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

Information Classification: Confidential
信息分类：机密

YW

2020.12.31

Beijing, PRC

第一版



Index
目录

Preface Page 01
前言
Declaration and Explanation Page 02
声明与说明

Report Issues by YW
本人举报事件

Report Issue 01 Page 03
举报事件 01
Report Issue 02 (Undisclosed Issue-A) Page 06
举报事件 02（本文首次披露事件-A）
Report Issue 03 (Undisclosed Issue-A) Page 08
举报事件 03（本文首次披露事件-A）
Report Issue 04 Page 11
举报事件 04
Report Issue 05 Page 13
举报事件 05
Report Issue 06 Page 16
举报事件 06
Report Issue 07 (Undisclosed Issue-A) Page 18
举报事件 07（本文首次披露事件-A）

Report Issues by other resigned former colleague (anonymous)
代其他前离职同事（希望匿名）举报事件

Report Issue 08-10 (Undisclosed Issue-B) Page 21
举报事件 08-10（本文首次披露事件-B）

Progression of Events
事件发展

Timeline Page 27
时间线
Conclusion Page 28
结语

Appendix
附录

References and Notes (Refer to Chinese version) Page 30
引用与注释（此处不作翻译）
Documentations Page 45
证据链汇总
Audios (Talks with Deloitte) Page 46
录音列表（与德勤的谈话）
Abbreviation Page 47
名词简称
Position changes of personnels involved Page 48
涉事人员职位变动

*「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



Report Issue 01
举报事件 01

Issue Background
事件背景

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

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

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。

Report Issue 01
举报事件 01

Issue Flow
事件流程



Audit procedure: check vouchers

Be required not to perform audit procedure by AIC
i.e.: Cheat

Communicated with AIC advising to obtain scanned copies or photocopies of related vouchers

Proposal rejected by AIC, audit procedure not implemented, Skpye chat record saved.

Documentation (D-01)
Format:
Skype chat record

Reported to Deloitte RRG Speak Up Platform in Nov. 2018, there is no result been informed in writing so far (R-02)

Reported to CSRC on 6th Nov. 2020 (R-03)
And will report to other regulators according to circumstances

审计程序：
抽凭

被项目负责人要求不执行抽凭审计程序
即：放飞机

与项目负责人沟通，建议获取相关凭证扫描件或复印件

建议被项目负责人驳回，抽凭审计程序未执行，Skpye聊天记录已保存。

证据链（D-01）
形式：
Skype聊天记录

已于2018年11月举报至德勤声誉与综合风险管理部正义之声平台，截至目前仍未收到任何书面形式的处理结果（R-02）

已于2020年11月6日举报至中国证监会（R-03），将视情况举报至其他监管机构



Deloitte Speak Up
Report Number:
932675137202
audit quality and fair treatment

德勤正义之声
举报编号：
932675137202
审计质量及公平对待

（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

Report Issue 02
举报事件 02

Issue Background
事件背景

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

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

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午手机（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。

Report Issue 02
举报事件 02

Issue Flow
事件流程



Audit procedure:
check vouchers

Discovered irregularities on performing audt procedure of a former colleague
i.e.: Cheat

Communicated with former colleague advising to perform audit procedure properly

Proposal rejected by former colleague, audit procedure not implemented, which can be verified with the client's financial staff

Documentation (D-02)
Format:
N/A

Will be reported to other regulators according to circumstances

审计程序：
抽凭

发现前同事在执行审计程序中的违规行为
即：放飞机

与前同事沟通应认真执行抽凭审计程序，反遭前同事建议应通过适当放飞机提高“工作效率”

建议被前同事驳回，抽凭审计程序未执行，可与客户财务人员核实

证据链（D-02）
形式：
不适用

将视情况举报至其他监管机构

Report Issue 03
举报事件 03

Issue Background
事件背景

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

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, and I was assigned to the "Station business department of Sinotrans Shandong Co., Ltd" (hereinafter referred to as the Sinotrans SBD) to perform audit procedure (check vouchers). The SBD was very remote, and there was no shuttle bus in the morning, and I stayed at a local friend's house nearby one day in advance. On the next morning, the financial manager of SBD was absent for a temporary leave, another staff, He Mengjie (I was not sure whether she was the same person who was connected with me at that time) was responsible for the connection with me. She wondered why Deloitte sent only one auditor this year and check vouchers for only one day this year, she told me that usually Deloitte sent more than two auditors and checked for several days, only one day to finish checking all vouchers is impossible. Because of Gao Shoubao's absence, she thinks that he needs to be asked about many details of the vouchers. Most of the vouchers have not been bound well, and many vouchers may not be found for the time being. Then we came to the voucher room, and the scene was shocking: The vouchers were scattered on the floor and on the desk, which were very chaotic. When I opened a voucher, I found that many pages were disorderly printed, fuzzy, missing pages, and could not be read at all. The staff He Mengjie said that almost all of the vouchers of last year had not been bound, and it would be more chaotic if I took them out now, which was not conducive to the subsequent binding work. However, she still cooperated with the audit work and picked up some vouchers that could be read, but there are few samples that can be used in practice. At the same time, I called Gao Shoubao, who said that he couldn't deal with the fact due to his absence. Then I reflected the relevant situation to the audit team, but it was queried by the audit team, even, they thought that I was unwilling to complete the assigned work (i.e. Wang Ning mentioned that the vouchers can not be checked in the comment of「Report Issue 05」). They distorted facts, which made me shocking and chilling. After returning to the audit team, I was asked to "cheat" again by the audit team, and they ordered me to send the sample form directly to Gao Shoubao (financial manager) and send it back after filling in. This behavior has seriously deviated from the audit professional ethics. Relevant photos have been taken and saved.

After the previous two adverse issues, I awared that this audit team has serious problems on audit professional ethics and audit quality. But at that time, as a newcomer, I didn't dare to speak up. I also wanted to communicate with coach to see if I could stay away from such an audit team (i.e. Wang Ning mentioned that I want to change the engagement in the comment of「Report Issue 05」). Although I didn't know whether it would be used in the future, I began to keep the relevant evidence in order to clarify the truth for myself later. This state is maintained until the occurrence of「Report Issues 04 / 05」. Knowing that there was such a serious problem in the internal control (R-05), the audit team of Sinotrans can still issue an audit report without defects in the internal control, which is surprised.

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

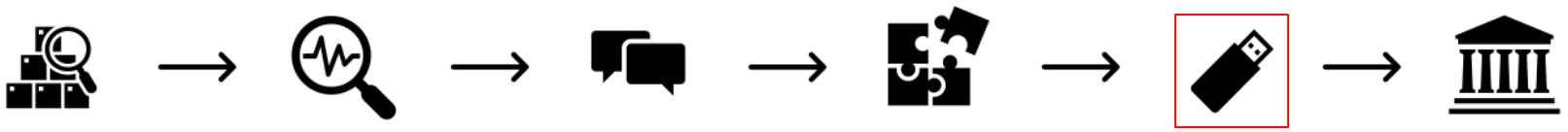
事件：

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，本人被派往「中国外运山东有限公司场站事业部」（以下简称场站）的执行凭证工作，路途较远且十分偏僻，早上没有安排班车接送，周末本人提前一天借住在附近朋友家里，第二天一大早赶往现场，而当天场站原本对接的财务人员是高寿宝临时请假不在，另一名财务人员何孟杰（时间久远，不确定邮件中交流的是否与当时对接本人的为同一人）负责对接，此次仅有一天的抽凭时间，任务量大，财务人员询问：为何今年只派一人来抽凭，而且仅有一天时间，往年一般会有几个人抽好几天。由于高寿宝不在，她认为可能很多凭证细节问题还需要问他，大部分凭证还没有装订好，很多凭证可能暂时无法找到。随后我们来到了凭证室，场景令人震惊：满屋的凭证散落堆放在地上和桌上，非常混乱，打开一本发现很多凭证打印错乱、模糊，缺页，完全无法翻阅，财务人员说，将近一年的凭证都还没有装订，如果现在抽凭翻阅会更乱，不利于后续装订工作，但她还是配合工作，在杂乱的凭证中找到了一些可以翻阅的部分，能被实际利用的样本寥寥无几，与此同时，本人致电高寿宝，他表示现在他人不在，也没办法处理。随后本人向审计团队反映相关情况，但却遭到审计团队质疑，颠倒黑白，认为是本人不愿意执行抽凭工作（即王宁在「举报事件05」评语中提到的第四点，无法抽凭一事）。回到审计团队后，本人再次被审计团队要求放飞机，命令本人将样本表格直接发给高寿宝，并让其填写完毕后发送回来。其行为已严重背离审计职业道德。已拍摄相关照片并保存。

在同一项目上，历经前两次的审计放飞机及颠倒黑白质疑本人工作态度的事件后，本人意识到该审计团队已经存在严重问题，但当时由于刚入职不久，作为新人敢怒不敢言，也希望与coach沟通是否可以之后远离这样的审计团队（即王宁在「举报事件05」评语中提到本人想更换项目一事），本人也尽量避免在项目期间与团队发生与工作无关的不必要的过多接触，虽然当时不知道之后是否用的上，但也已经开始保留相关证据，以便之后为自己澄清真相。这样的状态一直维持，直到关联「举报事件04、05」发生。而明知客户内控出现如此严重的问题（R-05），德勤中外运项目审计团队仍然可以出具内控无缺陷的审计报告，令人大开眼界。

Report Issue 03
举报事件 03

Issue Flow
事件流程



Audit procedure:
check vouchers

Discovered abnormal situation on client's internal control

Communicated with audit team and reported relevant abnormal situation

Queried by audit team, be required not to perform audit procedure by audit team, relevant photos saved.

