

Hay culturas contables superiores a la nuestra

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Aparece en la [página web del Financial Reporting Council \(FRC\)](#) de Australia un escrito titulado *117th FRC meeting 26 March 2026 Public papers*, en el cual nos encontramos un cuadro denominado *Financial Reporting Council – Register Of Interests As At 18 March 2026*. En Colombia no podemos leer los documentos no reservados que deberán ser considerados en una reunión por los miembros del Consejo Técnico de la Contaduría Pública o por los que integran la Junta Central de Contadores. Recordemos que por regla general los documentos son públicos. Tampoco podemos, sesión por sesión, considerar los eventuales conflictos de interés de tales órganos. Hay una gran diferencia de cultura entre ellos y nosotros. Más adelante encontramos este informe: *“Regulator updates – ASIC Reporting and audit update – Issue 3 (link) • ASIC increased regulatory focus on sustainability reporting, releasing eight educational modules (with the AASB) and signalling further workshops and guidance in 2026 to support implementation. • ASIC refused several applications for sustainability reporting relief where proposed reporting approaches conflicted with AASB S2 and AASB 10, involved structures not recognised as a reporting parent, or did not demonstrate that compliance would create an unreasonable burden. • New Form 398 Copy of sustainability report and auditor’s report introduced for lodgement of sustainability reports (and related audit reports), formalising digital submission and making reports publicly accessible via the ASIC register. • ASIC issued infringement notices to 12 large proprietary companies for failing to lodge FY24 audited financial reports on time, identifying financial reporting non-lodgement as an enforcement priority for 2026. • The Treasury Laws Amendment (Strengthening Financial Systems and Other Measures) Act 2025, passed on 27 November 2025, extends temporary modified liability settings to certain ‘protected statements’ in sustainability reports and related auditor reports. – – The changes cover voluntary sustainability reports, relief condition reports under ASIC orders, and their accompanying auditor reports, limiting legal action to ASIC enforcement or criminal proceedings. The amendments also extend assurance requirements and ASIC’s directions powers to these reports, with updates to be reflected in ASIC Regulatory Guide 280 (RG 280) and related FAQs. • RG 26 ‘Resignation, removal and replacement of auditors’ updates reflect changes to the auditor removal and cessation process for AFS licensees. Changes streamline processes for appointment/removal of AFS licensees through the ASIC portal. There is no change for an application for ASIC consent to resign as auditor of an AFS licensee, which is dealt with via Form FS08.”* Como se observa existen aún tensiones sobre la presentación de informes que versen sobre la sostenibilidad. Como debe ser, los dictámenes son públicos y no secretos, aunque en Colombia muchos contadores siguen pretendiendo que lo que hacen sea confidencial, es decir, entre otras cosas, que no protejan a la sociedad en general.

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