

Aseguramiento de la sostenibilidad

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El 9 de julio de 1995, el [AUASB](#) aprobó el estándar ASSA 5000 General Requirements for Sustainability Assurance Engagements. Este se remite, varias veces, al [Corporations Act 2001](#). Bien harían las autoridades y los gremios si estudiaran normas como ésta, expedida en Australia. Se lee en él: “286A *Obligation to keep sustainability records* — (1) *If an entity must prepare a sustainability report for a financial year, the entity must keep written sustainability records that Financial reports, sustainability reports and audit.*” De acuerdo con nuestras instituciones se requiere de documentos tanto para decir que se lleva una contabilidad como para expresar opiniones, reportes o informes como resultado de su aseguramiento. “289A *Place where sustainability records are kept* — (1) *An entity may decide where to keep the sustainability records.* — *Records kept outside this jurisdiction* — (2) *If sustainability records about particular matters are kept outside this jurisdiction, sufficient written information about those matters must be kept in this jurisdiction to enable substantive provisions of the sustainability report to be prepared.* — (3) *Subsection (4) applies in relation to an entity and a particular place in this jurisdiction if the entity:* — (a) *does not currently keep information at that place for the purposes of subsection (2); and* — (b) *begins to keep information at that place for that purpose.* — (4) *The entity must give ASIC written notice of that place:* — (a) *in the prescribed form; and* — (b) *no later than:* — (i) *the day the entity is required to lodge a sustainability report under section 319 for the financial year in which the entity begins to keep information at that place; or* — (ii) *the day the entity would be required to lodge a sustainability report under section 319 for the financial year in which the entity begins to keep information at that place if the entity were required to prepare a sustainability report for that financial year.* — (5) *ASIC may direct an entity to produce specified sustainability records that are kept outside this jurisdiction.* — (6) *The direction must:* — (a) *be in writing; and* — (b) *specify a place in this jurisdiction where the records are to be produced (the place must be reasonable in the circumstances); and* — (c) *specify a day (at least 14 days after the direction is given) by which the records are to be produced.* — (7) *The entity must comply with the direction.* — *Offences* — (8) *An offence based on subsection (2), (4) or (7) is an offence of strict liability*” “292A *Who has to prepare annual sustainability reports* — (1) *Subject to subsection (2), an entity must prepare a sustainability report for a financial year if:* — (a) *the entity must prepare a financial report for the financial year under this Chapter; and* — (b) *subsection (3), (5) or (6) of this section applies to the entity for the financial year.* — *Note: For financial years commencing before 1 July 2027, only certain entities are required to prepare a sustainability report: see Part 10.77.* — (2) *Despite subsection (1), if:* — (a) *the accounting standards require an entity (the parent) to prepare financial statements in relation to a consolidated entity for the financial year; and* — (b) *the parent elects to prepare a sustainability report for the consolidated entity for the financial year; —then:* — (c)

the parent is the only entity in the consolidated entity that must prepare a sustainability report for the financial year; and — (d) the sustainability report must be prepared as if the consolidated entity is a single entity. —Thresholds for sustainability reports — (3) This subsection applies to an entity for a financial year if it satisfies at least 2 of the following paragraphs: — (a) the consolidated revenue for the financial year of the entity and the entities it controls (if any) is the following amount or more: — (i) the amount prescribed by regulations made for the purposes of paragraph 45A(2)(a); — (ii) if no amount is prescribed—\$50 million; — (b) the value of the consolidated gross assets at the end of the financial year of the entity and the entities it controls (if any) is the following amount or more: — (i) the amount prescribed by regulations made for the purposes of paragraph 45A(2)(b); — (ii) if no amount is prescribed—\$25 million; — (c) the entity and the entities it controls (if any) have the following number of employees or more at the end of the financial year: — (i) the number prescribed by regulations made for the purposes of paragraph 45A(2)(c); — (ii) if no number is prescribed—100. — (4) In counting employees for the purposes of subsection (3), take part-time employees into account as an appropriate fraction of a full-time equivalent. — (5) This subsection applies to an entity for a financial year if it is: — (a) a registered corporation under the National Greenhouse and Energy Reporting Act 2007 at the end of the financial year; or — (b) required to make an application to be registered under subsection 12(1) of that Act in relation to the financial year. — (6) This subsection applies to an entity for a financial year if: — (a) the entity is a registered scheme, registrable superannuation entity or retail CCIV; and — (b) the value of assets at the end of the financial year of the entity and the entities it controls (if any) is the following amount or more: — (i) the amount prescribed by regulations made for the purposes of this subparagraph; — (ii) if no amount is prescribed—\$5 billion. —Matters worked out in accordance with standards — (7) For the purposes of this section: — (a) the question whether an entity controls another entity is to be decided in accordance with accounting standards made for the purposes of paragraph 295(2)(b); and — (b) consolidated revenue, the value of consolidated gross assets and the value of assets are to be calculated in accordance with accounting standards in force at the relevant time; —(even if the standards do not otherwise apply to the financial year of some or all of the entities concerned)”

