

COVID-19: INFORMACIÓ PÚBLICA D'INTERÈS PER ALS AUDITORS

Aquesta relació de pàgines web i articles no és exhaustiva, únicament recull informació relacionada amb l'impacte del COVID-19 en l'auditoria que hem considerat podia ser d'interès. Tota la informació és d'accés públic (excepte indicació expressa en un altre sentit):

- CCJCC: Espai COVID-19
<https://www.auditorscensors.com/ca/covid-19>

- ICJCE: Auditoria y COVID-19
<https://www.icjce.es/>
Accés restringit col·legiats/censors

- ICAC
<http://www.icac.meh.es/>

Nota informativa indicant que s'utilitzi el model taxa 791 2019 per a la liquidació i pagament de la taxa del 1er trimestre 2020

<http://www.icac.meh.es/> Apartat Novetats

- BOE
Recopilatori de la normativa publicada en el BOE en relació a la crisi sanitària:.
https://www.boe.es/biblioteca_juridica/codigos/codigo.php?id=355&modo=2¬a=0&tab=2

- CNMV
<https://www.cnmv.es/portal/gpage.aspx?id=COVID19>

En particular:

[Comunicado de la CNMV con consideraciones sobre las juntas generales de las sociedades cotizadas ante la situación sanitaria creada por el COVID](#)

[Comunicado conjunto de CNMV y el Colegio de Registradores sobre la posibilidad de modificación de la PAR con reformulación o no de las cuentas anuales](#)

- DGS
Sobre el termini de presentació de l'informe de solvència d'entitats asseguradores (s'amplia fins al 2 de juny)
https://www.sededgsfp.gob.es/sedeelectronica/Solvencia2/Documentacion%20cualitativa/TEL218Informe_situacion_financiera_%20entidades.asp

- MAB
https://www.bolsasymercados.es/MaB/esp/MaB/NotasPrensa/20200319/nota_20200319_1/Extensión_del_plazo_de_presentación_de_la_información_periódica_anual_en_el_MAB.aspx

- Registre Mercantil:
Legalització dels llibres al RM: Resolució de la Direcció General de Seguretat Jurídica i Fe Pública en relació amb els terminis de legalització dels llibres obligatoris al RM
<https://ficheros.mjusticia.gob.es/aviso/Resoluci%C3%B3n%20DGSJFP%2010-04-2020-CONSULTA%20COVID%2019%20Y%20LIBROS%20EMPRESARIOS..pdf>

ALTRES WEBS A NIVELL ESTATAL

- CECOT
<https://institucional.cecot.org/>
- CEOE: Información sobre el COVID-19
<https://www.ceoe.es/es>
- Col·legi d' Economistes de Catalunya
<http://coleconomistes.cat/Paginas/Ficha.aspx?IdMenu=A2238BD0-3048-4D9D-AB8C-C91C6FDFD475&Idioma=ca-ES>
- Elderecho.com
Reflexions sobre la dissolució per pèrdues en temps de coronavirus
https://elderecho.com/disolucion-perdidas-tiempos-coronavirus?utm_medium=email&utm_source=newsletter&utm_campaign=20200513_Nwl
- Generalitat de Catalunya
Servei d'atenció digital a les empreses, autònoms i professionals
https://canaempresa.gencat.cat/ca/01_que_voleu_fer/mesuresempresesiautonomos/consultes
- Il·lustre Col·legi de l' Advocacia de Barcelona
<https://www.icab.cat/>
- PIMEC: Informació, recursos i protocols de prevenció davant el coronavirus
<https://www.pimec.org/es/covid-19-coronavirus>

INTERNACIONAL

- Accountancy Europe
<https://www.accountancyeurope.eu/>
- Public sector and the coronacrisis
<https://www.accountancyeurope.eu/good-governance-sustainability/public-sector-and-the-coronacrisis-part-2/>
- BCE
DOUE REGLAMENTO (UE) 2020/533 DEL BANCO CENTRAL EUROPEO de 15 de abril de 2020 relativo a la ampliación de los plazos de presentación de información estadística (BCE/2020/23) https://eur-lex.europa.eu/legal-content/ES/TXT/?uri=uriserv:OJ.L_.2020.119.01.0015.01.SPA&toc=OJ:L:2020:119:TOC