Documentation (D-03)
Format:
Photos

Will be reported to other regulators according to circumstances

审计程序：
抽凭

发现客户内控异常情况

与审计团队沟通，反映相关异常情况

反遭审计团队质疑，被要求通过放飞机完成抽凭审计程序，相关凭证室照片已保存。

证据链（D-03）
形式：
照片

将视情况举报至其他监管机构

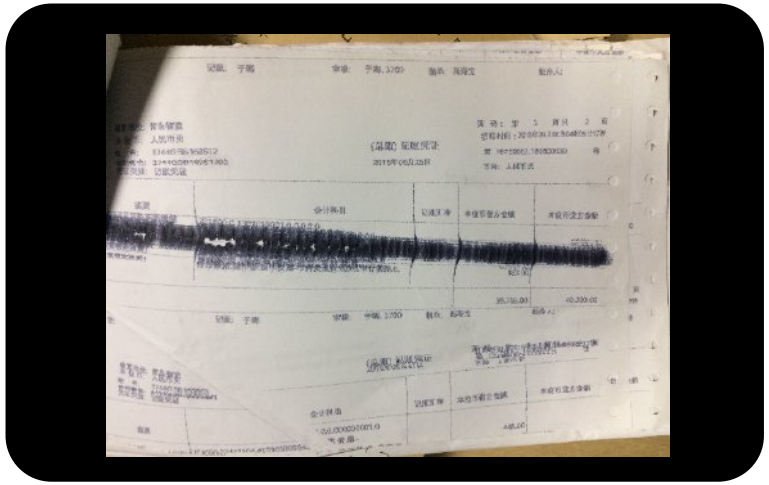
Photos
照片



凭证室



凭证室



会计凭证

Documentation (D-03)
Format:
Photos

证据链（D-03）
形式：
照片

Report Issue 04
举报事件 04

Issue Background
事件背景

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

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). After the above「Report Issues 01 / 02 / 03」, when Aaron reviewed the work progress that morning, he discovered that Steven had omitted the audit work of one of the five assigned entities (due to his frequent "cheat"). Aaron asked me to help Steven share the audit work of the missing entity, and gave a brief information of the relevant financial manager. At that time, I was not familiar with the financial managers related to Steven, so at nearly 23:00 p.m (the end of that working day), in consideration of prudent principle, I hope to double check the name of the financial manager with Aaron to prevent mistakes (i.e.: Wang Ning mentioned in the performance review comment of「Report Issue 05」that I always asked a question many times, but the fact was: it was not that I didn't know the name of the financial manager, it was just that as an auditor, for the sake of prudence and maintaining a professional image in the eyes of clients, for unfamiliar areas, before communicating with clients, I should confirm well within the audit team first. This is the quality that a professional should have, and the work was not my original responsibility, so it was not inappropriate to double check near the end of the working day (not an important working period that may affect his work)). But suddenly, although I was so careful, for no reason, Aaron used "Do you have a fuckin brain?!" in front of all audit team members, which was very embarrassing. It is totally against Deloitte's corporate culture. He was unable to control his emotions and words, showed a very unprofessional way of working and communication attitude in the work, which makes me unable to understand and very angry. I didn't want to be a person of the same character as him, to avoid conflict escalation, instead of quarreling with him, I chose to leave the office and go back to the hotel to continue working. (i.e.: Wang Ning mentioned in the performance review comment of「Report Issue 05」. Aaron's behavior was not a normal criticism, but a serious "personal attack". Wang Ning only relied on Aaron's one-sided words, and then made a false comment on the issues as reported in「Report Issue 03」. I knew that it was not suitable to work with a audit team in such an unfriendly atmosphere. I hoped to communicate with my coach and leave the team.) At the same time, Aaron told all audit members that "YW will not be allowed to pass the probation period". A junior auditor of the second year could not control his emotions and "communicated" with his colleague with such an unprofessional working attitude. It can be seen that Wang Ning, the senior manager behind him, has connived at him for a long time.

Up to now, Aaron has not made any oral or written apology to me.

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

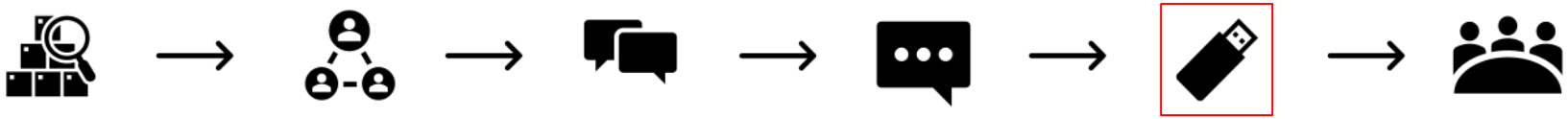
事件:

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，经过上述「举报事件01、02、03」，单志勇在当天上午复核工作进度时发现审计员刘晓旭遗漏一家公司的抽凭工作（经常放飞机所致），并要求本人帮刘晓旭一起分担遗漏公司的抽凭工作，并简单交代了对接财务人员的信息，由于本人当时对刘晓旭负责的公司财务对接人员并不熟悉，在晚上23：00临近下班时，出于谨慎性的考虑，本人希望与单志勇再次确认一下财务人员姓名，防止出错（即王宁在「举报事件05」评语中提到本人一个问题需要问很多遍，而事实是：并不是本人不知道财务对接人叫什么名字，只是作为审计，出于谨慎性以及保持在客户眼中专业形象的考虑，对于不熟悉的领域，在与客户沟通之前，应该在审计团队内部先确认好客户信息，这是作为专业人员应当具备的素养，且该工作也不是本人原本负责的范围，在临近下班前（并非重要工作时间段影响其工作）再次确认并无不妥）。但即便本人如此小心翼翼，却突然莫名其妙遭到单志勇在所有审计成员面前用“你有没有长脑子？！”等极为不尊重的语言对本人进行人身攻击，完全违背德勤企业文化，其无法控制自己的情绪与言语，在工作中表现出的极为不专业的工作方式与沟通态度，令本人无法理解并十分震怒。本人并不想成为和他一样品行的人，为避免冲突升级，没有与之争吵，而是选择了离开办公室回到宾馆继续办公（即王宁在「举报事件05」评语中提到本人被同事批评后，自己收东西下班一事，单志勇该行为并非正常的批评，而是严重的“人身攻击”，王宁仅凭单志勇一面之词，便对事件妄加评论，如同「举报事件03」所说，本人深知在这种不友好的氛围下，已不适合与该项目团队继续工作，希望与coach沟通离开该项目）。与此同时，单志勇向所有在场审计成员表示“一定不会让YW通过试用期”，一位第二年的初级审计员无法控制自己的情绪，竟然用如此不专业的工作态度与同事“沟通”，可见背后高级经理王宁对其纵容已久（这样的情商实在不适合团队工作，也许当时是运用了其高超的演技征服了德勤群面中在场的面试官）。

时至今日，单志勇仍未就此事对本人进行口头或书面道歉。

Report Issue 04
举报事件 04

Issue Flow
事件流程



Audit procedure:
check vouchers

Be required not to perform audit procedure by AIC
i.e.: Cheat

Communicated with AIC advising to obtain scanned copies or photocopies of related vouchers

Proposal rejected by AIC, audit procedure not implemented, Skpye chat record saved.

Documentation (D-04)
Format:
N/A

Reported to Deloitte RRG Speak Up Platform in Nov. 2018, there is no result been informed in writing so far (R-02)

审计程序：
抽凭

被项目负责人要求不执行抽凭审计程序
即：放飞机

与项目负责人沟通，建议获取相关凭证扫描件或复印件

建议被项目负责人驳回，抽凭审计程序未执行，Skpye聊天记录已保存。

证据链（D-04）
形式：
不适用

已于2018年11月举报至德勤声誉与综合风险管理部正义之声平台，截至目前仍未收到任何书面形式的处理结果（R-02）

Deloitte Speak Up
Report Number:
932675137202
audit quality and fair treatment

德勤正义之声
举报编号：
932675137202
审计质量及公平对待

Report Issue 05
举报事件 05

Issue Background
事件背景

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

Issue:

At the end of November 2016, in Beijing, China, based on the above「Report Issues 01 / 02 / 03 / 04」, after returned to Beijing, the senior manager of Sinotrans engagement Wang Ning, informed me to talk to him, saying that the audit team reflected that there was something wrong with my work attitude, especially Shan, Aaron Zhiyong (hereinafter referred to as Aaron) had a lot of dissatisfaction with me, and asked me to admit my mistakes. I was very surprised. I didn't know what to reply to such a confused evaluation. Therefore, Wang Ning thought that I had a bad attitude towards admitting my mistake, and gave me a BE (very poor, the lowest level) for the three weeks performance review of Sinotrans. In the comments, he said the opposite words, completely distorted the facts, and did not recommend me to pass the probation period. What was worse: in order to make me unable to pass the probation period, Wang Ning tampered with the performance review result of the annual audit engagement of Lumiere Pavilion that I just completed from ME (average) to BE (very poor) in the system, and the senior manager Zhang, Diana Yu, the MIC of the engagement, had already gave me a ME (average), while Wang Ning was not the MIC of the engagement, and the despicable behavior of office bullying that he tried every means to suppress new staff was really disgusting! Then I immediately talked with the audit partner Mao, Guangqin. With the mediation of the partner, Wang Ning finally agreed to give me a MSE instead of the previous BE, while the previous BE was still retained (deleted after the performance review meeting), and distorted and criticized my work performance in the performance review meeting, which was outrageous. The relevant performance result record has been saved.

The issue had a serious negative impact on my professional image and personal reputation in the office, and had a serious negative impact on the evaluation of my professional ability and the bookings of many subsequent engagements (including but not limited to: LG engagement involved in the「Report Issue 06」, etc.), and caused many problems and inconveniences (including but not limited to: the original bookings were withdrawn and the subsequent bookings were scattered and disordered, and more than ten engagements were arranged intermittently in the next year. Each booking was incomplete, which led to a insufficient UT and affected promotion). Many managers who din not know me have preconceived ideas before I joined (including but not limited to: LG engagement involved in the「Report Issue 06」, etc.), and have established prejudice and stereotype on my working ability. Some managers have changed their perspective on my working ability after a period of work, but this kind of situation has caused many unnecessary problems to my work progress in the engagements.

