

Report Issues on Audit Engagements of Audit Group 1 - Deloitte Touche Tohmatsu Certified Public Accountants LLP Beijing Branch

德勤华永会计师事务所（特殊普通合伙）
北京分所审计一组
审计项目举报事件

Internal Reading Version
内部阅览版本

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信息分类：机密

YW

2020.12.31

Beijing, PRC

第一版



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* 「Undisclosed Issue-A」 refers to the issues that I first disclosed in this paper and have not yet been reported, while 「Undisclosed Issue-B」 refers to the issues that to be first disclosed and reported in this paper anonymously provided by former colleague of the engagement team who had resigned. This paper only report the facts on behalf of this former colleague.

* 「本文首次披露事件-A」为本人在本文中首次披露的暂未举报的事件，「本文首次披露事件-B」为已离职的项目团队前同事提供，在本文中首次披露的暂未举报且希望匿名举报的事件，本文仅进行转述。

Preface

前言



Due to the behavior of Deloitte management and Deloitte Reputation and Risk Group (RRG), which has damaged the basis of conversation between the two sides, after the issues were reported, they blocked and retaliated against my internal transfer application, and disclosed the details of the report issues to the non-involved departments and personnels for many times, which has seriously violated Deloitte's Non-Retaliation Policy and relevant confidentiality provisions (P-01 / P-02). After careful consideration, I think it is time to disclose and clarify the following issues I have experienced since I joined Deloitte within a reasonable limit inside Deloitte (including but not limited to: Audit Group 1 - Deloitte Touche Tohmatsu Certified Public Accountants LLP Beijing Branch), and reserve the right to further actions.

If Deloitte tampers with the informations and data of the audit engagements involved in the reporting issues and bribes related witnesses, or subsequently threaten or intimidate me at all levels (and in disguised form, which will be recorded) after this paper is published to Deloitte (excluding the specific parties), it will become constant evidence of Deloitte's nonfeasance such as covering up and concealing the audit reporting issues.

鉴于德勤管理层和德勤声誉与综合风险管理部（RRG）的行为已经破坏了双方的谈话基础，在事件举报后对本人内部申请转部门、转组等实施阻拦和报复，并多次对非涉事部门及人员透露事件细节，已经严重违反《德勤免遭报复政策》及相关保密条款（P-01、P-02）。经过深思熟虑，本人认为，现应将本人入职以来所经历的下述事件在德勤内部合理范围内（包括但不限于：德勤华永会计师事务所（特殊普通合伙）北京分所审计一组）予以公开和澄清，并视情况保留后续进一步行动的权利。

若在本文发布给德勤（不包括特定方）后，德勤对举报事件中所涉及审计项目信息及数据进行篡改、买通相关证人，亦或后续对本人在各个层面进行威胁恐吓（及变相威胁恐吓，本人将予以录音），都将成为德勤对审计举报事件包庇隐瞒等不作为行径的不断佐证。

Declaration and Explanation

声明与说明



Declaration

声明

This paper is for Deloitte's internal reading only, I hereby declare that I will not bear any consequences for any unauthorized information leakage, disclosure outside Deloitte (excluding regulators, etc) and the resulting impact, and should be investigated for the leakage route and will retain the right to pursue legal liability of relevant personnels.