El BCE pren mesures per mitigar l'impacte de les possibles rebaixes de qualificacions en la disponibilitat de garanties
https://www.ecb.europa.eu/press/pr/date/2020/html/ecb.pr200422_1~95e0f62a2b.en.html

Escenaris alternatius de l' impacte del COVID19 a l'economia de la zona euro.

https://www.ecb.europa.eu/pub/economic-bulletin/focus/2020/html/ecb.ebbox202003_01~767f86ae95.en.html

- CEAOB

Emphasises the following areas that are of high importance in view of Covid-19 impact on audits of financial statements

https://ec.europa.eu/info/sites/info/files/business_economy_euro/banking_and_finance/documents/200325-ceaob-statement-covid-19_en.pdf

- EBA

Final draft technical standards on specific reporting requirements for market risk

<https://eba.europa.eu/eba-publishes-final-draft-technical-standards-specific-reporting-requirements-market-risk>

EBA publishes final Guidelines on the methodology to determine the weighted average maturity of contractual payments due under the tranche of a securitisation transaction

<https://eba.europa.eu/eba-publishes-final-guidelines-methodology-determine-weighted-average-maturity-contractual-payments>

EBA updated ITS for 2021 benchmarking exercise includes IFRS9 template

<https://eba.europa.eu/eba-updated-its-package-2021-benchmarking-exercise-includes-ifs9-template>

Impacto del Covid en los bancos europeos

<https://eba.europa.eu/covid-19-placing-unprecedented-challenges-eu-banks>

- EIOPA

Publishes extraordinary information for Solvency II Relevant Risk Free Interest Rate Term Structures and Symmetric Adjustment to Equity Risk with reference to 24 March 2020

https://www.eiopa.europa.eu/content/eiopa-publishes-extraordinary-information-solvency-ii-relevant-risk-free-interest-rate-term_en

Update on other measures impacted by COVID-19 pandemic. Se trata de una lista de medidas como, por ejemplo, el retraso de ciertos deadlines para responder a consultas e información a remitir

https://www.eiopa.europa.eu/content/update-other-measures-impacted-covid-19-pandemic_en

EIOPA urges (re)insurers to temporarily suspend all discretionary dividend distributions and share buy backs.

https://www.eiopa.europa.eu/content/eiopa-urges-reinsurers-temporarily-suspend-all-discretionary-dividend-distributions-and_en

Weekly information for Relevant Risk Free Interest Rate Term Structures and Symmetric Adjustment to Equity Risk with reference to 12 May 2020

https://www.eiopa.europa.eu/content/eiopa-publishes-weekly-information-relevant-risk-free-interest-rate-term-structures-and-0_en

EIOPA publishes bi-weekly information for Relevant Risk Free Interest Rate Term Structures and Symmetric Adjustment to Equity Risk with reference to 14 July 2020

https://www.eiopa.europa.eu/content/ultra-low-yields-and-covid-19-crisis-significantly-affecting-european-insurance-sector_en

- ESMA -European Securities and Markets Authorities-
<https://www.esma.europa.eu/press-news/esma-news/esma-recommends-action-financial-market-participants-covid-19-impact>

Actions to mitigate the impact of COVID-19 on the EU financial markets – postponement of the reporting obligations related to securities financing transactions under the Securities Financing Transactions Regulation and under Markets in Financial Instruments Regulation:
https://www.esma.europa.eu/system/files_force/library/esma80-191-995_public_statement.pdf?download=1

Consultation - Technical standards on reporting, data quality, data access and registration of Trade Repositories under EMIR REFIT -sobre la informació a remetre al supervisor-
<https://eur03.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.esma.europa.eu%2Fpress-news%2Fconsultations%2Ftechnical-standards-reporting-data-quality-data-access-and-registration&data=01%7C01%7Cavila%40icjce.es%7C5a0aaeffa54a4f04eb8b08d7d21d45b1%7Cc46d9b1975434481bca1e054162c2b67%7C0&data=D7i8EqGpQtGViXo8mcxwjU7lb6n8Nc%2FkpkDK%2Fgl35Chl%3D&reserved=0>

