

En la [Companies Act 2006](#) del Reino Unido se lee: “172 *Duty to promote the success of the Company* —(1) *A director of a company must act in the way he considers, in good faith, would be most likely to promote the success of the company for the benefit of its members as a whole, and in doing so have regard (amongst other matters) to— (a) the likely consequences of any decision in the long term, —(b) the interests of the company's employees, —(c) the need to foster the company's business relationships with suppliers, customers and others, —(d) the impact of the company's operations on the community and the environment, —(e) the desirability of the company maintaining a reputation for high standards of business conduct, and —(f) the need to act fairly as between members of the company. (...)*”.

La citada ley también dispone: “497A *Auditor's report on separate corporate governance statement [F1(1) Where the company prepares a separate corporate governance statement in respect of a financial year, the auditor must, in his report of the company's annual accounts for that year—(a) state whether, in his opinion, based on the work undertaken in the course of the audit, the information given in the statement in compliance with rules 7.2.5 and 7.2.6 in the Disclosure Rules and Transparency Rules sourcebook made by the Financial Conduct Authority (information about internal control and risk management systems in relation to financial reporting processes and about share capital structures)— (i) is consistent with those accounts, and (ii) has been prepared in accordance with applicable legal*

requirements, (b) state whether, in the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, he has identified material misstatements in the information in the statement referred to in paragraph (a), (c) if applicable, give an indication of the nature of each of the misstatements referred to in paragraph (b), and (d) state whether, in his opinion, based on the work undertaken in the course of the audit, rules 7.2.2, 7.2.3 and 7.2.7 in the Disclosure Rules and Transparency Rules sourcebook made by the Financial Conduct Authority (information about the company's corporate governance code and practices and about its administrative, management and supervisory bodies and their committees) have been complied with, if applicable.] (...)”

Algunos creen que solo en Colombia se solicitan informes adicionales del auditor. Este caso demuestra lo contrario. Debemos estudiar a fondo las legislaciones europeas, en las cuales se pueden observar normas más desarrolladas que las del siglo pasado, que dejaban pensar que el único interés de un administrador debería ser la empresa bajo su cuidado, especialmente desde la perspectiva de sus socios principales o controlantes. Hoy en día se ha hecho expreso que todos tenemos deberes con los demás, que incluyen el respeto por el medio ambiente. No es válido hacer dinero a costa de los proveedores o de los clientes, ni perjudicando a los vecinos o a otras personas cercanas a la organización. La justicia es una regla antigua y nueva.

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