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

事件:

2016年11月底，中国北京，基于「上述举报事件01、02、03、04 」，自中外运山东现场回到北京后，高级经理王宁通知本人去找他谈话，说审计项目组反映本人的工作态度有问题，尤其是单志勇对本人有很大意见，并让本人承认错误。本人表示十分诧异，如此颠倒黑白的评价，不知道作何回答。王宁因此认为本人认错态度不好，给本人在中外运项目三周绩效评估打了BE（即：1分，1分为最低分，满分为5分），并在评语中恶语相向，完全扭曲事实，不建议本人通过试用期。与此同时，更为恶劣的是：王宁为了让本人无法通过试用期，竟在系统中将本人刚刚完成的卢米埃影城年审项目的评分由ME（3分）篡改为BE（1分），且该项目的MIC高级经理张玉已经评分ME（3分），而王宁并不是该项目的MIC，其不择手段打压新员工的职场霸凌卑劣行径实在令人不齿！本人立刻找到审计合伙人茆广勤，在合伙人的调解下，王宁最终同意就该项目重新评分，分数为MSE（2分），而之前BE（1分）的评分继续保留（当年小黑会后被删除），并在小黑会对本人工作表现进行扭曲与抨击，令人发指。相关评分记录表已保存。

该事件对本人在事务所的专业形象及个人口碑造成了严重的负面影响，并对后续很多项目（包括且不限于：「举报事件06」所涉及的LG项目等）对本人专业能力的评价和项目安排产生严重的负面影响并引发诸多问题和不便（包括但不限于：原本booking的项目被取消，后续项目booking零散混乱，一年被断断续续安排了十余个项目，每个项目booking都不完整，导致UT不足，影响晋升），许多不了解本人的经理在项目开始前就已经先入为主对本人工作能力产生既定偏见及刻板印象（包括且不限于：「举报事件06」所涉及的LG项目等），有些经理通过一段时间的工作才对本人工作能力有所改观，发现本人工作能力并非传闻所言，但此类情况已对本人在项目中的工作进展产生了许多不必要的问题。

Report Issue 05
举报事件 05

Issue Flow
事件流程



The above report issues 01-04 have caused an unfair assessment on my performance review by MIC of Sinotrans

Coordinated by Partner

The above behaviors lead to two unfair assessments for the the same engagement, falsified other performance review result

Negative impacts have been caused, and affected subsequent engagements and bookings

Documentation (D-05)
Format:
Performance Review Assessment Table

Reported to Deloitte RRG Speak Up Platform in Nov. 2018, there is no result been informed in writing so far (R-02)

Will be Reported to Deloitte Global and Labor arbitration section

上述举报事件01-04导致中外运MIC王宁对本人的绩效作出不公正评价

合伙人协调状况

上述行为导致该项目有两个不公正评分，并且篡改其他年审项目评分

负面影响已经造成，并影响后续项目及安排

证据链（D-05）
形式：
绩效评估表

已于2018年11月举报至德勤声誉与综合风险管理部正义之声平台，截至目前仍未收到任何书面形式的处理结果（R-02）

Deloitte Speak Up
Report Number:
932675137202
audit quality and fair treatment

德勤正义之声
举报编号：
932675137202
审计质量及公平对待

（此对话框仅作为展示，原始版本已保存，此处不作翻译）

Performance Review
Assessment Table
绩效评估表

Sinotrans Shandong
MIC
Snr. Manager

Wang,
Ning
王宁

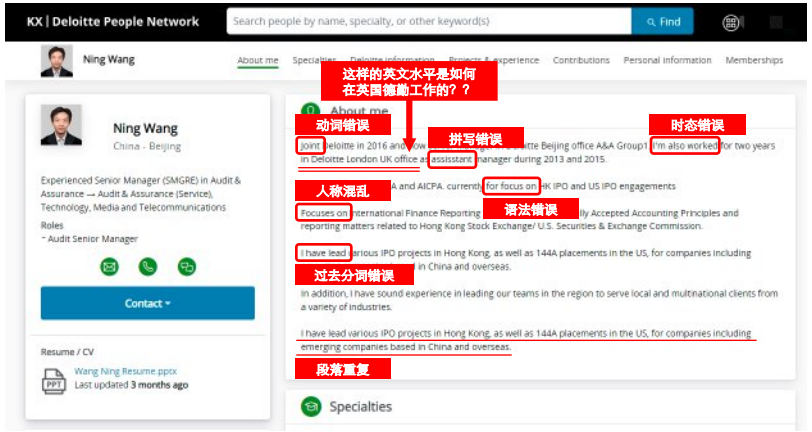
根据项目上同事的评价，以及我同他的谈话，我认为他不适合做这份工作。

首先工作的效率很低，理解项目组给出的要求非常的慢，没有达到我们对于一个A1的要求。其次，工作态度非常差，对于项目组的批评很不在意。例如，

1，项目组AIC希望他能提高工作效率，YW表示可以给他换一个项目（「举报事件03」提及）。
2，工作不认真，主观能动性差，同样的问题需要问项目组同事很多遍，明显不认真（「举报事件04」提及）。
3，被同事批评后，自己收东西下班（「举报事件04」提及）。
4，出现问题爱推卸责任，比如连着两天一上午只抽了两个凭证，问他原因就说凭证室乱，凭证印歪了之类，说可以换人来抽，他抽不了（「举报事件03」提及）。

对于这样工作效率，工作能力，以及工作态度，我认为完全没有达到我们对A1的要求，建议不应通过试用期， 更重要的是，在跟我谈话的过程中，完全不能认识到自己的问题，认为自己没有问题，是项目组的问题，这种态度我不能接受。

王宁评语



王宁DPN主页截图

Documentation (D-05)
Format:
Performance Review
Assessment Table

证据链（D-05）
形式：
绩效评估表

由于时间久远及技术原因，德勤原先的epr绩效评估表系统已下线，表格已无法正常打开，评分部分已无法正常显示，仅能显示上述评语部分。

每当重新看到这段评语，仍会为其颠倒黑白的行为感到遗憾。作为一名拥有超过十年经验的审计高级经理，仅去过现场一天，对新员工工作状态毫不了解，仅凭一面之词，对认真工作的新员工及其遭遇事件的评判如此片面与刻薄，也反映出其在职场中的人品，也更加不得不令人对其签字的审计报告质量有所担忧。

建议相关监管机构对其历年签字的审计报告及相关项目进行重新复核。

反观王宁的DPN主页，短短的一段自我介绍，我想请问：
- 为何会出现如此多的语法错误?
- 这样的英文水平是如何通过英国德勤的面试的?
- 这样的英文水平是如何在英国德勤顺利工作两年的?
- 工作两年后为何英文还是这样的水平?
- 这样的英文水平是如何完成美股IPO审计报告的?
- 或者是说，连自己的DPN都懒得好好写，是不是工作态度有问题?
- 这样的工作态度和英文水平，出具的美股报告怎能让人放心?

建议相关监管机构对其历年签字的审计报告及相关项目进行重新复核。

Report Issue 06
举报事件 06

Issue Background
事件背景

Issue Time:	18 Dec. 2017 – 04 May. 2018
Issue Location:	Beijing, PRC
Engagement:	LG CNS China Inc.
Engagement Code:	1009080-0002-00-00-A01 1009080-0002-00-00-A02
Stock Code:	N/A
USCC:	91110105600088173X
Type:	Annual Audit of FY2017
PIC:	Li, Fuchun
MIC:	Xiao, Sophie Chao (Resigned)
AIC:	Duan, Claire Zhao (Resigned)
Team Members:	Shi, Amy Jing (Resigned) Lu, Athena Yanan (Resigned) YW

Issue:

During the filing period of FY2017 annual audit engagement of「LG CNS China Co., Ltd.」(hereinafter referred to as LG) (Friday night, 4th May, 2018), Duan, Claire Zhao (hereinafter referred to as Claire), the former auditor in charge, found that there was a difference between the book amount and the actual amount of the fixed assets audit supervision table performed by former audit associate Lu, Athena Yanan, and asked me to falsify the actual amount of the difference in the audit supervision table, and to change the actual amount to be consistent with the book amount. I have been persuading and communicating for many times with Claire, indicating that we should first find out the reasons for the differences. If the reasons for the differences can not be found out, we should report to the engagement manager in time and discuss solutions with the manager. However, Claire said due to the time was limited, so she had to deal with the manager and partner first. Therefore, she continued to insist on asking me to tamper with the actual amount of audit supervision table, and copied LG official seal and financial seal with Photoshop and printer to make sure audit supervision table was with no inconsistent amount and no difference. Her behavior has seriously deviated from the audit professional ethics which nature is extremely bad. Until 6th May, 2018 (Sunday), I still kept persuading and communicating with Claire on wechat, hoping that she could abide by the audit professional ethics and restore the real data of the audit supervision table in time. I listed the examples of my previous experience in Sinotrans Shandong Co., Ltd.「the above Report Issue 01」, and emphasized the harm of violating the audit professional ethics. Finally, Claire agreed to restore the true amount of the audit supervision table and to show the difference amount under my persuasion, and thanked me for stopping her from involving fraud in time. Ultimately, after communicating with the manager, the team found the real reason for the difference. But in this issue, Claire, as the auditor in charge of the engagement, should not cover up and conceal the problems in the process of audit. Instead, she should discover the problems in time, analyze the problems, solve the problems, and report them to the manager. What's more, she should not abet the auditors to commit fraud. The follow-up of the engagement was in the charge of Claire and the audit engagement manager Xiao Chao (who was also the former auditor in charge of RYB kindergarten US stock Pre-IPO engagement of the following「report issue 07」). In view of the above audit ethics problems, there may still be many hidden problems in this engagement that need to be verified by the CSRC and relevant regulators.

