

Obligaciones de los miembros de IFAC

Hernando Bermúdez Gómez

En la [página web de IFAC](#) aparece la noticia *IFAC Seeks Input on Proposed Revisions to Its Statements of Membership Obligations*, en la cual se lee: “*The proposed revisions focus on key areas to reflect developments in international standards and reinforce the profession’s role in serving the public interest. When final, the proposed changes will require IFAC members to:*

- *Enhance Quality Assurance Reviews – Updates quality assurance review procedures to align with the International Auditing and Assurance Standards Board’s (IAASB) quality management standards.*
- *Emphasize Flexible Entry Requirements for Accounting Education Programs – Reinforces the evaluation of flexibility entry pathways into professional accounting education as outlined in the International Education Standards (IES).*
- *Evaluate Adoption of the IAASB’s ISA for LCE – Clarifies expectations for adopting and implementing the International Standard on Auditing for Less Complex Entities (ISA for LCE).*
- *Adopt IFRS Sustainability Disclosure Standards – Formalizes the expectation to adopt or work toward the adoption of all IFRS Standards, including S1 and S2, issued by the International Sustainability Standards Board (ISSB).*” Sin duda se trata de ajustar la declaración respectiva ([SMO](#)) a los más recientes sucesos de importancia para la profesión contable a nivel mundial. En la actualidad las firmas que componen el Foro de Firmas, las cuales lideran estos procesos, son: AUREN, Baker Tilly International Limited, BDO, Constantin – Serval & Associés, Crowe Global, Daxin Global, Deloitte Touche Tohmatsu Limited, ECOVIS International, Ernst & Young Global Limited, FinExpertiza, Forvis Mazars Global Limited, Grant Thornton International Ltd, HLB International, IECnet, JPA International, KNAV International Limited, KPMG International Limited, Kreston Global, Kudos International, MGI Worldwide, Moore Global, Nexia International, Parker Russell, PKF Global, PricewaterhouseCoopers International Limited, Reanda International, RSM International, RT ASEAN, Russell Bedford International, SFAI Global, SMS Latinoamérica, SW International, Talal Abu Ghazaleh & Co. International, TASK International, UHY International Limited. Muchas de estas operan en Colombia, pero de ese foro no participa ninguna creada en nuestro país.

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