S

egún Bloomberg, *[Serco Reaches $24 Million Deal to Settle U.K. Fraud Probe](https://www.bloomberg.com/news/articles/2019-07-03/serco-reaches-24-million-deal-to-settle-u-k-fraud-probe)*. “(…) *Serco acknowledged responsibility for three offences of fraud and two of false accounting over a scheme to dishonestly mislead the Ministry of Justice as to the true extent of the profits being made” from 2010 to 2013 by parent company Serco, the SFO said. The fine was cut in half to reflect the Hook, England-based company’s cooperation with the probe.*”

El [8 de junio de 2016 el FRC comunicó](https://www.frc.org.uk/news/july-2019-(1)/sanctions-against-deloitte-and-helen-george-in-rel): “*The Financial Reporting Council (FRC) has commenced an investigation under the Accountancy Scheme into Members and a Member Firm, Deloitte LLP, in relation to the preparation, approval and audit of the financial statements of companies within the Serco group for the financial years ended 31 December 2011 and 31 December 2012. This decision follows information received from the Serious Fraud Office which is conducting an investigation into Serco’s electronic monitoring contracts in respect of England and Wales.* (…)”

Finalmente, según se supo mediante un [comunicado fechado el 4 de julio de 2019](https://www.frc.org.uk/news/july-2019-(1)/sanctions-against-deloitte-and-helen-george-in-rel), “(…) *The Financial Reporting Council (“FRC”) has imposed sanctions against Deloitte LLP (“Deloitte”) in relation to the audit of the financial statements of Serco Geografix Limited for the years ended 31 December 2011 and 2012, and against its audit engagement partner, Helen George, in relation to the year ended 31 December 2011, following their admissions of Misconduct. ―Deloitte has been fined £6,500,000 (discounted for settlement to £4,225,000) and been severely reprimanded. The firm will also pay £300,000 towards the costs of the investigation; ―Ms George has been fined £150,000 (discounted for settlement to £97,500) and been severely reprimanded; ―In addition, Deloitte has arranged for all its audit staff to undergo a training programme (designed to the satisfaction of the FRC) aimed at improving the behaviour that is the subject of the Misconduct. ―Deloitte and Ms George failed to act in accordance with the Fundamental Principle of Professional Competence and Due Care. ―The terms of settlement were agreed by the FRC’s Executive Counsel on 7 January 2019 and approved by a legal member of the independent Tribunal Panel.* (…)”

Recapitulemos: un cliente incurre en fraude y otras falsedades entre 2010 y 2013. Con relación a los cortes de los años 2011 y 2012 se abrió un proceso contra la firma auditora y su encargada en el 2016. Finalmente, en el 2019 se acuerda ponerle fin, amonestando, imponiendo multas y obligando a impartir cursos de formación a todo el personal. El motivo: Violación del principio de competencia profesional y debido cuidado. Castigo para el cliente: $24 millones. Para la firma auditora $4.25 millones. Para la encargada $97.500 libras esterlinas. El proceso se resuelve 7 años después de último cierre cuestionado. Hay clientes que dicen mentiras. No se necesita ser cómplice para ser castigado. También puede ser castigado el que no hace su trabajo debidamente.

*Hernando Bermúdez Gómez*