事件时间:	2017年12月18日 - 2018年05月04日
事件地点:	中国北京
项目名称:	北京乐金系统集成有限公司
项目代码:	1009080-0002-00-00-A01 1009080-0002-00-00-A02
股票代码:	不适用
统一社会信用代码:	91110105600088173X
项目类型:	2017年度审计
项目合伙人:	李福春
项目经理:	肖超（已离职）
项目负责人:	段昭（已离职）
项目成员:	石静（已离职） 陆亚楠（已离职） 本人

事件:

「北京乐金系统集成有限公司」（以下简称LG）2017年度审计项目归档期间（2018年5月4日，周五晚上），项目负责人段昭发现之前LG项目审计员路亚楠所负责的固定资产审计监盘表的账面金额与实际金额出现差异，并要求本人对审计监盘表出现差异的实际金额进行篡改，将实际金额改为与账面金额一致。本人和段昭进行多次沟通，表明应当先查找差异原因，若差异原因仍无法查明应当及时上报经理，并与经理商讨解决方法。但段昭表示时间有限，要先过了经理和合伙人这一关，因此继续执意要求本人篡改审计监盘表金额，并利用Photoshop及打印机仿制LG公章及财务章，制作成金额一致没有差异的审计监盘表。其行为已严重背离审计职业道德，性质极其恶劣。直至2018年5月6日（周日）本人仍然一直在微信上与段昭沟通，希望她可以遵守审计职业道德，及时还原真实的审计监盘表数据，并列举了之前本人在中国外运山东有限公司所遭遇的关于抽凭审计程序不执行（放飞机）的例子（上述「举报事件01」），并强调说明违背审计职业道德的危害。最终，段昭在本人的说服下同意还原审计监盘表的真实金额，并列示差异金额，并感谢本人对她不当行为的及时制止。最后，在与经理沟通后，项目组也发现了差异的真正原因。但在此次事件中，作为项目负责人的段昭，在审计过程中遇到问题时，出发点不应当是掩盖和隐瞒问题，而是及时发现问题，分析问题，解决问题，并上报经理，更不应当教唆审计员舞弊作假。该项目后续由项目负责人段昭和审计经理肖超，亦为前红黄蓝幼儿园美股Pre-IPO项目下述「举报事件07」的项目负责人）负责跟进，鉴于上述审计道德问题，该项目仍有很多隐藏问题仍需证监会及相关部门核查。

Report Issue 06
举报事件 06

Issue Flow
事件流程



Audit procedure: audit supervision table (Filing)

Be required to falsify the amount in audit supervision table by AIC

Communicated with AIC advising to report to the engagement manager

Proposal finally accepted by AIC, relevant wechat audio chat record saved

Documentation (D-03)
Format:
Audio

Reported to Deloitte RRG Speak Up Platform in Nov. 2018, there is no result been informed in writing so far (R-02)

Reported to CSRC on 14th Dec. 2020 (R-03)
And will report to other regulators according to circumstances

审计程序：
审计监盘表（底稿归档）

被项目负责人要求篡改审计监盘表差异金额

与项目负责人沟通，建议将问题报告给项目经理

建议被项目负责人最终接受，相关微信语音聊天记录已保存。

证据链（D-03）
形式：
音频

已于2018年11月举报至德勤声誉与综合风险管理部正义之声平台，截至目前仍未收到任何书面形式的处理结果（R-02）

已于2020年12月14日举报至中国证监会（R-03），将视情况举报至其他监管机构

PDF文档
无法展示及附加
相关音频文件

Deloitte Speak Up
Report Number:
648109945902
professional ethics

德勤正义之声
举报编号：
648109945902
职业操守

Report Issue 07
举报事件 07

Issue Background
事件背景

Issue Time:	19 Jun. 2017 – 23 Jun. 2017
Issue Location:	Beijing, PRC
Engagement:	RYB Education Inc.
Engagement Code:	B0002_BJA1161_A01
Stock Code:	NYSE: RYB
USCC:	91110106103016080K
Type:	Annual Audit of FY2016
PIC:	Shan Lili
MIC:	Yang, Janey Jie
AIC:	Xiao, Sophie Chao (Resigned)
Team Members:	Zhang, Jenny Zhaomo (Resigned)
	……
	YW

Issue:

From 19th June, 2017 to 23th June, 2017, at the FY2016 annual audit site of RYB Education Inc. in Beijing, China, Zhang, Jenny Zhaomo (hereinafter referred to as Jenny), a member of the audit engagement, assigned and reviewed the audit work (check vouchers). At this time, the audit team was in Beijing. During the performing of audit procedure, I found that a large number of dates or amounts in many previous manuscripts on working papers were inconsistent with the actual vouchers. Then I asked Jenny about this finding, and she said that we didn't need to be so careful, just fill in it casually and concoct recklessly. I asked what we would do if the amount was inconsistent, she said that it was OK to type Y (Y, abbreviation of Yes, means "consistent") directly, and said that the date and amount in many other working papers of her manuscripts were randomly filled in and fabricated, and the relevant audit procedures of many accounting subjects were not seriously performed, and she abetted me to fill in "Y" in many columns of "whether the voucher information is consistent" in the manuscripts (that is, all are consistent, but the audit procedure were not actually performed). In addition, I was required by her to fill in "Y" for all the inconsistent amounts (see the chat record), which has seriously deviated from the audit professional ethics. If the regulators review the working papers and check with the real vouchers, many inconsistencies can be found.

As an important audit procedure in the audit work, check vouchers plays a very important role in discovering possible fraud problems, and it can be seen that there were a lot of serious audit quality problems in Deloitte's audit from the above「report issues 01 / 02 / 03 / 07」. Many auditors have forgotten their professional ethics, and they can't be honest and have integrity in audit. They even think that it's not an important audit procedure, because it can hardly find out the signs of fraud. However, these behaviors have not been stopped, on the contrary, they appear frequently. At the same time, the relevant personnels are still engaged in audit work and promoted normally, while those who work seriously are misunderstood and suppressed. It is a pity that it seriously damages the order of domestic and foreign financial markets, affects the quality of audit reports, and brings huge risks to the investment decisions of the domestic and foreign users and investors.

Conversely, I not only carefully checked the vouchers with professional suspicion for each engagement involved, and did not let go of any possible risks caused by fraud signs, but also summed up my experience in the process of checking vouchers, and invented a set of general "voucher table", which was convenient to use: clear logic, accurate traceability, greatly improved work efficiency and it has been well received and recommended by many audit teams.

事件时间：	2017年06月19日 - 2017年06月23日
事件地点：	中国北京
项目名称：	红黄蓝教育
项目代码：	B0002_BJA1161_A01
股票代码：	NYSE: RYB
统一社会信用代码：	91110106103016080K
项目类型：	2016年度审计
项目合伙人：	单莉莉
项目经理：	杨洁
项目负责人：	肖超（已离职）
项目成员：	张婴末（已离职）
	……
	本人

事件：

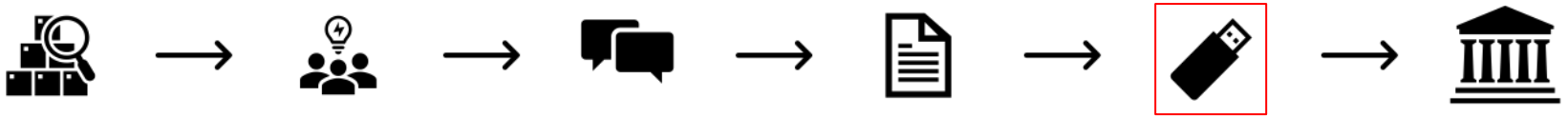
2017年06月19日 - 2017年06月23日，中国北京，红黄蓝教育2016年度审计现场，审计项目成员张婴末分配并复核抽凭工作，此时审计团队在北京，本人在抽凭过程中发现先前许多底稿中的日期或金额与实际凭证不一致，随后询问张婴末，她表示不用那么仔细，随便填填就行。本人询问如果金额对不上怎么办，她表示直接打Y（相符）就行，并表示之前自己很多底稿中的抽凭工作中的日期和金额都是随便填写胡乱编造的，多个会计科目的抽凭工作未认真执行，并教唆本人将底稿中多处“凭证信息是否相符”栏目全部填“Y”（即：全部相符，而实际未执行该抽凭程序），并乱填凭证编号（很多凭证编号都是她本人胡乱编写，并未执行抽凭程序），以及多处金额不符并被要求全部填相符（见聊天记录），其行为已严重背离审计职业道德。若相关监管机构复核该项目底稿和凭证，可以查出很多不相符的情况。

抽凭作为审计工作中的重要审计程序，对发现可能存在的舞弊问题起到非常重要的作用，从上述「举报事件01、02、03、07 」中可以看出，德勤审计质量存在严重的问题，许多审计人员已经忘记审计职业道德，自己都做不到诚信，甚至认为抽凭并不重要，几乎不会查出舞弊迹象。然而这些行为不但没有被遏制，反而屡屡出现。与此同时，相关涉事人员仍在从事审计工作并正常晋升，而认真工作的人反而遭到误解和打压。严重破坏国内外金融市场秩序，影响审计报告质量，为国内外报表预期使用者的投资决策带来巨大风险，令人遗憾。

相反，本人在进行所有参与过的项目的抽凭工作时，不但认真仔细进行凭证的检查与核对工作，保持职业怀疑，不放过任何舞弊迹象可能带来的风险，而且还在抽凭过程中总结经验，发明了一套通用的“抽凭大表”，使用方便，逻辑清晰，追溯准确，大大提高工作效率，获得了许多项目组的好评和推荐。