ESMA has issued opinions agreeing to the renewal of the emergency restrictions on short selling and similar transactions by the Finanzmarktaufsicht (FMA) of Austria, the Financial Securities and Markets Authority (FSMA) of Belgium, the Autorité des Marchés Financiers (AMF) of France, the Hellenic Capital Market Commission (HCMC) of Greece and the Comisión Nacional del Mercado de Valores (CNMV) of Spain.
<https://www.esma.europa.eu/press-news/esma-news/esma-issues-positive-opinions-short-selling-bans-austrian-fma-belgian-fsma>

ESMA ha publicat un Q&A sobre l' aplicació de les Guies sobre mediacions alternatives del comportament (APM) en el context COVID-19
<https://www.esma.europa.eu/press-news/esma-news/esma-issues-new-ga-alternative-performance-measures-in-context-covid-19>

Mapa de riscos
<https://www.esma.europa.eu/press-news/esma-news/esma-sees-potential-decoupling-financial-market-performance-and-underlying>

Article sobre la recomanació de tractar el Coronavirus des d'una perspectiva macroprudencial
<https://www.esma.europa.eu/press-news/esma-news/esma-supports-esrb-actions-address-covid-related-systemic-vulnerabilities>

Modificaciones IFRS 16
https://www.esma.europa.eu/sites/default/files/library/esma32-61-417_public_statement_on_supervisory_action_on_accounting_for_covid-19_lease_modifications.pdf

- IFAC
Coronavirus resources for Accountants. International Federation of Accountants:
<https://www.ifac.org/knowledge-gateway/series/covid-19-resources-ifacs-network>

Highlighting Areas of Focus in an Evolving Audit Environment Due to the Impact of COVID-19

<https://www.ifac.org/system/files/uploads/IAASB/Staff%20Alert%20-%20Audit%20Considerations%20Arising%20from%20Changes%20Due%20to%20Coronavirus.pdf>

Guidance for Auditors During the Coronavirus Pandemic

<https://www.iaasb.org/focus-areas/guidance-auditors-during-coronavirus-pandemic>

The Financial Reporting Implications of COVID-19 <https://www.ifac.org/knowledge-gateway/supporting-international-standards/discussion/financial-reporting-implications-covid-19>

Guia sobre aspectes de documentació quan s'utilitzen tècniques assistides per ordinador

<https://www.iaasb.org/publications/non-authoritative-support-material-audit-documentation-when-using-automated-tools-and-techniques>.

Practice transformation Action Plan

<https://www.ifac.org/knowledge-gateway/preparing-future-ready-professionals/discussion/welcome-fast-future>

<https://www.ifac.org/system/files/publications/files/Practice-Transformation-Action-Plan.pdf>

PRACTICE ALERT going concern

<https://www.ifac.org/system/files/publications/files/IAASB-Staff-Alert-Going-Concern-April-2020.pdf>

Six Ways for SMPs To Evolve and Thrive in the Covid-19 Environment

<https://www.ifac.org/knowledge-gateway/preparing-future-ready-professionals/discussion/six-ways-smps-evolve-and-thrive-covid-19-environment>

Small Business Continuity Checklist

<https://www.ifac.org/about-ifac/small-and-medium-practices/publications/small-business-continuity-checklist>

Guidance on auditor considerations when undertaking procedures relating to subsequent events, in light of the changing environment due to the COVID-19 Pandemic.

https://www.ifac.org/system/files/publications/files/IAASB-Staff-Alert-Subsequent-Events-in-the-Current-Evolving-Environment-Audit-Considerations-for-the-Impact-of-COVID-19_0.pdf

5 aspectes a considerar en inversions en tecnologia

<https://www.ifac.org/knowledge-gateway/preparing-future-ready-professionals/discussion/5-steps-consider-when-making-technology-investments>

Regulating for Recovery: How Regulators Help Sustain Confidence through a Crisis.

