



# RISKU VADĪBAS ORGANIZĀCIJA AUDITORIEM

Aktualitātes, tendences, izaicinājumi

Rolands Žīgurs, BDO Latvia risku menedžeris

**BDO**

## Germany

# Hamburg under water after storms batter Europe - video

Source: AP

Monday 30 October 2017 09.28 GMT



This article is 1 month old

121



German city is hit by widespread flooding after storms battered northern and central Europe. At least six people have died in Germany, Poland and the Czech Republic as a result of the weather, while fallen trees and damage to railway lines have left thousands of travellers stranded







**KEEP  
CALM  
AND  
MANAGE  
RISK**



Japan fines Ernst & Young affiliate \$17.4 million over Toshiba audit

#INTEL    DECEMBER 22, 2015 / 4:07 AM / 2 YEARS AGO

# Japan fines Ernst & Young affiliate \$17.4 million over Toshiba audit

Reuters Staff

2 MIN READ



TOKYO (Reuters) - Japan's financial regulator has fined an Ernst & Young affiliate 2.1 billion yen (\$17.4 million) after the firm's audit of Toshiba Corp's accounts failed to spot irregularities in the country's worst accounting scandal in years.



U.S. says Ernst & Young to pay \$11.8 million to settle audit charges

#BUSINESS NEWS    OCTOBER 18, 2016 / 7:41 PM / A YEAR AGO

# U.S. says Ernst & Young to pay \$11.8 million to settle audit charges

Suzanne Barlyn

4 MIN READ



(Reuters) - Ernst & Young will pay \$11.8 million to settle charges over “failed audits” of oil services company Weatherford International Plc <WFT.N >, the U.S. Securities and Exchange Commission said on Tuesday.

# Business

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## PwC hit with watchdog's largest-ever fine over Connaught audit



By Lucy Burton

11 MAY 2017 • 12:19PM

**T**he UK's accounting watchdog has slapped PwC with a record £5m fine in relation to its audit of Connaught in the run-up to social housing group's collapse seven years ago.

Around 10,000 UK jobs were put at risk when the FSTE 250 business went into administration in 2010, a fall it blamed on public spending cuts. But it also raised questions about its accountant given that PwC had audited the group's accounts a year earlier.



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## PwC hit with largest ever fine by financial watchdog...again



By **Sam Dean** and **Lucy Burton**

16 AUGUST 2017 • 4:00PM

**A**ccounting giant PricewaterhouseCoopers has been slapped with a record fine over its audit of crisis-hit finance firm RSM Tenon - months after it was fined a record amount over its handling of another client.

The accounting watchdog has “severely reprimanded” PwC and fined it £6m, reduced to £5.1m after a settlement discount, following an investigation into the 2011 accounts of RSM Tenon, which went bust in 2013.

In its conclusion the Financial Reporting Council said it had found evidence of “extensive” misconduct from PwC and one of its senior audit partners Nicholas Boden, who is also being fined £114,750 for the audit.

#MARKET NEWS

JULY 20, 2017 / 11:08 PM / 5 MONTHS AGO

# Ukraine bans local PwC unit from auditing banks after PrivatBank insolvency

Natalia Zinets, Matthias Williams

3 MIN READ



KIEV, July 20 (Reuters) - Ukraine's central bank said on Thursday it had withdrawn the right to formally audit the country's banks from the Ukrainian unit of the international accounting firm PwC.

PwC Ukraine had audited the largest Ukrainian bank, PrivatBank, which Ukraine took over in December after risky lending practices left it with a capital shortfall of more than \$5.5 billion.

# Media: Deloitte to receive penalty for role in South Korean yard scandal

BY OLE ANDERSEN

Published 27.03.17 at 14:50

**South Korea's Financial Services Commission will bar accounting firm Deloitte for a year following the scandal related to accounting fraud at Daewoo Shipbuilding & Marine Engineering.**



| Photo: Thorbjørn Hansen

Accountants Deloitte in South Korea will be barred from entering contracts in the country with listed as well as unlisted companies for a year.