“296A Contents of annual sustainability report —Basic contents — (1) The sustainability report for a financial year consists of: — (a) the climate statements for the year; and — (b) any notes to the climate statements; and — (c) any statements required under subsection (5); and — (d) any notes to the statements mentioned in paragraph (1)(c) required under subsection (5); and — (e) the directors’ declaration about the statements and the notes. —Climate statements — (2) Subject to section 296B, the climate statements for the year are the climate statements in relation to the entity required by sustainability standards made for the purposes of this subsection. —Notes to climate statements — (3) A sustainability report must include the following notes to the climate statements: — (a) any disclosures required under subsection (4); — (b) any notes, required by sustainability standards made for the purposes of this paragraph, in relation to: — (i) the preparation of the climate statements; or — (ii) anything included in the climate statements; or

— (iii) other matters concerning environmental sustainability; — (c) notes containing any other information necessary to ensure that the climate statements and notes together make the disclosures required by section 296D. — (4) The Minister may, by legislative instrument, require a sustainability report to include specified disclosures in relation to: — (a) the preparation of the climate statements; or — (b) anything included in the climate statements. — Other statements and notes. — (5) For the purposes of paragraphs (1)(c) and (d), the Minister may, by legislative instrument, require a sustainability report to include: — (a) statements reinclude: financial matters concerning environmental sustainability; and — (b) notes to the statements. — Directors' declaration — (6) The directors' declaration is a declaration by the directors as to whether, in the directors' opinion, the substantive provisions of the sustainability report are in accordance with this Act, including: — (a) section 296C (compliance with sustainability standards etc.); and — (b) section 296D (climate statement disclosures). — (7) The declaration must: — (a) be made in accordance with a resolution of the directors; and — (b) specify the date on which the declaration is made; and — (c) be signed by a director.” “296C Compliance with sustainability standards etc. — (1) The substantive provisions of the sustainability report must comply with: — (a) sustainability standards made for the purposes of this paragraph; and — (b) any further requirements determined under subsection (2) of this section. — (2) For the purposes of paragraph (1)(b) of this section, the Minister may, by legislative instrument, determine requirements in relation to the substantive provisions of a sustainability report.” “301A Audit of annual sustainability report — An entity that is required to prepare a sustainability report for a financial year must: — (a) have the sustainability report audited in accordance with Division 3; and — (b) obtain an auditor's report.” “307AA Audit of sustainability report — An auditor who conducts an audit of the sustainability report for a financial year must form an opinion about: — (a) whether the sustainability report is in accordance with this Act, including sections 296C (compliance with sustainability standards etc.) and 296D (climate statement disclosures); and — (b) whether the auditor has been given all information, explanation and assistance necessary for the conduct of the audit; and — (c) whether the entity that prepared the sustainability report has kept sustainability records sufficient to enable the sustainability report to be prepared and audited. — Note: This section applies to sub-funds of retail CCIVs in a modified form: see section 1232G. — 307AB Audit of sustainability report to be conducted in accordance with auditing standards — (1) If an individual auditor, or an audit company, conducts an audit of the sustainability report for a financial year, the individual auditor or audit company must conduct the audit in accordance with the auditing standards. — (2) If an audit firm, or an audit company, conducts an audit of the sustainability report for a financial year, the lead auditor for the audit must ensure that the audit is conducted in accordance with the auditing standards. — Fault-based offence — (3) A person commits an offence if the person contravenes subsection (1) or (2). — Strict liability offence — (4) A person commits an offence of strict liability if the person contravenes subsection (1) or (2) — 307B Working papers for audit of financial or sustainability report to be retained for 7 years — Contravention by individual auditor or audit company — (1)

An auditor contravenes this subsection if: — (a) the auditor is an individual auditor or an audit company; and — (b) the auditor conducts: — (i) an audit or review of the financial report for a financial year; or — (ii) an audit or review of the financial report for a half-year; or — (iii) an audit of the sustainability report for the financial year; and — (c) the auditor does not retain all audit working papers prepared by or for, or considered or used by, the auditor in accordance with the requirements of the auditing standards until: — (i) the end of 7 years after the date of the auditor's report prepared in relation to the audit or review to which the audit working papers relate; or — (ii) an earlier date determined for the audit working papers by ASIC under subsection (6). — (2) An offence based on subsection (1) is an offence of strict liability.