Report Issue 07
举报事件 07

Issue Flow
事件流程



Audit procedure:
check vouchers

Be required not to perform audit procedure by former team member
i.e.: Cheat

Be asked to recklessly concoct the voucher date and amount on working paper

Skpye chat record saved

Documentation (D-07)
Format:
Skype chat record

Reported to CSRC on 14th Dec. 2020 (R-03)
And will report to US SEC according to circumstances

审计程序:
抽凭

被前项目成员要求不执行抽凭审计程序
即：放飞机

被要求胡编乱造底稿中凭证日期及金额

Skpye聊天记录已保存

证据链（D-07）
形式:
Skype聊天记录

已于2020年12月14日举报至中国证监会（R-03），将视情况举报至美国SEC

（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

YW (CN - Beijing) 22:59:
如果金额对不上怎么办?
Zhang, Jenny Zhaomo (CN - Beijing) 23:00:
直接打Y吧
(headbang)
YW (CN - Beijing) 23:00:
主要就是看个日期?
Zhang, Jenny Zhaomo (CN - Beijing) 23:00:
嗯
把日期弄上就行

RYB Education Inc.
Team member
Associate II

Zhang,
Jenny Zhaomo (Resigned)
张嬿末（已离职）

YW
本人

Documentation (D-07)
Format:
Skype chat record

证据链（D-07）
形式：
Skype聊天记录

Report Issues by other resigned former colleague (anonymous)
代其他前离职同事（希望匿名）举报事件

Report Issue 08
举报事件 08

Issue Background
事件背景

Issue Time:	2017
Issue Location:	Beijing, PRC
Engagement:	RYB Education Inc.
Engagement Code:	B0002_BJA1161_A01
Stock Code:	NYSE: RYB
USCC:	91110106103016080K
Type:	Annual Audit of FY2016
PIC:	Shan Lili
MIC:	Yang, Janey Jie
AIC:	Xiao, Sophie Chao (Resigned)
Team Members:	……
	Former Colleague (Resigned)

Issue:

The former colleague (who wishes to remain anonymous) discovered that: The G&A expenses of Beijing training school affiliated to RYB Education Inc. are basically reimbursed by the senior executives and the chairman's children's overseas consumption, such as a large number of management's overseas shopping, outlets consumption, founder's son's high consumption in New York, fees of learning golf, etc. Deloitte's managers and partners found this problem in the previous year's audit, but in the following IPO audit, they recognized the G&A expenses as a non-important and lower risk item that does not need to carry out the detail test, and only carried out a simple review. Audit is a mere formality and is not responsible for investors and shareholders. And many other hidden problems may be discovered. (quoted)

事件时间:	2017年
事件地点:	中国北京
项目名称:	红黄蓝教育
项目代码:	B0002_BJA1161_A01
股票代码:	NYSE: RYB
统一社会信用代码:	91110106103016080K
项目类型:	2016年度审计
项目合伙人:	单莉莉
项目经理:	杨洁
项目负责人:	肖超（已离职）
项目成员:	……
	前同事（已离职）

事件：

该离职前同事（希望匿名）发现：红黄蓝下属北京培训学校的管理费用基本为高管和董事长孩子在海外消费的报销，如：大量管理层出国购物、奥特莱斯消费、创始人儿子在纽约高消费、学习高尔夫等费用。德勤经理及合伙人在前一年的审计中发现了这一问题，但是在接下来的上市审计中却将管理费用列为不需要进行细节测试的会计科目，而只是进行简单的复核。审计流于形式，对投资人及股东不负责。并可能牵扯出许多其他隐藏问题。 （转述）

Provided by a former colleague before resigning and hopes to help report anonymously, I will not express any position on this issue and will not bear corresponding responsibility

前同事离职前提供并希望帮其匿名举报，本人不对该事件发表任何立场且不承担相应责任

Report Issue 08
举报事件 08

Issue Flow
事件流程



Working paper:
Abnormal G&A Expenses findings

Abnormal G&A Expenses findings were already discovered by partner one year ago and be recognized as a non-important and lower risk item in the next year

Relevant G&A Expenses working paper saved

Documentation (D-08)
Format:
Working paper
G&A Expenses
+
Wechat record

Reported to CSRC on 14th Dec. 2020 (R-03)
And will report to US SEC according to circumstances

审计底稿：
异常管理费用发现事项

异常管理费用发现事项早在一年前就已被合伙人发现，而在次年却被识别为不重要且低风险科目

相关管理费用工作底稿已保存

证据链（D-08）
形式：
审计底稿管理费用
+
微信聊天记录截图

已于2020年12月14日举报至中国证监会（R-03），将视情况举报至美国SEC

PDF文档
无法展示及附加
相关审计底稿

Provided by a former colleague before resigning and hopes to help report anonymously, I will not express any position on this issue and will not bear corresponding responsibility
前同事离职前提供并希望帮其匿名举报，本人不对该事件发表任何立场且不承担相应责任

Report Issue 09
举报事件 09

Issue Background
事件背景

Issue Time:	2017
Issue Location:	Beijing, PRC
Engagement:	RYB Education Inc.
Engagement Code:	B0002_BJA1161_A01
Stock Code:	NYSE: RYB
USCC:	91110106103016080K
Type:	Annual Audit of FY2016
PIC:	Shan Lili
MIC:	Yang, Janey Jie
AIC:	Xiao, Sophie Chao (Resigned)
Team Members:	……
	Former Colleague (Resigned)

Issue:

The former colleague (who wishes to remain anonymous) discovered that: Shan Lili, the partner of engagement RYB Education Inc., has accepted a beauty card with a large amount (value of tens of thousands of yuan), and RYB asked Deloitte to help cover up some financial problems by means of raising the audit fee for the engagement RYB Education Inc. in the next year, and which seriously violated the audit independence policy. And many other hidden problems may be discovered. (quoted)

事件时间:	2017年
事件地点:	中国北京
项目名称:	红黄蓝教育
项目代码:	B0002_BJA1161_A01
股票代码:	NYSE: RYB
统一社会信用代码:	91110106103016080K
项目类型:	2016年度审计
项目合伙人:	单莉莉
项目经理:	杨洁
项目负责人:	肖超（已离职）
项目成员:	……
	前同事（已离职）

事件:

该离职前同事（希望匿名）发现：红黄蓝项目合伙人单莉莉收受红黄蓝价值几万元的美容卡，并在第二年的红黄蓝项目上涨审计费，请德勤帮忙掩盖红黄蓝的一些问题，严重违背审计独立性政策。并可能牵扯出许多其他隐藏问题。（转述）

Provided by a former colleague before resigning and hopes to help report anonymously, I will not express any position on this issue and will not bear corresponding responsibility

前同事离职前提供并希望帮其匿名举报，本人不对该事件发表任何立场且不承担相应责任

Report Issue 09
举报事件 09

Issue Flow
事件流程



Engagement partner accepted valuable gifts and hospitality from client

Raised audit fees to cover up problems

Documentation (D-09)
Format:
Wechat record

Reported to CSRC on 14th Dec. 2020 (R-03)
And will report to US SEC according to circumstances

项目合伙人接受客户贵重礼物及款待

次年上涨审计费，帮客户掩饰问题

证据链（D-09）
形式：
微信聊天记录截图

已于2020年12月14日举报至中国证监会（R-03），将视情况举报至美国SEC

Provided by a former colleague before resigning and hopes to help report anonymously, I will not express any position on this issue and will not bear corresponding responsibility
前同事离职前提供并希望帮其匿名举报，本人不对该事件发表任何立场且不承担相应责任

Report Issue 10
举报事件 10

Issue Background
事件背景

Issue Time:	2017
Issue Location:	Beijing, PRC
Engagement:	China Boqi Environmental (Holding) Co.,Ltd.
Engagement Code:	C0062-BJA1151-A01
Stock Code:	HK02377
USCC:	9111010674008510XK
Type:	Annual Audit of FY2016
PIC:	Chung, Billy
MIC:	Zhang, Jason Zhe
AIC:	Zhu, Allen Xiao Bin
Team Members:	……
	Former Colleague (Resigned)

Issue:

The former colleague (who wishes to remain anonymous) discovered that: there were a large number of common signs of inventory impairment in the audit inventory physical inspection of Yangcheng, Shanxi Province, and many inventories have actually reached the impairment standard during the audit of FY2016 of Boqi engagement. However, the engagement manager Zhu Xiaobin did not believe the fact discovered by the former colleague, refused to withdraw the accrual for impairment, and sent another staff to redo the inventory physical inspection and obtained a no abnormal inventory report, which seriously violated the audit professional ethics. And many other hidden problems may be discovered. (quoted)

事件时间：	2017年
事件地点：	中国北京
项目名称：	中国博奇环保（控股）有限公司
项目代码：	C0062-BJA1151-A01
股票代码：	H股02377
统一社会信用代码：	9111010674008510XK
项目类型：	2016年度审计
项目合伙人：	鍾振翔
项目经理：	张哲
项目负责人：	朱晓彬
项目成员：	……
	前同事（已离职）

事件：

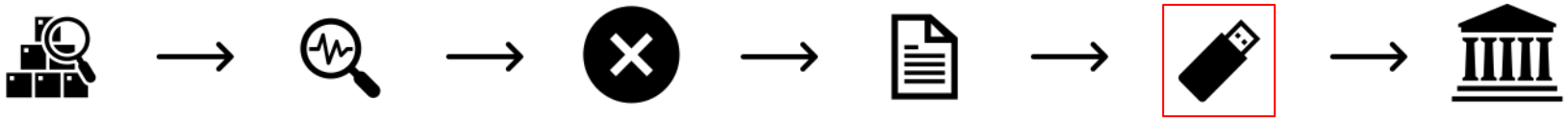
该离职前同事（希望匿名）发现：博奇项目在山西阳城审计监盘中发现普遍性的存货减值迹象，很多库存实际已经达到减值标准，然而德勤经理朱晓彬不相信该同事所发现的这一事实，拒绝计提减值准备，并派人重新监盘，得出被审计单位存货不存在异常的报告，严重违背审计职业道德。并可能牵扯出许多其他隐藏问题。 （转述）