## Latest Suppliers

Noble faces key deadlines as default threat looms

Norway opens new test-bed for autonomous vessels

Statoil confirms Castberg order to Singapore yard

# ĒTIKAS JAUTĀJUMI

- EY - Google, Amazon, Facebook - izvairīšanās no nodokļu maksāšanas
- PwC - UK - “Heal gate” - sekretāre aizsūtīta mājās par to, ka nebija uzvilksusi augstpapēžu kurpes
- KPMG - \$ 420,000 izlīgums - US federālā izmeklēšana - diskriminācija pret aziātu kandidātiem
- PwC - LuxLeaks - slepenas vienošanās ar Luksemburgas valdību par īpaši maziem nodokļu maksājumiem

## Ernst & Young pays \$9.3 million settlement after charges that an auditor was 'romantically involved' with a client



Suzanne Barlyn, Reuters

🕒 Sep. 19, 2016, 9:26 PM 🔥 505



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WASHINGTON (Reuters) - Accounting firm Ernst & Young will pay \$9.3 million to settle charges that two of its former auditors got "too close to clients on a personal level" and broke rules aimed at ensuring reviews were impartial, the U.S. Securities and Exchange Commission said on Monday.

Three former Ernst & Young partners and a client's former chief accounting officer also settled SEC charges, agreeing to



To match Special Report SEC/INVESTIGATIONS Thomson Reuters



Photo by Richard Harbaugh / ©A.M.P.A.S.®





# A DYNAMIC WORLD

BreadFX



# Top 10 business risks by region in 2017: Europe



Top 10 business risks			2016 Rank	Trend
1	Business interruption (incl. supply chain disruption, and vulnerability)	35%	1 (53%)	-
2	Cyber incidents (cyber crime, IT failure, data breaches, etc.)	32%	3 (40%)	▲
3	Market developments (volatility, intensified competition/new entrants, M&A, market stagnation, market fluctuation)	32%	2 (52%)	▼
4	Changes in legislation and regulation (government change, economic sanctions, protectionism, etc.)	28%	4 (39%)	-
5	Macroeconomic developments (austerity programs, commodity price increase, deflation, inflation)	23%	5 (31%)	-
6	Natural catastrophes (e.g. storm, flood, earthquake)	21%	6 (31%)	-
7	Political risks and violence (war, terrorism, etc.)	16%	10 (17%)	▲
8	Fire, explosion	15%	8 (22%)	-
9	Loss of reputation or brand value	12%	7 (29%)	▼
10	New technologies (e.g impact of increasing interconnectivity, nanotechnology, artificial intelligence, 3D printing, drones, etc.)	12%	9 (19%)	▼

Source: Allianz Global Corporate & Specialty. Figures represent a percentage of all relevant responses. 516 respondents. More than one risk selected.



# VAI ESAT PIEDZĪVOJUŠI KIBERUZBRUKUMU?

Jā  
Nē  
Nezinu



# VAI ESAT PIEDZĪVOJUŠI KIBERUZBRUKUMU?

Jā (pareizā atbilde)

Nē (meli)

Nezinu



Deloitte

Deloitte hit by cyber-attack revealing clients' secret emails

Exclusive: hackers may have accessed usernames, passwords and personal details of top accountancy firm's blue-chip clients

Nick Hopkins

Monday 25 September 2017 13:00 BST



This article is 2 months old

12,424



Deloitte provides auditing, tax consultancy and cybersecurity advice to banks, multinational companies and government agencies. Photograph: Alamy Stock Photo

One of the world's "big four" accountancy firms has been targeted by a sophisticated hack that compromised the confidential emails and plans of some of its blue-chip clients, the Guardian can reveal.

Deloitte, which is registered in London and has its global headquarters in New York, was the victim of a cybersecurity attack that went unnoticed for months.

One of the largest private firms in the US, which reported a record \$37bn (£27.3bn) revenue last year, Deloitte provides auditing, tax consultancy and high-end cybersecurity advice to some of the world's biggest banks, multinational companies, media enterprises, pharmaceutical firms and government agencies.

The Guardian understands Deloitte clients across all of these sectors had material in the company email system that was breached. The companies include household names as well as US government departments.

So far, six of Deloitte's clients have been told their information was "impacted" by the hack. Deloitte's internal review into the incident is ongoing.

The Guardian understands Deloitte discovered the hack in March this year, but it is believed the attackers may have had access to its systems since October or November 2016.



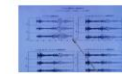
Most popular



Manchester United v Manchester City: Premier League - live!