—Contravention by member of audit firm — (3) A person (the defendant) contravenes this subsection if: — (a) an audit firm conducts: — (i) an audit or review of the financial report for a financial year; or — (ii) an audit or review of the financial report for a half-year; or — (iii) an audit of the sustainability report for the financial year; and — (b) the audit firm fails, at a particular time, to retain all audit working papers prepared by or for, or considered or used by, the audit firm in accordance with the requirements of the auditing standards until: — (i) the end of 7 years after the date of the auditor's report prepared in relation to the audit or review to which the documents relate; or — (ii) the earlier date determined by ASIC for the audit working papers under subsection (6); and — (c) the defendant is a member of the firm at that time. — (4) An offence based on subsection (3) is an offence of strict liability. — (5) A member of an audit firm does not commit an offence at a particular time because of a contravention of subsection (3) if the member either: — (a) does not know at that time of the circumstances that constitute the contravention of subsection (3); or — (b) knows of those circumstances at that time but takes all reasonable steps to correct the contravention as soon as possible after the member becomes aware of those circumstances. —Earlier retention date for audit working papers — (6) ASIC may, on application by a person, determine, in writing, an earlier date for the audit working papers for the purposes of paragraphs (1)(c) and (3)(b) if: — (a) the auditor is an individual auditor and the auditor: — (i) dies; or — (ii) ceases to be a registered company auditor; or — (b) the auditor is an audit firm and the firm is dissolved (otherwise than simply as part of a reconstitution of the firm because of the death, retirement or withdrawal of a member or members or because of the admission of a new member or members); or — (c) the auditor is an audit company and the company: — (i) is wound up; or — (ii) ceases to be an authorised audit company. — (7) In deciding whether to make a determination under subsection (6), ASIC must have regard to: — (a) whether ASIC is inquiring into or investigating any matters in respect of: — (i) the auditor; or — (ii) the audited body for the audit to which the documents relate; and — (b) whether the professional accounting bodies have any investigations or disciplinary action pending in relation to the auditor; and — (c) whether civil or criminal proceedings in relation to: — (i) the conduct of the audit; or — (ii) the contents of the financial report to which the audit working papers relate; — have been, or are about to be, commenced; and — (d) any other relevant matter. —Audit working papers kept in electronic form — (8) For the purposes of this

section, if audit working papers are in electronic form they are taken to be retained only if they are convertible into hard copy.” “309A Auditor’s report on sustainability report —Audit of sustainability report — (1) An auditor who audits the sustainability report for a financial year must report to members in accordance with subsections (2), (3), (4) and (5) on whether the auditor is of the opinion that the sustainability report is in accordance with this Act, including: — (a) subsection 296A(2) or 296B(1) (contents of climate statements); and — (b) section 296C (compliance with sustainability standards etc.); and — (c) section 296D (climate statement disclosures). —If the auditor is not of that opinion, the auditor’s report must say why. — (2) The auditor’s report must describe: — (a) any defect or irregularity in the sustainability report; and — (b) any deficiency, failure or shortcoming in respect of the matters referred to in paragraph 307AA(b). —Requirements for report — (3) The auditor’s report must include any statements or disclosures required by the auditing standards. — (4) If the sustainability report includes additional information under paragraph 296A(3)(c), the auditor’s report must also include a statement of the auditor’s opinion on whether the inclusion of that additional information was necessary to make the disclosures required by section 296D. — (5) The auditor’s report must specify the date on which it is made. —Offences — (6) An offence based on subsection (1) is an offence of strict liability” Existen otras normas al respecto, en la ley en comentario. Ella sirve para desmentir a los que creen que en el sistema anglosajón no existen reglas legislativas. Además, nos pone de presente que en Colombia estamos muy retrasados respecto del asunto, pues nuestra legislación se ha ocupado muy poco de él, sin procurar un enfoque sistemático. Es muy importante reconocer en el trasfondo el impacto de las disposiciones europeas. Nótese que también en este caso se consagran reglas especiales para las empresas pequeñas, concepto que aún no aceptan en Colombia nuestros profesionales. Finalmente digamos que se trata de una regulación que se hace al tiempo de la auditoría financiera y en armonía con ésta.

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