. De acuerdo con esta “*13. The objectives of the practitioner are: (a) To obtain either reasonable assurance or limited assurance, as appropriate, about whether the GHG statement is free from material misstatement, whether due to fraud or error, thereby enabling the practitioner to express a reasonable assurance or limited assurance conclusion; (b) To report, in accordance with the practitioner’s findings, about whether: (i) In the case of a reasonable assurance engagement, the GHG statement is prepared, in all material respects, in accordance with the applicable criteria; or (ii) In the case of a limited assurance engagement, anything has come to the practitioner’s attention that causes the practitioner to believe, on the basis of the procedures performed and evidence obtained, that the GHG statement is not prepared, in all material respects, in accordance with the applicable criteria; and (c) To communicate as otherwise required by this ISAE, in accordance with the practitioner’s findings.*” Esta disposición “(…) *is effective for assurance reports covering periods ending on or after September 30, 2013*”, es decir, hace más de 10 años. Para la mayoría de los Contadores colombianos ha pasado desapercibida debido a que para muchos de ellos lo contable es igual al Derecho Contable. Ahora bien: se entiende por *“(f) Emissions – The GHGs that, during the relevant period, have been emitted to the atmosphere or would have been emitted to the atmosphere had they not been captured and channeled to a sink. Emissions can be categorized as:• Direct emissions (also known as Scope 1 emissions), which are emissions from sources that are owned or controlled by the entity. (Ref: Para. A8) • Indirect emissions, which are emissions that are a consequence of the activities of the entity, but which occur at sources that are owned or controlled by another entity. Indirect emissions can be further categorized as: o Scope 2 emissions, which are emissions associated with energy that is transferred to and consumed by the entity. (Ref: Para. A9) o Scope 3 emissions, which are all other indirect emissions. (Ref: Para. A10)*” Para aplicar la norma se require de un “(h) Emissions factor – A mathematical factor or ratio for converting the measure of an activity (for example, liters of fuel consumed, kilometers travelled, the number of animals in husbandry, or tonnes of product produced) into an estimate of the quantity of GHGs associated with that activity.” Son suficientes las menciones anteriores para que nuestros lectores entiendan que la emisión de gases de efecto invernadero es un objeto del cual los auditores deben adquirir un aceptable conocimiento, tanto para poder evaluar los informes de expertos como para verificar las declaraciones que sobre ellas haga un cliente. Esta es una competencia que deberá extenderse a otros asuntos por virtud de las exigencias de información ESG (en inglés o ASG en español, que ya algunos están tratando de llamar ESGS para expresar el contenido social de esta estrategia. Como se ve, los contadores tienen bastante por aprender.

*Hernando Bermúdez Gómez*