

Dentro de las conclusiones del artículo escrito por Jabile Brenda Poee, Karin Barac, Kato Plant & Blanche Steyn (2022), titulado [Signalling of internal audit effectiveness](#), publicado por *South African Journal of Accounting Research*, 36:3, 213-249, se lee: “*The aim of the study was to investigate how IAE is signalled in company reports. The results revealed that IAE disclosure patterns of South African listed companies, following the normative dictates of rules and regulation, miss an opportunity to signal superiority through voluntary communication of the effectiveness of one of the governance mechanisms that ensures good corporate governance. The study further identified 19 IAE signals, indicating that signalling theory applies to IAE. The content analysis done using the IAE signalling frame revealed that some IAE indicators, which could contribute to improved understanding of the role of internal audit in governance and serve as indicators of its effectiveness, were not disclosed (zero rated indicators). This gives rise to a recommendation for more IAE information to be disclosed in IRs and other ARs using the IAE signalling frame for a more holistic view of the influencers and indicators of IAE and how it is measured. (...) The study’s empirical discovery of the 19 IAE signals in the absence of mandatory disclosure requirements indicates that signalling theory applies to IAE. The use of signalling theory in IAE research provides various new avenues of research relating to IAE signalling quality, credibility and frequency of disclosures, all being aspects explained by this theory. Finally, future studies could identify and explore reasons*

*behind IAE signalling by investigating behaviour patterns intended to motivate IAE disclosure.”* Es curioso que las empresas muestren parquedad o desgano al informar sobre la efectividad de sus unidades de auditoría interna. Como recordamos, en Colombia solo pocas entidades están obligadas a tener ese funcionario. El conocimiento de dicha efectividad es un dato importante para establecer la eficacia de las normas que la imponen. Nos parece que mientras esa auditoría se ocupe de atender las solicitudes de sus superiores, no puede desarrollar un trabajo de alta calidad, apegado a los estándares y guías de aceptación universal. Si se mira hacia el IIA tenemos: *The mandatory elements of the IPPF are: Core Principles for the Professional Practice of Internal Auditing, Definition of Internal Auditing, Code of Ethics, International Standards for the Professional Practice of Internal Auditing; The recommended elements of the IPPF are: Implementation Guidance, Supplemental Guidance.* Muchos profesionales colombianos han optado por obtener certificaciones en auditoría interna, especialmente a través del capítulo colombiano del IIA. La mirada de estos profesionales es más amplia que la de los auditores financieros, por muchos llamados externos, puesto que ellos tienen como objeto “*(...) consulting activity designed to add value and improve an organization's operations.*”. La auditoría interna satisface el elemento de control interno conocido como supervisión, obviamente en las empresas que pueden asumir su costo.

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