Provided by a former colleague before resigning and hopes to help report anonymously, I will not express any position on this issue and will not bear corresponding responsibility

前同事离职前提供并希望帮其匿名举报，本人不对该事件发表任何立场且不承担相应责任

Report Issue 10
举报事件 10

Issue Flow
事件流程



Audit procedure:
Inventory physical inspection

Discovered and reported signs of inventory impairment

Manager rejected to accrue the Inventory depreciation

Assigned new staff to redo the Inventory physical inspection and got a no abnormal table, relevant inventory memorandum working paper saved

Documentation (D-10)
Format:
Working paper inventory memorandum
+
Wechat record

Reported to CSRC on 14th Dec. 2020 (R-03)
And will report to other regulators according to circumstances

审计程序：
存货监盘

发现并报告存货减值迹象

项目经理拒绝计提存货跌价准备

重新安排人员进行存货监盘，得到无异常的监盘表，相关存货监盘备忘录审计底稿已保存

证据链（D-10）
形式：
审计底稿存货监盘备忘录
+
微信聊天记录截图

已于2020年12月14日举报至中国证监会（R-03），将视情况举报至其他监管机构

PDF文档
无法展示及附加
相关审计底稿

Provided by a former colleague before resigning and hopes to help report anonymously, I will not express any position on this issue and will not bear corresponding responsibility
前同事离职前提供并希望帮其匿名举报，本人不对该事件发表任何立场且不承担相应责任

Progression of Events
事件发展



Timeline
时间线

All audios recorded and saved (A-01 to A13)
已全部录音并保存（A-01至A-13）

Oct. 2016
Enrollment

2016年10月
入职

Nov. 2016
Sinotrans Issues
Report Issues
01 / 02 / 03 / 04 / 05

2016年11月
中外运事件
举报事件
01、02、03、04、05

Mar. 2017
Wang, Ning falsified my performance review from ME to BE (Chinaplex-16)

2017年03月
卢米埃2016年审项目评分
王宁并不是该项目的MIC
却恶意篡改该项目评分
评分由原先的ME（3分）
被恶意篡改为BE（1分）

Mar. 2017
Passed the probation period with the agreement of other engagements

2017年03月
在其他项目经理的肯定下
通过试用期

Jun. 2017
Wang, Ning maliciously slandered me again, and it caused the issues to be distorted and spread widely

2017年06月
绩效评估会议（小黑会）
王宁再次恶意中伤
导致事件被扭曲并广泛传播

Jul. 2017
Due to the spread of the issues, all bookings were withdrawn, the arrangements were scattered and chaotic

2017年07月
因事件传播导致第二年
booking全部撤回
后续项目零散混乱

Aug. 2017-May 2018
Audit quality defects occurred one after another
Report Issues
06 / 07 etc.

2017年08月-2018年05月
接连发现审计质量问题
举报事件
06、07等

Sep. 2018
Be informed that can't be promoted
Oct. 2018
Be asked to resign voluntarily

2018年09月
被通知无法晋升
2018年10月
被要求主动辞职（劝退）

Nov. 2018
Applied for internal transfer to FSI Group, both partners agreed, be booked to the FSI engagement

2018年11月
申请内部调动去审计三组
合伙人张哲已同意
简历经三组合伙人通过
并已参与项目

Nov. 2018
FSI Internal transfer rejected by Frank Li, withdrew all bookings of FSI Group, internal transfer failure

2018年11月
三组内部调动
被合伙人李思嘉拒绝
撤回所有booking并idle
内部调动失败

Nov. 2018
Reported to RRG through Speak Up
Report issues
01 / 04 / 05 / 06
No results received

2018年11月
通过正义之声向RRG举报
举报事件
01、04、05、06
至今未收到任何书面结果

Jul. 2019
Applied for internal transfer to DC, DC partner agreed, and participated engagement

2019年7月
申请内部调动去管理咨询
简历经管理咨询合伙人通过
并已参与项目

Jul. 2019
DC Internal transfer rejected by Audit G1, and disclosed my report details to DC, internal transfer failure

2019年7月
DC内部调动
再次被审计一组管理层拒绝
并向DC透露本人举报细节
导致内部调动再次失败

Oct. 2019
RRG engaged lawyer to interview me, queried my report issues with backstage data, no results received

2019年10月
RRG聘请律师与本人
就举报事件进行访谈
后台翻阅邮件、审计底稿
并反向质疑本人的举报细节
至今仍未收到任何结果

Nov. 2020
Another audit team colleague was promoted to manager by reporting (not disclose in this version)

2020年11月
其他审计组同事被delay
却因举报事件于11月通过
内部调动被晋升为经理
（本版本暂不披露）

Dec. 2020
Deloitte still has not processed my internal transfer application & no actions after more than 30 talks over 2 years...

2020年12月（未完待续）
经过长达2年超过30的沟通
谈话，德勤仍未对本人提出
内部调动申请作出任何处理
并仍在拖延问题，推卸责任
……

Conclusion
结语

1. I have communicated with Deloitte management and Deloitte Reputation and Risk Group (RRG) for more than 30 times for 2 years since 2018, requiring Deloitte to deal with audit quality reporting issues properly and remake a fair judgment on the impact of related issues on my performance review assessment. However, it is a pity that up to now, all the people involved in the reporting issues are still engaged in the audit engagements of A-share (PRC), H-share (HK) and US stock, and have been promoted accordingly. The above behavior of Deloitte ‘s toleration, connivance, shielding and concealment of the personnels involved in the audit quality problems has seriously damaged the order of domestic and foreign financial markets, affected the quality of audit reports, and brought huge risks to the investment decisions of domestic and foreign expected users of the report (R-02 / R-03 / P-01 / P-02).

2. At the same time, Deloitte has suspended my career development, engagement arrangement and promotion, ignored my application for internal transfer to another group or department, and intermittently forced me to engage in irrelevant work under unreasonable and unsuitable working environment (including but not limited to: dispatching and arranging other Deloitte entities and departments unrelated to the audit post), and implemented office joint bullying (including but not limited to) from dismissing (threatening employees to resign voluntarily by means of background investigation, so as not to pay the severance compensation) to PIP (i.e. Performance Improvement Plan, "Deloitte internal performance improvement plan" which is not in line with the labor law of the People's Republic of China. Through this approach, the Audit Group 1 of Beijing Branch compulsorily dismisses dozens of people after audit peak season every year to achieve the balance between personnel and cost, which seriously violates the labor law of the People's Republic of China (R-11)), even, when other audit team agreed to accept my secondment and transfer application, and has been booked in other audit team's engagement, Frank Li (the former leading partner of Audit Group 1, who is also involved in the "Deloitte Cancer Staff Issue" in 2017, repeatedly suppresses staffs, leaves no room for others) forcibly suspended my audit booking and required me to return to Audit Group 1 in idle state, and the Audit Group 1 Management repeatedly disclosed the details of the issues I reported to other Deloitte department partners and other unrelated personnels (seriously violating Deloitte's Non-Retaliation Policy and Speak Up Platform related confidentiality policy). Meanwhile, Deloitte's Reputation and Risk Group (RRG) has repeatedly communicated with Deloitte's management to disclose unauthorizedly the details of the reported issues, which seriously violates the confidentiality policy, and it is unable to answer my query about the violation of confidentiality policy during the issues investigation (P-01 / P-02 / P-04 / P-05). I reserve the right to investigate for legal liability (in accordance with the labor law of the People's Republic of China) in case of any adverse accident or special situation (including but not limited to: dismissal, personal safety threat, reputation damage, unreasonable work arrangement & office bullying, personal privacy leakage, and disclosure of confidential informations in the issues involved of this paper) after this paper is published to Deloitte (excluding the specific parties)(according to the labor law of the People's Republic of China, the civil code of the People's Republic of China, which came into effect on 1st January, 2021, and other relevant laws and regulations of the People's Republic of China).

3. A colleague of another audit group of Beijing branch (whose name is not disclosed for the time being in this version) who also reported audit quality problems (to be disclosed in the subsequent version) was not promoted in Oct. 2020, found that they were involved in a large-scale project suspected of 140 million tax evasion, which put pressure on Deloitte management and Deloitte reputation and risk group (RRG), Deloitte management and Deloitte reputation and risk group (RRG) calmed down the situation by reassessing the his performance review, while the audit quality problems of related engagement was covered up by Deloitte and was not disclosed to the public. Subsequently, the colleague was promoted to manager in AIA emerging service line in November 2020. However, I had already reported the above issues through the Deloitte Speak Up Platform as early as two years ago and put forward corresponding reasonable demands (including but not limited to: internal transfer such as group transfer and department transfer). Such a double standard to treat employees' reports differently is totally against Deloitte's 4 + 1 corporate culture, which is shocking. It shows that Deloitte has great problems in its attitude and way of handling reported issues. On the one hand, Deloitte collects unfavorable informations for itself through the Speak Up platform and assesses the risks to prevent and deal with relevant risks (but the whistleblowers themselves can not get any feedback, on the contrary, there are even risks of being treated differently); on the other hand, once problems are found, the handling results are not published, and conceal the truth the users and investors of the audit reports. At the same time, Deloitte's practice of calming down the situation by promoting whistleblowers is even more disrespectful. It also reflects the "one size fits all" problem that frequently occurs in Deloitte's performance review system. The dimensions of the performance review system are too few to objectively and truly reflect the employees' performance.The defects of the performance review system are that there are too few dimensions to objectively and truly reflect the employees' performance, and the performance depends entirely on the words of the immediate superior (and the leader's evaluation is also based on the evaluation of the party, which is not objective, unless when occurs serious problems). There is no reverse evaluation system (people are equal in their work, so they should evaluate each other instead of single line evaluation), which leads to a work atmosphere of flattery. Once the unfair score occurs, only by means of pressure such as reporting, can they win a fair evaluation for themselves, otherwise they will be inexplicably classified as the last ranking staff. As for the handling of the reported issues, it is determined by the amount of the reported items, not by the nature of the reported items themselves (ethics etc.): the more the amount of the reported items is, the more space the whistleblowers will have to recover for themselves; otherwise, the whistleblowers will be ignored and dealt with coldly (P-01 / P-02).