<https://www.ifac.org/knowledge-gateway/building-trust-ethics/discussion/regulating-recovery-how-regulators-help-sustain-confidence-through-crisis>

Confidence starts with Good Governance <https://www.ifac.org/knowledge-gateway/building-trust-ethics/discussion/confidence-starts-good-governance>

- IFIAR
Ha creat un hub amb el recopilatori de la info que els diferents supervisors han anat publicant:
<https://www.ifiar.org/about/covid-19-updates-public/>
- IOSCO
informa que coordinarà les accions dels seus membres en relació al COVID-19:
<https://www.iosco.org/news/pdf/IOSCONEWS559.pdf>

Paper dels reguladors de sostenibilitat
<https://www.iosco.org/library/pubdocs/pdf/IOSCOPD652.pdf>
- PCAOB
COVID-19: Reminders for Audits Nearing Completion
<https://pcaobus.org/Documents/COVID-19-Spotlight.pdf>

Australia

- Impact of Coronavirus on Financial Reporting and the auditor's considerations
https://www.aasb.gov.au/admin/file/content102/c3/AASB19009_COVID19_FA.pdf
- Budget forecasting in the COVID-19 era
https://www.intheblack.com/articles/2020/05/01/budget-forecasting-in-the-covid19-era?utm_medium=email&utm_source=INTHEBLACK&utm_campaign=Article_Budget_forecasting_in_the_covid19_era&utm_term=COVID19&utm_content=Accounting
- CPA Australia: Message for small businesses
<https://www.cpaaustralia.com.au/coronavirus-covid-19-impact-resources-support/covid-19-business-advice/covid-19-small-business-resources#videos>

Canadà

- CPA Chartered Professional Accountants Canada
<https://www.cpacanada.ca/>

Compilación de recursos sobre COVID-19 reporting y audit
<https://www.cpacanada.ca/en/business-and-accounting-resources/financial-and-non-financial-reporting/mdanda-and-other-financial-reporting/publications/covid-19-external-auditing-reporting-resources>

Escòcia

- ICAS
[Orientación para auditores: Implicaciones para la asistencia a la toma de inventario para ejercicios cerrados a partir de 31/03/2020.](https://www.icas.co.uk/~/media/Files/2020/03/Orientación%20para%20auditores%20Implicaciones%20para%20la%20asistencia%20a%20la%20toma%20de%20inventario%20para%20ejercicios%20cerrados%20a%20partir%20de%2031%2F03%2F2020.pdf)

França

- H3C
<http://www.h3c.org/fiches/covid19.htm>
- Experts Comptables

<https://www.experts-comptables.fr/covid-19-la-profession-se-mobilise-pour-les-entreprises>

- CNCC
<https://cdn.cncc.fr/download/communique-de-presse-du-regulateur-et-de-la-compagnie-nationale-des-commissaires-aux-comptesv4.pdf> (del 13 de marzo)

UK

- FRC -Financial Reporting Council-
<https://www.frc.org.uk/>

En particular Guies sobre els aspectes d'auditoria relacionats amb el Covid-19:
[https://www.frc.org.uk/news/march-2020-\(1\)/guidance-on-audit-issues-arising-from-the-covid-19](https://www.frc.org.uk/news/march-2020-(1)/guidance-on-audit-issues-arising-from-the-covid-19)

Guies per auditors i responsables de comptabilitat:
[https://www.frc.org.uk/news/march-2020-\(1\)/frc-guidance-for-companies-and-auditors-during-cov](https://www.frc.org.uk/news/march-2020-(1)/frc-guidance-for-companies-and-auditors-during-cov))

S'ha ampliat el termini de presentació de comptes 2 mesos, però cal sol·licitar-ho
[https://www.frc.org.uk/news/march-2020-\(1\)/coronavirus-companies-house-extending-filing-deadl](https://www.frc.org.uk/news/march-2020-(1)/coronavirus-companies-house-extending-filing-deadl)
<https://www.gov.uk/government/news/coronavirus-if-your-company-cannot-file-accounts-with-companies-house-on-time>

Informe de com la tecnologia pot augmentar la qualitat de l'auditoria
<https://www.frc.org.uk/getattachment/13f339df-6365-460b-b679-4b898e973b32/Technology-Thematic-March-20.pdf>

Preguntes y respuestas sobre presentació de informació i celebració de Junes d'accionistes
<https://www.frc.org.uk/news/april-2020/measures-in-respect-of-company-filings-agms-and-ot>

Audit quality indicators report
https://www.frc.org.uk/getattachment/f116f7d7-94d8-4c82-94b2-ba24e3b195eb/AQTR_AQI_Final.pdf

FRC Investors expect timely and clear disclosures
<https://www.frc.org.uk/news/june-2020/investors-expect-timely-and-clear-disclosures>
The first report provides further practical advice to companies following the Lab's infographic issued in March setting out the disclosures investors expect to see from companies during this time of uncertainty. The second report gives specific guidance on going concern, risk and viability disclosures.

