

El reto de la tecnología computacional

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En un [reciente informe extendido del PCAOB](#) se lee: *“In the revenue process, the firm selected for testing certain information technology general controls (“ITGCs”), automated controls, and information technology (“IT”) dependent manual controls. —The following deficiencies were identified: The firm did not test the accuracy and completeness of information used in testing controls over access rights and removals. (AS 1105.10) —The firm selected for testing an automated control that was designed to calculate and record revenue. The firm did not obtain an understanding of, or test, how the control was configured. (AS 2201.34) —The firm did not identify and test controls over (1) the accuracy and completeness of information that was used in the performance of a control to verify standard terms in customer agreements; (2) superuser/administrative access to revenue systems in which various automated IT-dependent manual controls resided; (3) the accuracy and completeness of certain inputs used to recognize revenue; and (4) the determination of the units of accounting and allocation of total contract consideration to each performance obligation for contracts with multiple performance obligations. (AS 2201.39) —The firm did not perform sufficient procedures to test controls over program changes for certain systems because its procedures were limited to inquiry. (AS 2201.42 and .44) —The issuer used a service organization to support many of the activities of its financial reporting system. The firm did not identify and test any complementary user controls over the use of parameters over passwords. (AS 2201.B22) —The firm selected for testing an automated control over segregation of duties. The firm, however, did not directly test the control because its procedures were limited to evaluating whether the functions assigned to employees were consistent with effective segregation of duties. (AS 2201.42, .44, and .B9) —The firm identified deficiencies related to controls over reviewing user access and complementary user controls. The firm did not evaluate these deficiencies to determine if the deficiencies, individually or in combination, constituted material weaknesses. (AS 2201.62) —The sample sizes the firm used in certain of its substantive procedures to test revenue and related accounts were too small to provide sufficient appropriate audit evidence because these procedures were designed based on a level of control reliance that was not supported due to deficiencies in the firm’s control testing discussed above. (AS 2301.16, .18, and .37; AS 2315.19, .23, and .23A)”*

Lamentablemente en Colombia la auditoria de sistemas es poca o no sirve para apoyar efectivamente a los aseguradores. Los expertos certificados por ISACA son escasos y muchos no se mantienen al día. Los profesionales actúan como si todo lo que se somete a procedimientos computacionales fuera irrefutable. La realidad desmiente categóricamente esto. Muchos fraudes se hacen, precisamente, alterando los respectivos programas. Otras cuestiones siguen confiadas a elementales hojas de cálculo o bases de datos que pueden ser alteradas muy fácilmente. Trabajos no basados en competencia, para así pagar poco. Un diploma no demuestra ningún saber.

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