4. If Deloitte (excluding the specific parties) fails to make corresponding equal and fair treatment within 10 days after receiving this paper, I will take follow-up actions (including but not limited to: expand its internal influence in Deloitte, communicate with other relevant domestic and foreign regulators except China Securities Regulatory Commission (CSRC), and safeguard rights through domestic and foreign mass media, etc.) as appropriate until the problem is properly solved.

5. I have given sufficient time and opportunities to Deloitte management and Deloitte Reputation and Risk Group (RRG), but Deloitte has not paid enough attention to and repeatedly ignored to dealt with it, shielding and concealing, shirking responsibilities among partners (internal management confusion leads to multiple ineffective communication, increases communication cost and wastes valuable time). So far, Deloitte is fully responsible for the impact, consequences and the possible legal liability caused by the audit quality problems of related audit engagements, which I will not be held responsible for any above liability.

6. Since I joined Deloitte, I have worked together with some friendly teams and warm colleagues, and I also cherish and thank the colleagues who have helped me. However, I will not forget the injury caused to me by the audit teams involved in the above report issues. I hope to complete the action of safeguarding rights only with my own strength and without any help of external forces. I also hope that Deloitte management can seriously reflect on the appropriateness of employees' management methods, use wisdom to manage audit engagements and employees, be responsible for the signed audit reports through my cases, and avoid becoming a negative case in the audit industry .

Conclusion
结语

1. 本人从2018年至今，已与德勤管理层、德勤声誉与综合风险管理部（RRG）进行长达2年、超过30次的沟通，要求德勤方面就审计质量举报事件作出恰当处理、就相关事件对于本人绩效评分的影响重新作出公正评估。然而遗憾的是，截至目前，所有举报事件中的仍在职的涉事人员仍在从事A股、H股及美股的审计项目工作，并获得相应的晋升。以上关于德勤对审计质量问题涉事人员的姑息纵容和包庇隐瞒的行为，严重破坏国内外金融市场秩序，影响审计报告质量，为国内外报表预期使用者的投资决策带来巨大风险（R-02、R-03、P-01、P-02）。

2. 与此同时，而德勤方面却全面暂停本人职业发展、项目安排及晋升，对于本人申请转组、转部门工作置之不理，并间歇性强制本人从事不合理、不适宜的工作环境下的无关工作（包括但不限于：调派、安排与审计岗位无关的其他德勤实体及部门工作），实施（包括但不限于）由劝退（以背景调查威胁员工自己主动辞职，借此不必支付离职补偿金）到PIP（即：Performance Improvement Plan，不符合《中华人民共和国劳动法》的“德勤内部绩效改善计划”，北京分所审计一组每年通过此做法在审计忙季后强制劝退数十人，达到人员与成本平衡，严重违反《中华人民共和国劳动法》（R-11））、再到其他审计组同意接收借调及转组且已经在其他审计组开展审计工作之后，原一组领导合伙人李思嘉（Frank Li，亦为2017年“德勤癌症女员工事件”涉事合伙人，三番五次对员工实施打压，做事不留后路）强行将本人项目工作暂停，并要求重新回到一组暂停一切工作（idle），以及审计一组管理层多次向德勤其他部门合伙人及审计项目组无关人员泄露本人举报事件具体细节（严重违反《德勤免遭报复政策》及正义之声举报平台相关保密政策）等行为联合打压。与此同时，德勤声誉与综合风险管理部（RRG）多次与德勤管理层沟通透露举报事件细节，严重违反保密政策，对本人提出的关于事件调查中违反保密政策的做法的质疑无法作出回答（P-01、P-02、P-04、P-05）。若在本文发布给德勤（不包括特定方）后有任何对本人不利的意外或特殊状况发生（包括但不限于：辞退、人身安全威胁、名誉受损、不合理的工作安排及打压、本人个人隐私、及本文所涉及事件中的机密信息泄露等），本人保留追究法律责任权利（依据《中华人民共和国劳动法》、2021年1月1日生效的《中华人民共和国民法典》及中华人民共和国其他相关法律法规）。

3. 同样举报审计质量问题（将在后续版本中详细披露）的北京分所其他审计组同事（本文版本暂不透露其姓名），2020年10月未获得晋升后，通过其举报发现所参与某大型项目涉嫌1.4亿巨额偷逃税事项向德勤管理层及德勤声誉与综合风险管理部（RRG）施压，德勤管理层及德勤声誉与综合风险管理部（RRG）则通过重新处理和评价该员工绩效将事态平息，而相关项目审计质量问题则被德勤掩盖且并未对外公布。随后，该员工于2020年11月在审计咨询部门（AIA-Emerging Service Line）晋升为经理。然而，本人早在两年前就已通过正义之声平台进行举报并提出相应合理诉求（包括但不限于：转组、转部门等内部调动），如此双重标准区别对待员工举报问题，完全违背德勤4+1企业文化，令人震惊。由此可见，德勤在处理举报事件的态度与方式存在很大问题，一方面是通过举报平台为自身收集不利情报并评估风险以防范应对（但举报者本身并不能得到任何反馈，反而还有被区别对待的风险）；另一方面一旦发现问题，处理结果并不对外公布，并对报表预期使用者及投资者隐瞒真相，同时，德勤通过让举报者晋升的方式平息事态的做法，更令人不齿，也侧面反映出德勤绩效评价体系屡屡发生的“一刀切”问题，绩效评价体系缺陷体现在设置维度过少，无法客观真实反映工作表现，绩效好坏完全凭借直属上级一句话（且该领导的评判标准也基于别人对当事人的评价，并不客观，只有再举报案件发生时，才会对当事人所参与项目的其他同事进行访谈收集反馈），没有设置反向评价体系（人与人在工作中是平等的，理应互相评价，而非单线评价），造成阿谀奉承的工作风气，一旦不公正评分发生，只有通过举报等施压手段，才能为自己争取到公正的评价，否则就被莫名其妙归类为末位淘汰的劝退人员。而对于举报事项的处理，则以举报金额大小定性，并非举报事项性质本身：举报金额越重大，则举报者为自己挽回的余地就越大，否则对举报者置之不理并冷处理（P-01、P-02）。

4. 德勤（不包括特定方）收到本文起10日内，若仍未作出相应的对等公平处理，本人将视情况采取后续行动（包括但不限于：扩大德勤中国内部影响范围，与除中国证监会外的海内外其他相关监管机构沟通，通过国内外媒体舆论进行维权等），直至问题妥善解决。

5. 本人已经给予德勤管理层、声誉与综合风险管理部（RRG）足够的时间和机会，而德勤一次次不予以重视和处理，包庇隐瞒、合伙人之间互相推卸责任（内部管理混乱导致多次无效沟通，增加沟通成本，浪费宝贵时间），至此带来的影响与后果、相关审计项目质量问题所导致可能面临的法律责任，由德勤全部负责，亦与本人无关。

6. 本人从入职德勤至今，遇到过氛围友好的团队和热情善良的同事，也非常珍惜和感谢帮助过本人的同事们。但上述事件所涉及审计项目及其团队对本人造成的伤害，本人也不会忘记。本人希望不借助外力，仅凭自己的力量，完成维权的行动。也希望通过本人的案例，德勤管理层可以认真反思员工的管理方式是否适当，运用智慧管理好项目和员工，为自己签过的审计报告负责，避免沦为同行业的反面案例。

Appendix
附录

References and Notes
引用与注释



	Report Issue 01 举报事件01	Report Issue 02 举报事件02	Report Issue 03 举报事件03	Report Issue 04 举报事件04	Report Issue 05 举报事件05	Report Issue 06 举报事件06	Report Issue 07 举报事件07	Report Issue 08 举报事件08	Report Issue 09 举报事件09	Report Issue 10 举报事件10
R-01	Y	Y	Y		Y	Y	Y	Y	Y	Y
R-02	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
R-03	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
R-04	Y	Y	Y			Y	Y	Y	Y	Y
R-05	Y	Y	Y			Y	Y	Y	Y	Y
R-06	Y	Y	Y			Y	Y	Y	Y	Y
R-07			Y			Y		Y	Y	Y
R-08	Y	Y	Y			Y	Y	Y	Y	Y
R-09										Y
R-10	Y	Y	Y			Y	Y	Y	Y	Y
R-11					Y					
R-12	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
P-01	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
P-02	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
P-03								Y	Y	
P-04	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
P-05	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

*Y indicates that the issue has involved the violation content of related references and notes.「Report Issue 01」as an example, other report issues are omitted.
*Y表示该事件涉及了相关引用与注释的违反内容。以「举报事件01」为例，其他举报事件略。

R-01：

《中国注册会计师审计准则问题解答第1号——职业怀疑》 http://www.gov.cn/zwgk/2013-11/01/content_2519386.htm

一、什么是职业怀疑？答：职业怀疑，是指注册会计师执行审计业务的一种态度，包括采取质疑的思维方式，对可能表明由于错误或舞弊导致错报的迹象保持警觉，以及对审计证据进行审慎评价。可以从以下方面理解职业怀疑：

1. 职业怀疑在本质上要求秉持一种质疑的理念。这种理念促使注册会计师在考虑相关信息和得出结论时采取质疑的思维方式。在这种理念下，注册会计师具有批判和质疑的精神，摒弃“存在即合理”的逻辑思维，寻求事物的真实情况。注册会计师不应不假思索全盘接受被审计单位提供的证据和解释，也不应轻易相信过分理想的结果或太多巧合的情况。