Revisió temàtica dels CCAA de les empreses sobre la informació revelada sobre la COVID
<https://www.frc.org.uk/news/july-2020/high-quality-disclosures-needed-to-reflect-impact>

- ICAEW –Institute of Chartered Accountant in England and Wales-
<https://www.icaew.com/technical/audit-and-assurance/audit>

En particular:

[COVID-19. Considerations for Group Auditors](https://www.icaew.com/insights/coronavirus/audit)
<https://www.icaew.com/insights/coronavirus/audit>

Consideracions per a la realització de proves d'auditoria sobre l' inventari:
<https://www.icaew.com/technical/audit-and-assurance/audit/group-audit/coronavirus-considerations-for-inventory-audit-testing>

Impacte en l'assistència al recompte físic i l'informe d'auditoria:
<https://www.icaew.com/insights/viewpoints-on-the-news/2020/mar-2020/coronavirus-stocktake-attendance-and-the-auditors-report>

Com entendre els diferents informes d'auditoria
<https://www.icaew.com/insights/viewpoints-on-the-news/2020/apr-2020/coronavirus-understanding-audit-reports>

COVID-19: Nine cashflow analysing and forecasting principles. Guía con los principios fundamentales de una gestión y proyección efectiva en tiempos de incertidumbre.
<https://www.icaew.com/insights/viewpoints-on-the-news/2020/apr-2020/covid19-nine-cashflow-analysing-and-forecasting-principles>

Deloitte reflects on “biggest contraction in 100 years”
<https://www.icaew.com/insights/viewpoints-on-the-news/2020/apr-2020/deloitte-reflects-on-biggest-contraction-in-100-years>

Remote working apps for lockdown and beyond.
<https://www.icaew.com/insights/viewpoints-on-the-news/2020/apr-2020/remote-working-apps-for-lockdown-and-beyond>

Crisis with a legacy: can we build something better?
<https://www.icaew.com/insights/viewpoints-on-the-news/2020/apr-2020/crisis-with-a-legacy-can-we-build-something-better>

Financial regulators wrestle with government lending schemes
<https://www.icaew.com/insights/viewpoints-on-the-news/2020/apr-2020/financial-regulators-wrestle-with-government-lending-schemes>

Post-COVID-19 economics: what will be the new normal?
<https://www.icaew.com/insights/viewpoints-on-the-news/2020/apr-2020/postcovid19-economics-what-will-be-the-new-normal>

COVID-19 and going concern: increased risk of material uncertainties
https://www.icaew.com/insights/viewpoints-on-the-news/2020/may-2020/covid19-and-going-concern-increased-risk-of-material-uncertainties?utm_campaign=Members%20-%20ICAEW&utm_medium=email&utm_source=1394170_ICAEWDaily_News_01May2020&utm_content=lead&dm_i=47WY,TVQY,KDBG,3MHTG,1

El COVID probablement serà el motor del canvi de la economia
<https://www.icaew.com/insights/viewpoints-on-the-news/2020/may-2020/coronavirus-likely-to-be-driver-of-economic-change>

The Charity Commission has confirmed that it will be conducting an ongoing review of the reporting of matters of material significance by auditors and independent examiners

<https://www.icaew.com/insights/viewpoints-on-the-news/2020/may-2020/charity-commission-review-reporting-of-matters-of-material-significance>

Going concern guidance

<https://www.icaew.com/-/media/corporate/files/about-icaew/press-release-documents/icaew-icas-covid-19-going-concern-guidance-for-small-businesses.ashx?la=en>

Coronavirus five points to consider about negative interest rates.

<https://www.icaew.com/insights/viewpoints-on-the-news/2020/may-2020/coronavirus-five-points-to-consider-about-negative-interest-rates>

ICAEW releases RST and going concern for preparers guides

<https://www.icaew.com/insights/viewpoints-on-the-news/2020/may-2020/icaew-releases-rst-and-going-concern-for-preparers-guides>

Why and how to revise your risk management

<https://www.icaew.com/insights/features/2020/july-2020/why-and-how-to-revise-your-risk-management>

In conversation: is office life redundant after COVID-19?