本文仅供德勤内部阅览，在此声明任何未经授权向德勤（除监管机构等）以外的信息泄露行为及由此产生的影响应追踪泄露途径并追究相关人员法律责任，与本人无关。

Explanation

说明

1. Deloitte has not properly dealt with the key facts and findings involved in this paper since 2018, so this paper is written to sort out and explain, and Deloitte is primarily responsible for all issues involved,
 2. All the issues involved in this paper lasted for more than two years and generated many complex problems. This paper only focuses on the relevant facts and findings,
 3. This paper will not disclose the specific amount and confidential information contained in the financial statements and accounts of the clients related to the issues involved for the time being,
 4. The paper only shows part of the documentations (evidence chain) involved in various media forms, and the complete version has been properly preserved, which are not attached in this paper for the time being, only attached in tabular form, and will be only disclosed to specific parties (Including but not limited to: regulators, etc) when necessary.
 5. More details of the above reported issues (including but not limited to: specific amount, etc.) and other undisclosed reported issues will be disclosed in the subsequent version according to the specific situation.
1. 从2018年至今，德勤方面就本文涉及的关键事实仍未得以妥善处理，故撰写本文进行梳理与说明，且德勤方面负有主要责任；
 2. 本文中涉及所有事件历时超过两年，事件较多，产生问题复杂，本文只重点罗列相关事实；
 3. 本文暂不披露与所涉及事件相关客户的财务报表，账目等包含的具体金额及机密信息；
 4. 本文仅展示所涉及各种媒介形式的证据链中的部分证据链，完整版本已妥善保存，本文中暂不附加，只以列表形式后附，仅在必要时对特定方（包括但不限于：监管机构等）披露。
 5. 更多上述举报事件具体细节（包括但不限于：具体金额等）以及更多其他未披露举报事件将视情况在后续版本中披露。

Report Issues by YW
本人举报事件





Issue Time: 07 Nov. 2016 – 25 Nov. 2016
Issue Location: Qingdao, Shandong, PRC
Engagement: SinoTrans Shandong Co.,Ltd.
Engagement Code: S4456_BJA115B/115G_A01
Stock Code: 601598/HK0598
USCC: 913700007456721192
Type: Pre-Annual Audit of FY2016
PIC: Chung, Billy; Mao, Guangqin
MIC: Wang, Ning
AIC: Wu, Amanda Mengzhi (Resigned)
Team Members: ……
Shan, Aaron Zhiyong
Liu, Steven Xiaoxu (Resigned)
YW

事件时间: 2016年11月07日 - 2016年11月25日
事件地点: 中国山东青岛
项目名称: 中国外运山东有限公司
项目代码: S4456_BJA115B/115G_A01
股票代码: A股601598/H股0598
统一社会信用代码: 913700007456721192
项目类型: 2016年度审计-预审
项目合伙人: 鍾振翔, 茆广勤
项目经理: 王宁
项目负责人: 吴梦之 (已离职)
项目成员: ……
单志勇
刘晓旭 (已离职)
本人

Issue:

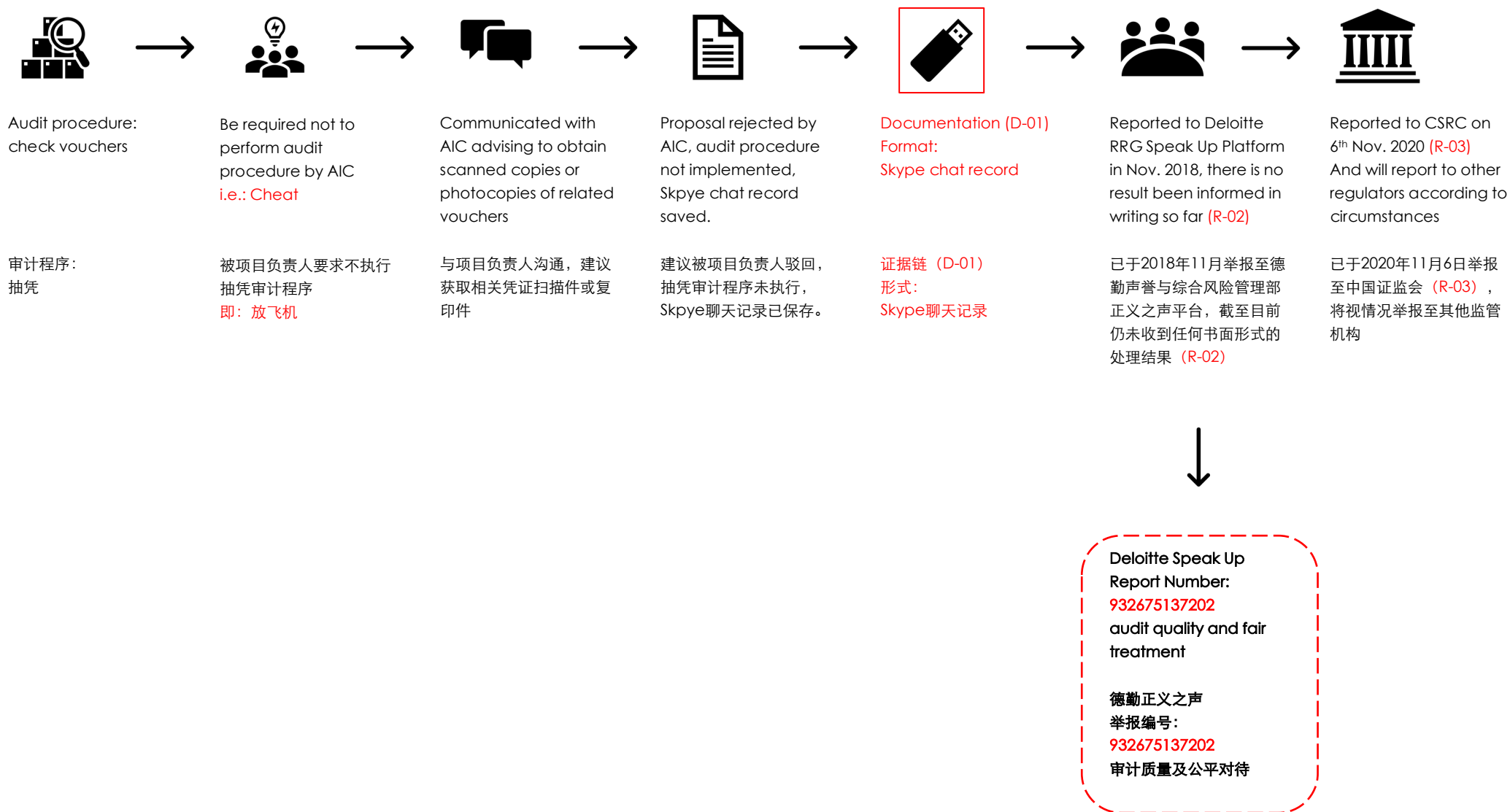
From 07th November, 2016 to 25th November, 2016, at the pre-audit site of SinoTrans Shandong Co., Ltd. in Qingdao, Shandong Province, China, Wu Amanda Mengzhi, the auditor in charge (hereinafter referred to as Amanda), started to assign the audit work (check vouchers). At this moment, the audit team was in Qingdao, there was a 「Yantai SinoTrans International Logistics Co., Ltd.」 (hereinafter referred to as SinoTrans Yantai) needed to go to Yantai to perform the audit procedure. Amanda asked me on Skpye to send the voucher samples directly to the accountant of SinoTrans Yantai Sun Hongduo, to ask her to fill in the relevant voucher informations and send it to us directly. At the same time, Amanda told that this matter can only be said by phone, can not be sent by email to leave evidence (R-04 / R-05 / R-08). The reasons are as follows: 1. SinoTrans Yantai was not recognized as an important part of the group, 2. Due to the shortage of audit staffs, sending auditor to SinoTrans Yantai will affect the audit engagement progress, 3. it would waste the client's time to scan or copy the vouchers (R-06), which would lead to the client's unwillingness to cooperate. However, the audit procedure should not be abandoned because of external factors (R-01), and Sun Hongduo, the accountant of SinoTrans Yantai, should provide scanned copies or photocopies of corresponding voucher samples as audit evidence. Amanda's behavior has seriously deviated from the audit professional ethics (P-01 / P-02). I have saved the relevant Skype chat record.

