

Planes de trabajo a corto y largo plazo

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En la página web del External Reporting Board (XRB) establecido en Nueva Zelanda encontramos estas declaraciones: *“You will be hearing more from us about our strategic projects, including developing a climate reporting roadmap, reviewing our accounting standards framework and the implications of technology for assurance. —By the end of June, we intend to publish a climate reporting roadmap for consultation and engagement. It will be informed by what we heard in response to last year’s request for information on the international alignment of climate reporting. The roadmap will set out the proposed direction for climate reporting in New Zealand. —We have started work on our planned review of our tiered and sector-based accounting standards framework. As we indicated in our Statement of Intent 2025-2030 we want to ensure the framework remains fit for purpose. We undertook a targeted, high-level review of the framework in 2019, with the review confirming that it is generally operating as intended and that tiered reporting is ensuring a balance of benefits and costs of reporting. Since the framework was first put in place, much has changed in the international and domestic context and our standards have evolved. As we look towards the future, we want to make sure the framework is effective and meets user needs. We look forward to engaging with you to inform our work on the accounting standards framework review. —Technology is changing the way assurance engagements are carried out, creating new opportunities as well as risks that need to be managed. Work is underway to assess whether international auditing standards need to be updated. Non-authoritative material will be developed to support implementation of the quality management standards, to maintain trust and consistency. We are following developments closely and will consult on any proposed revisions to auditing standards. —Several multi-year projects will continue to be a focus of our work this year. As always, we will engage with you early on standards that are under consideration or in development and, once issued, will work with you to support adoption and implementation of these standards. —Our work to support adoption and implementation includes: —reporting and assurance of service performance information for tier 1 and 2 not-for-profit entities – see below —the new NZ IFRS 18 presentation and disclosures in financial statements standard, applicable to all for-profit entities for financial periods beginning on or after 1 January 2027 —the international standard for audits of financial statements of less complex entities (ISA (NZ) for LCE) for periods beginning on or after 15 December 2025 —identifying and quantifying anticipated financial impacts of climate-related risks and opportunities —reporting and assurance of scope 3 greenhouse gas emissions —He Tauiira, a voluntary conceptual reporting framework that supports entities to articulate their intergenerational impact —post-implementation reviews to explore the benefits and challenges of revisions to standards on auditing accounting estimates, and the ethical requirements for auditors*

dealing with non-compliance with laws and regulations. —We are working through the feedback we received in response to our consultation on the PBE IPSAS 47 Revenue and PBE IPSAS 48 Transfer expenses exposure drafts and will share what we heard and propose next steps soon. These standards aim to provide clearer guidance for revenue and transfer expense accounting and improve the consistency, comparability and transparency of financial reporting for public benefit entities.” Nosotros podemos hacer una comparación con el [plan de trabajo del Consejo Técnico de la Contaduría Pública para el primer semestre de 2026](#). Nos llama mucho la atención sobre las diferencias de horizonte. Adviértase que en Nueva Zelanda vienen actuando en el marco del Statement of Intent 2025-2030. El plan de trabajo de nuestro órgano es muy débil en materia de aseguramiento, al punto que no citan expresamente organismos extranjeros o internacionales en este ámbito. Los dos órganos de la profesión y otras entidades del Estado aluden a acciones que llaman de sensibilización. Antes y ahora mantienen un modelo de presencia de muy poco alcance frente al número de profesionales y firmas activas, la cantidad de las instituciones de educación superior y el de sus estudiantes, las empresas privadas y los otros interesados. No se conoce una medición del uso de sus medios electrónicos. Lo importante no es estar ocupados, ni hacer muchas cosas, sino obtener logros palmarios respecto de los objetivos de la Ley 1314 de 2009, que ni siquiera mencionan.

Bogotá, abril 3 de 2026.