<https://www.icaew.com/insights/interviews-and-profiles/2020/july-2020/in-conversation-is-office-life-redundant-after-covid19>

Why it's a critical time for public sector accounting

<https://www.icaew.com/insights/interviews-and-profiles/2020/july-2020/why-its-a-critical-time-for-public-sector-accounting>

COVID-19 reporting: full disclosure

<https://www.icaew.com/insights/features/2020/july-2020/covid19-reporting-full-disclosure>

USA

- AICPA

<https://www.aicpa.org/content/aicpa/news/aicpa-coronavirus-resource-center.html>

[Ejemplos de información a desglosar sobre el COVID-19 que se han incluido en algunas entidades de USA.](#)

[Impactos del Covid-19 en los estados financieros.](#)

Recomanacions pels que assessoren a Pimes en la sol·licitud d'ajudes

<https://www.aicpa.org/content/dam/aicpa/interestareas/centerforplainenglishaccounting/resources/2020/special-report-sba-ppp-loans.pdf> i consideracions ètiques

<https://www.aicpa.org/interestareas/professionalethics/ethically-speaking/ep-13-ppp-ethics-agent-how-to-untangle.html>

A&A FAQs related to COVID-19 Issues

<https://www.aicpa.org/content/dam/aicpa/interestareas/frc/downloadabledocuments/covid19/faq-aa-issues-related-to-covid-19.pdf>

<https://www.aicpa.org/content/dam/aicpa/interestareas/frc/downloadabledocuments/covid19/faq-aa-issues-related-to-covid-19.pdf>

Aplicació del principi de gestió continuada

<https://www.journalofaccountancy.com/news/2020/apr/going-concern-tips-for-auditors-during-coronavirus-pandemic.html>

Coronavirus Causes Largest Drop in Americans' Financial Satisfaction in Over A Decade: AICPA Index

<https://www.aicpa.org/press/pressreleases/2020/coronavirus-causes-largest-drop-in-americans-financial-satisfaction.html>

How to protect yourself from fraud during COVID-19

https://www.cimaglobal.com/Members/Insights/How-to-protect-yourself-from-fraud-during-COVID19/?utm_source=mnl:adv&utm_medium=email&utm_campaign=07May2020&SubscriberID=111141065&SendID=276876

Preparing accounting students for a changing profession.

<https://blog.aicpa.org/2020/05/preparing-accounting-students-for-a-changing-profession.html#sthash.FQ1BfiHj.dpbs>

SEC

<https://www.sec.gov/sec-coronavirus-covid-19-response>

- PCAOB

<https://pcaobus.org/News/Releases/Pages/PCAOB-Update-on-Operations-In-Light-of-COVID-19.aspx>.

ALTRES

- AAT (Accounting technicians)

[Protección de datos y Covid-19](#)

- ACCOUNTANTS TODAY

Covid-19: Frequently Asked Questions on Auditing

<https://www.at-mia.my/2020/04/03/covid-19-frequently-asked-questions-on-auditing/>

- AUDIT ANALYTICS

Informes emesos a UK des de la declaracions de l'estat d'alarma en aquest país (21/3/2020). Consideracions sobre la gestió continuada

<https://blog.auditanalytics.com/coronavirus-slows-uk-audit-opinions/>

[Las Cuestiones Clave de Auditoría en los desgloses del Comité de Auditoría. Critical Audit Matters in Audit Committee Disclosures](#)

[Las incertidumbres del coronavirus contribuyen a las incertidumbres en la gestión continuada](#)

Doubt About Going Concern Basis Results in Disclaimer of Opinion

<https://blog.auditanalytics.com/doubt-about-going-concern-basis-results-in-disclaimer-of-opinion/>

COVID-19 Impacts on European Audit Opinions

<https://blog.auditanalytics.com/covid-19-impacts-on-european-audit-opinions/>

(actualizado a 21 de mayo).

<https://www.cfodive.com/news/going-concern-opinions-debt-covenant-defaults/578424/>

- DELOITTE

Control environment considerations

<https://www2.deloitte.com/content/dam/Deloitte/au/Documents/audit/deloitte-au-audit-covid-19-control-environment-considerations-report.pdf>

- EY

https://www.ey.com/en_uk/covid-19

Applying IFRS

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