At the same time, when I reported to them about the unexpected situations and difficulties encountered in the audit (for example, the audit staff was obviously insufficient, and the following related 「Report Issue 03」, even, Amanda slandered me in the process of many communication, which was extremely unfriendly, and did not have the due respect to colleagues (for example: "I can't find any available staff, or can you find someone for us?" "You need to work with your brain, etc.), completely against to Deloitte's corporate culture. So far, I have participated in dozens of audit engagements. Whether as a new employee or an old employee, it is very normal to report and communicate with the auditor in charge or manager in time when encountering emergencies and difficulties, and consult them. However, in SinoTrans team, a normal communication is extremely difficult. Finding problems and timely reflecting and discussing solutions are regarded as making trouble for the team. The way to deal with problems was to cover up and conceal (R-10). As the team leader, it was unacceptable to take the lead in abetting new employees to "cheat". The team working atmosphere was even more strange, and it was common to crowd out new colleagues.

事件:

2016年11月07日 - 2016年11月25日, 中国山东青岛, 中国外运山东有限公司2016年度审计预审现场, 审计现场负责人吴梦之分配抽凭工作, 此时审计团队在青岛, 有一家「烟台中外运国际物流有限公司」(以下简称烟台公司)的凭证需要前往烟台执行审计抽凭工作, 而现场负责人吴梦之在skype上要求本人直接把抽凭的样本发送给烟台公司的财务人员孙红朵, 让其填写完相关信息之后直接发给我们(即: 审计程序未执行, 放飞机), 并叮嘱这件事情只能电话说, 不能发邮件留下证据 (R-04、R-05、R-08)。其理由是: 1. 烟台公司不属于重要组成部分, 2. 由于人手紧张, 派人去烟台会影响审计进度, 3. 扫描或复印凭证浪费客户时间 (R-06), 会导致客户不愿意配合。然而, 审计程序不得因为外界因素而放弃执行 (R-01), 应当让财务人员孙红朵提供相应凭证样本的扫描件或复印件留作审计证据。其行为已严重背离审计职业道德 (P-01、P-02)。本人已保存相关Skype聊天记录。

与此同时, 在凭证室向其反映审计中遇到的突发情况和困难时(如: 审计抽凭人手明显不够, 用放飞机的方式敷衍, 及下述关联「举报事件03」), 多次面对面沟通过程中, 多次言语中伤本人, 戏虐嘲讽极不友好且没有同事间应有的尊重(如: “我是找不到人手, 要么你来找几个人?”, “你带点脑子工作!”等), 完全与德勤企业文化背道而驰。本人入职至今参加了数十个审计项目, 不论作为新员工还是老员工, 遇到突发情况和困难及时和项目负责人或项目经理汇报和沟通, 咨询其意见是非常正常的事情。但在中外运团队中, 正常沟通是一件极其困难的事情, 发现问题及时反映与商讨解决方法被视为给团队找麻烦, 遇到问题的做法就是掩盖和隐瞒 (R-10), 作为项目负责人带头教唆新员工放飞机, 实在令人无法接受。而团队工作氛围更是诡异, 抱团排挤新员工的状况屡见不鲜。





(此对话框仅作为展示，原始版本已保存，此处不作翻译)

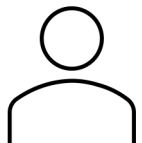


Skype chat record
Skype聊天记录



Sinotrans Shandong
AIC
Senior (Resigned)

Wu,
Amanda Mengzhi
吴梦之 (已离职)



YW
本人

[15/11/2016 11:27] Wu, Amanda Meng Zhi (CN - Beijing):

孙红朵那边一共抽多少个收入凭证

[15/11/2016 11:28] YW (CN - Beijing):

11个

[15/11/2016 11:28] Wu, Amanda Meng Zhi (CN - Beijing):

不用扫描了

直接填好返回给你就行了

[15/11/2016 11:28] YW (CN - Beijing):

好

[15/11/2016 11:28] Wu, Amanda Meng Zhi (CN - Beijing):

以后收入凭证全部都不要扫描

OE也不用

[15/11/2016 11:28] YW (CN - Beijing):

好

[15/11/2016 11:28] Wu, Amanda Meng Zhi (CN - Beijing):

否则太浪费客户时间，到时候他们就不愿意弄了

[15/11/2016 11:28] YW (CN - Beijing):

