

Responsabilidad del asegurador

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De acuerdo con la regulación australiana, tal como se lee en la [página web](#):¹ *As part of an audit in accordance with the Australian Auditing Standards, the auditor exercises professional judgement and maintains professional scepticism throughout the audit. The auditor also:*

- *Identifies and assesses the risks of material misstatement of the financial report, whether due to fraud or error, designs and performs audit procedures responsive to those risks, and obtains audit evidence that is sufficient and appropriate to provide a basis for the auditor's opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.*
- *Obtains an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's² internal control.*
- *Evaluates the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by those charged with governance.³*
- *Concludes on the appropriateness of those charged with governance's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If the auditor concludes that a material uncertainty exists, the auditor is required to draw attention in the auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify the auditor's opinion. The auditor's conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.*

¹ De tal manera que las funciones de los aseguradores están concebidas como funciones de confianza. Su trabajo no se realiza para que ellos estén tranquilos, sino para que la comunidad goce de

tal tranquilidad. Como es normal entre los seres humanos, todos salimos a defender lo que hemos hecho. Existiendo estándares y normas de aseguramiento los aseguradores deben comprobar que cumplieron con ellos. Sin embargo, muchas veces los contadores asumen riesgos superiores a los deseables según las normas, resultando que su alcance se convierte en ineficiente, inadecuado, insuficiente. No hay nada que produzca más ánimo que un contador que sabe justificar lo que hizo.

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