Liverpool 1-1 Everton: Premier League - as it happened



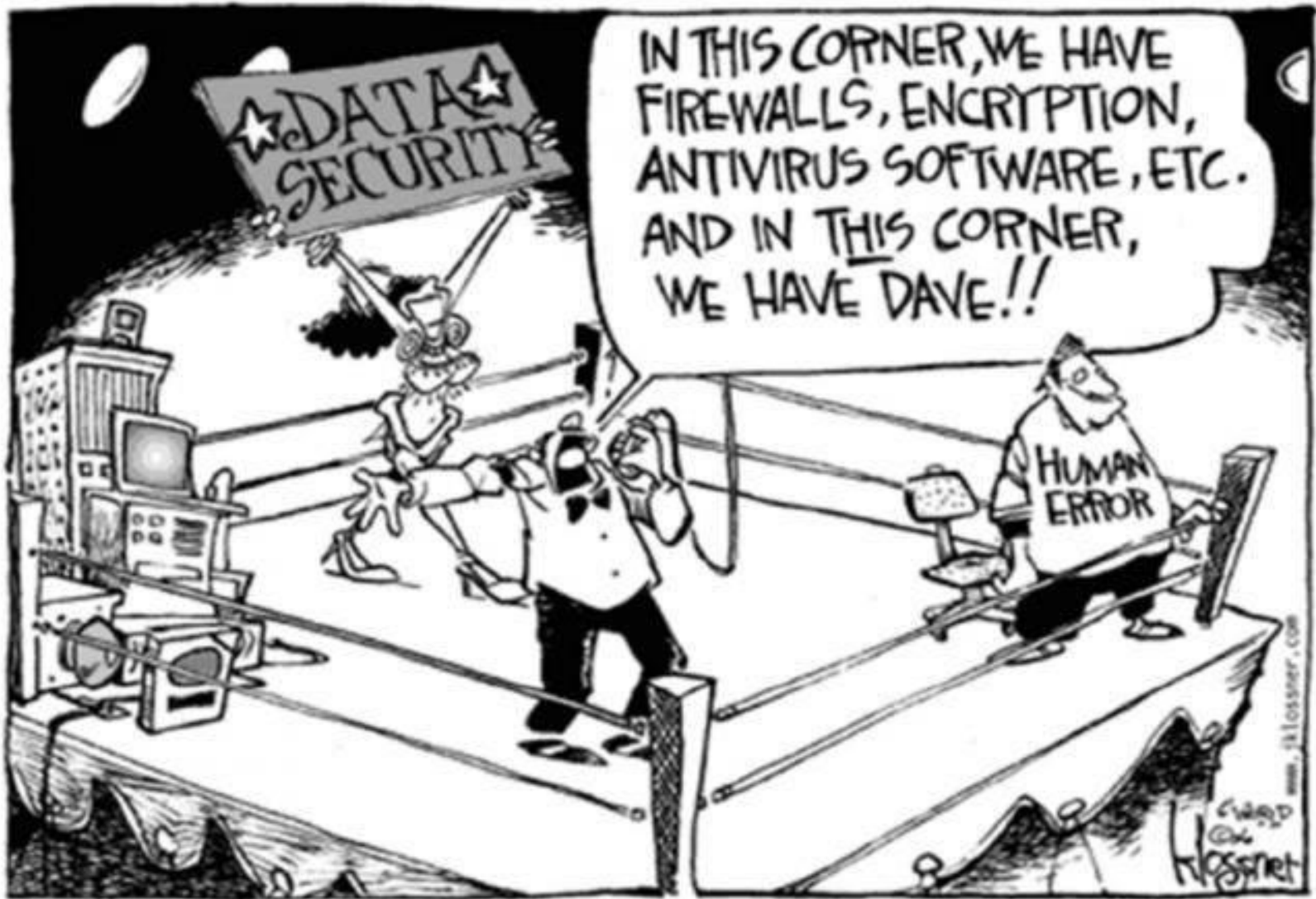
Aftershocks detected after North Korea nuclear test moved Earth's crust



Having a high IQ is a curse ... just look at Donald Trump | Arwa Mahdawi



A battle for public opinion: Trump goes to war over Mueller and Russia



# DAŽI IETEIKUMI

- Izmanto spēcīgas paroles!
- Šifrēšana!
- Mobilo iekārtu pārvaldība!
- Esi informēts par pikšķerēšanu (phishing)!
- Izmanto 2 pakāpju autentifikāciju visur!
- Neuzticies publiskiem WIFI tīkliem!





# NĀKOTNES APDRAUDĒJUMI

- Inovācijas
- Digitalizācija
- Talantu trūkums
- Ģeopolitiski riski
- Informācijas drošība (t. sk. Datu aizsardzība un kiberdrošība)
- Finanšu noziegumi





**PALDIES PAR UZMANĪBU!**

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