好的

[15/11/2016 11:29] Wu, Amanda Meng Zhi (CN - Beijing):

这个烟台的，如果她说实在找不到那些凭证

[15/11/2016 11:29] YW (CN - Beijing):

那昨天青岛仓码的收入我也让他们这么做？

[15/11/2016 11:29] Wu, Amanda Meng Zhi (CN - Beijing):

你让她自己帮咱们提供11个

[15/11/2016 11:29] Wu, Amanda Meng Zhi (CN - Beijing):

对，不要扫描

[15/11/2016 11:29] YW (CN - Beijing):

好

[15/11/2016 11:29] Wu, Amanda Meng Zhi (CN - Beijing):

直接填好excel发回给我们就行了

[15/11/2016 11:29] YW (CN - Beijing):

好

[15/11/2016 11:29] Wu, Amanda Meng Zhi (CN - Beijing):

仓码不要让他们自己找，就用咱们选的

孙红朵这边不重要，也不多

她找不到你让她随便帮咱们选几个大于50万的

你电话跟她说吧

这事情别拿邮件说

[15/11/2016 11:30] YW (CN - Beijing):

问题是我们都没选出来，因为数据导不出，我一会告诉他们怎么筛选，

刚才从刘晓旭那学会了

好的

[15/11/2016 11:31] Wu, Amanda Meng Zhi (CN - Beijing):

行，你俩一起合作吧，尽量今天把仓码的让他们填完

[15/11/2016 11:31] YW (CN - Beijing):

好

[15/11/2016 11:31] Wu, Amanda Meng Zhi (CN - Beijing):

辛苦了

[15/11/2016 11:31] YW (CN - Beijing):

没有



Documentation (D-01)
Format:
Skype chat record

证据链 (D-01)
形式:
Skype聊天记录



Issue Time: 07 Nov. 2016 – 25 Nov. 2016
Issue Location: Qingdao, Shandong, PRC
Engagement: SinoTrans Shandong Co., Ltd.
Engagement Code: S4456_BJA115B/115G_A01
Stock Code: 601598/HK0598
USCC: 913700007456721192
Type: Pre-Annual Audit of FY2016
PIC: Chung, Billy; Mao, Guangqin
MIC: Wang, Ning
AIC: Wu, Amanda Mengzhi (Resigned)
Team Members: ……
Shan, Aaron Zhiyong
Liu, Steven Xiaoxu (Resigned)
YW

事件时间: 2016年11月07日 - 2016年11月25日
事件地点: 中国山东青岛
项目名称: 中国外运山东有限公司
项目代码: S4456_BJA115B/115G_A01
股票代码: A股601598/H股0598
统一社会信用代码: 913700007456721192
项目类型: 2016年度审计-预审
项目合伙人: 鍾振翔, 茆广勤
项目经理: 王宁
项目负责人: 吴梦之 (已离职)
项目成员: ……
单志勇
刘晓旭 (已离职)
本人

Issue:

