

Contabilidad y aseguramiento de la sostenibilidad

Hernando Bermúdez Gómez

Nos ha parecido muy interesante y conveniente el documento [Illustrative Corporations Act Sustainability Assurance Reports](#). La [Sect 296 del Corporations Act 2001](#) titulada *Contents of annual sustainability report* reza: “*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.*” El numeral 5 dispone: “*(5) For the purposes of paragraphs (1)(c) and (d), the Minister may, by legislative instrument, require a sustainability report to include: (a) statements relating to financial matters concerning environmental sustainability; and (b) notes to the statements.*” En general la comunidad europea y las jurisdicciones bajo su influencia han avanzado notoriamente en el tratamiento legislativo de la sostenibilidad, mientras aquí nosotros seguimos copiando, como lo suelen acostumbrar nuestras entidades de regulación y supervisión. De 2001 a hoy ya han pasado 25 años. Júzguese que tan atrás nos encontramos. La ley australiana añade: “*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 correctly explain and record its preparation of the substantive provisions of the sustainability report. Note: Section 9 defines sustainability records. —Period for which records must be retained (2) The sustainability records must be retained for 7 years after the sustainability report to which the records relate is completed. 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). Note: For strict liability, see section 6.1 of the Criminal Code.*” A algunos se ha pasado que los informes sobre la sostenibilidad también requieren un subsistema documental de soporte. No son ensayos que se basen en tradiciones sino en documentos. Posteriormente se ordena: “*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.*” Como ya sabemos los informes sobre la sostenibilidad deben ser auditados. Como la academia no se avisado, va

a suceder que aparecerán muchos supuestos expertos que harán informes y dictámenes sin conocer a fondo lo que hacen. Un buen negocio, pero muy peligroso si la embarran.

Bogotá, febrero 5 de 2026.