From 07th November, 2016 to 25th November, 2016, at the pre-audit site of SinoTrans Shandong Co., Ltd. in Qingdao, Shandong Province, China. Shan, Aaron Zhiyong (hereinafter referred to as Aaron), a member of the SinoTrans audit team, assigned and reviewed the audit work (check vouchers). At this time, the audit team was in Qingdao. Liu, Steven Xiaoxu (hereinafter referred to as Steven) and I were each assigned five single entity of SinoTrans. There was a Qingdao SinoTrans Container Terminal Co., Ltd. (hereinafter referred to as SinoTrans QD CT), which required us to go to its site to perform the audit procedure (check vouchers), and connected with the clerk Xu Mei. Xu Mei arranged us separately in the voucher room. In the meantime, Steven directly sent the sample form directly to Xu Mei, and asked her to return it directly after filling in (it was too long to confirm whether there was a surveillance video in the voucher room at that time, but could contact clerk Xu Mei to verify the above behavior). He did not implement the corresponding audit procedures, and he played with his cell phone almost all afternoon (this behavior led to: Aaron found that Steven has missed one of the five entities' vouchers checking, and Steven was unable to hand over his work, which led to the following related 「Report Issues 04 / 05」). Afterwards, the clerk Xu Mei, returned the completed sample form to Steven. Steven took this opportunity to report to Aaron that he had completed the his work and disclosed to me that he had an intern experience in KPMG before: it was very common to "cheat" (not check vouchers and let client fills in directly, like 「Report Issues 01」) in the audit work. Generally speaking, there was no problem in the audit work. We didn't need to do it seriously and could "cheat" properly, We should learn to be "smart" and not be thankless. His behavior has seriously deviated from the audit professional ethics. However, I was not affected by it. I still kept working hard in the voucher room and checked the vouchers one by one in the afternoon, conscientiously implemented the relevant audit procedures, and finally completed the assigned work. At the same time, I also remind him to seriously implement the relevant audit work (at that time, I had only been employed for two weeks and had not received the training related to audit professional ethics, but I still realized that his behaviour (including 「Report Issues 01」) was not correct. Until the end of 2016 that Deloitte sent an internal e-mail notification to dismiss a senior auditor who has also "cheated" in audit procedure, and I realized that their behaviour has seriously deviated from the audit professional ethics after I participated in the follow-up training). But Steven didn't think so and continued to play with his cell phone.

However, Aaron later thought that Steven worked faster than me. Instead, he queried my efficiency and seriousness. As auditors, Aaron and Steven distorted facts, which made me shocking and chilling. This issue also made me have a new understanding of the audit industry and the quality of Deloitte's employees.

事件:

2016年11月07日 - 2016年11月25日, 中国山东青岛, 中国外运山东有限公司2016年度审计预审现场, 审计项目成员单志勇分配并复核抽凭工作, 此时审计团队在青岛, 本人和审计员刘晓旭每人分别被分配五个单家的抽凭工作, 有一家「青岛中外运集装箱仓码有限公司」(以下简称青岛仓码)的凭证需要我们二人前往青岛仓码现场执行抽凭工作, 青岛仓码对接的财务人员是许梅, 许梅将我们二人单独安排在凭证室进行抽凭工作。其间, 审计员刘晓旭将自己负责的抽凭样本表直接发给青岛仓码财务人员许梅, 要求其直接填写完毕后返还(时间久远, 无法确认当时凭证室是否有监控录像, 可与财务人员许梅联系并核实上述行为), 并未执行相应审计程序(放飞机), 刘晓旭却在一旁玩了一下手机(该行为导致后续在单志勇复核抽凭工作时, 发现其负责的五家抽凭工作中遗漏了一家忘记抽凭, 无法交差, 从而引发下述关联「举报事件04、05」)。随后, 青岛仓码财务人员许梅将填写完毕的抽凭样本表返还给刘晓旭, 刘晓旭随后向单志勇报告自己已经完成抽凭工作, 并向本人透露: 自己之前在毕马威实习过, 审计工作中放飞机的情况很普遍, 抽凭一般查不出问题, 不需要认真抽凭, 可以适当放飞机, 应该学聪明一点, 不要吃力不讨好。其行为已严重背离审计职业道德。而本人并未受其影响, 整个下午都在凭证室一本一本认真进行抽凭工作, 认真执行相关审计程序, 最终完成了所分配的抽凭工作。与此同时, 本人也提醒刘晓旭应当认真执行相关审计工作(当时入职仅两周, 还未接受审计职业道德相关培训, 但也意识到其做法并不正确且不敬业(包括「举报事件01」), 直到2016年底德勤内部邮件通报辞退某放飞机高级审计员, 及本人参加完成了后续相关培训, 才明白其做法严重背离了审计职业道德), 但刘晓旭不以为然, 继续玩手机。

而单志勇事后却认为刘晓旭速度比本人快, 反而质疑本人抽凭效率及认真程度, 单志勇和刘晓旭作为审计人员, 颠倒黑白, 令人震惊, 使人寒心。此事件也使本人对审计行业以及德勤员工素质有了新的认识。