2. 职业怀疑要求对引起疑虑的情形保持警觉。这些情形包括但不限于：相互矛盾的审计证据；引起对文件记录或对询问答复的可靠性产生怀疑的信息；明显不合商业情理的交易或安排；其他表明可能存在舞弊的情况；表明需要实施除审计准则规定外的其他审计程序的情形（参见《中国注册会计师审计准则第1101号——注册会计师的总体目标和审计工作的基本要求》第三十四条第（一）项）。

3. 职业怀疑要求审慎评价审计证据。审计证据包括支持和印证管理层认定的信息，也包括与管理层认定相互矛盾的信息。审慎评价审计证据包括质疑相互矛盾的审计证据、文件记录和对询问的答复以及从管理层和治理层获得的其他信息的可靠性，而非机械完成审计准则要求实施的审计程序。在怀疑信息的可靠性或发现舞弊迹象时（例如，在审计过程中识别出的情况使注册会计师认为文件可能是伪造的或文件中的某些信息已被篡改），注册会计师需要作出进一步调查，并确定需要修改哪些审计程序或实施哪些追加的审计程序。需要强调的是，虽然注册会计师需要在审计成本与信息的可靠性之间进行权衡，但是，审计中的困难、时间或成本等事项本身，不能作为省略不可替代的审计程序或满足于说服力不足的审计证据的理由。

三、哪些情形会阻碍注册会计师保持职业怀疑？答：审计准则要求注册会计师在审计过程中保持职业怀疑，然而某些情形可能导致注册会计师在获取、评价和解释信息时过分盲目相信客户或倾向于迎合客户的偏好，而不是考虑财务报表使用者的需求。审计实务中，可能阻碍注册会计师保持职业怀疑的情形包括：

1. 审计环境中的某些情况可能会引发动机和压力，使注册会计师产生偏见，从而阻碍注册会计师恰当保持职业怀疑。例如，建立或保持长期审计业务关系，避免与管理层产生重大冲突，在被审计单位发布财务报表期限之前出具审计报告，应被审计单位的要求出具无保留意见的审计报告，达到被审计单位的高满意度，降低审计成本，或搭售其他服务等。

3. 其他情况也可能阻碍注册会计师恰当保持职业怀疑。例如，审计的时间安排和工作量要求可能对项目合伙人和其他项目组成员造成压力，促使他们过快完成审计业务，导致他们仅获取容易取得的审计证据而非相关、可靠的审计证据，获取并不充分的审计证据，或过分倚重能够证实财务报表认定的证据而没有充分考虑反面证据。

四、如何在会计师事务所层面和项目组层面强化保持职业怀疑的必要性？答：注册会计师保持职业怀疑，不仅受到个人的职业道德、知识水平和执业经验的影响，而且还受到所在会计师事务所的文化和机制，以及所在项目组的影响。

（一）在会计师事务所层面营造保持职业怀疑的环境《质量控制准则第5101号——会计师事务所对执行财务报表审计和审阅、其他鉴证和相关服务业务实施的质量控制》要求会计师事务所建立并保持质量控制制度，以合理保证会计师事务所及其人员遵守职业准则和适用的法律法规的规定。这包括制定引导注册会计师在审计中保持职业怀疑的下列政策和程序：

1. 培育以质量为导向的文化。如果会计师事务所的领导层强调保持职业怀疑的“高层基调”，再加上支持性的内部文化，在很大程度上能够提高会计师事务所的审计质量。反之，如果会计师事务所领导层过于强调收入和利润增长，而非审计质量，就会削弱职业怀疑的保持。因此，会计师事务所领导层应当建立重视质量的机制，树立质量至上的意识，并通过清晰、一致及经常的行动示范和信息传达，强调质量控制政策和程序的重要性。会计师事务所可以通过培训、研讨班、会议、正式或非正式的谈话、职责说明、新闻通讯或简要备忘录等形式传达信息，并将其体现在内部文件、培训资料以及对合伙人及员工的评价程序中，以支持和强化会计师事务所对质量的重视以及如何切实实现高质量的认识。

2. 建立重视质量的机制。会计师事务所的业绩评价、薪酬和晋升机制会促进或削弱审计实务中对职业怀疑的保持程度，这取决于这些机制如何设计和执行。例如，如果会计师事务所的晋升机制过于强调拓展市场、承揽业务、降低审计成本或建立和保持审计客户关系，而对开展高质量的审计重视不够，则会计师事务所的人员可能认为这些目标对于其实现晋升、拿到高薪或保住职位比保持职业怀疑更重要。

3. 加强培训。会计师事务所人员是否能够保持职业怀疑，很大程度上取决于其胜任能力。会计师事务所需要向所有级别人员提供适当的培训，使其具备执行具体审计业务所必需的知识、技能和能力。培训方式可以包括“干中学”、在职培训、由经验丰富的员工提供指导等。

*The laws, regulations and accounting standards quoted in this paper are subject to the version issued by the relevant departments of the People's Republic of China. If Deloitte's internal audit policies, professional ethics and independence principles are inconsistent with the relevant laws and regulations of the People's Republic of China, the relevant laws and regulations of the People's Republic of China shall prevail.
*本文中引用法律法规、会计准则均以中华人民共和国相关部门颁布版本为准，德勤内部审计政策、职业操守、独立性原则若与中华人民共和国相关法律法规相悖，则以中华人民共和国相关法律法规为准。

R-01：

《中国注册会计师审计准则问题解答第1号——职业怀疑》 http://www.gov.cn/zwgk/2013-11/01/content_2519386.htm

(续)

（二）在项目组层面强调保持职业怀疑的必要性项目合伙人对审计业务的总体质量负责，因此需要在审计业务的所有阶段通过行动示范和相关信息的传达，向项目组强调质量至上和保持职业怀疑的重要性。体现保持职业怀疑的方式可能包括：

1. 项目组就财务报表存在重大错报的可能性进行讨论。在识别和评估重大错报风险时，项目组需要对财务报表存在重大错报的可能性进行讨论。讨论内容包括财务报表易于发生由于舞弊导致的重大错报的方式和领域，包括舞弊可能如何发生。在讨论过程中，项目组成员不应假定管理层和治理层是正直和诚信的。这种讨论可以为项目组成员交流和分享新信息提供平台，其本身是强化职业怀疑的一种体现。

2. 项目合伙人和项目组其他关键成员及时进行指导、监督与复核。项目合伙人和项目组其他关键成员积极参与指导、监督与复核其他项目组成员的工作，及时识别出需要解决或特殊考虑的事项，对于强化整个项目组的职业怀疑也是非常重要的。项目合伙人和项目组其他关键成员在指导和复核已执行的工作时，尤其是复核关键判断领域和特别风险等事项时，可以向经验较少的项目组成员传授大量知识和经验，从而帮助其形成一种批判和质疑的思维方式。例如，项目合伙人可以帮助经验较少的人员识别异常事项或与其他审计证据不一致的事项。及时复核还使得重大事项（例如，对关键领域作出的判断，尤其是执行业务过程中识别出的疑难问题或争议事项）能够在审计报告日或之前得以解决。在履行监督职责时，项目合伙人有责任强调需要在审计过程中保持质疑的思维方式并在收集和评价证据时保持职业怀疑。

3. 就疑难问题进行咨询。就疑难问题进行咨询是保持职业怀疑的一种体现。对于疑难问题和争议事项，项目组应当进行适当咨询，并恰当执行咨询形成的结论。对于意见分歧，只有问题得到解决，才可以签署报告。（等）

违反内容：

审计中的困难、时间或成本等事项本身，不能作为省略不可替代的审计程序或满足于说服力不足的审计证据的理由。（等）

*The laws, regulations and accounting standards quoted in this paper are subject to the version issued by the relevant departments of the People's Republic of China. If Deloitte's internal audit policies, professional ethics and independence principles are inconsistent with the relevant laws and regulations of the People's Republic of China, the relevant laws and regulations of the People's Republic of China shall prevail.
*本文中引用法律法规、会计准则均以中华人民共和国相关部门颁布版本为准，德勤内部审计政策、职业操守、独立性原则若与中华人民共和国相关法律法规相悖，则以中华人民共和国相关法律法规为准。

R-02: **《会计师事务所质量控制准则第5101号——业务质量控制》及指南** http://kjs.mof.gov.cn/zhengcefabu/202012/t20201202_3632177.htm

违反内容：

会计师事务所制定的质量控制政策和程序，要确保其能够接收到有关质量方面的投诉和指控，及时、专业和公正地对投诉和指控进行调查，以及根据调查结果作出适当的处理。会计师事务所还应表明所有的投诉和指控都将得到记录、调查并会将结果反馈给投诉和指控人。反馈调查结果通常采取书面形式。

违反内容：

第三章 对业务质量承担的领导责任

第十条 会计师事务所的领导层应当树立质量至上的意识。会计师事务所应当通过下列措施实现质量控制的目标：

（一）合理确定管理责任，以避免重商业利益轻业务质量；

（二）建立以质量为导向的业绩评价、薪酬及晋升的政策和程序；

（三）投入足够的资源制定和执行质量控制政策和程序，并形成相关文件记录。

违反内容：

第三节 意 见 分 歧

第四十八条 会计师事务所应当制定政策和程序，以处理和解决项目组内部、项目组与被咨询者之间以及项目负责人与项目质量控制复核人员之间的意见分歧。形成的结论应当得以记录和执行。

第四十九条 只有意见分歧问题得到解决，项目负责人才能出具报告。

R-03 **证券期货违法线索网络举报系统** http://neris.csrc.gov.cn/jubaozhongxin/ReportAction_getCaseByCaseId.action

中国证监会关于2020年11月06日、2020年12月14日举报的回复：

您的材料已转相关部门

*The laws, regulations and accounting standards quoted in this paper are subject to the version issued by the relevant departments of the People's Republic of China. If Deloitte's internal audit policies, professional ethics and independence principles are inconsistent with the relevant laws and regulations of the People's Republic of China, the relevant laws and regulations of the People's Republic of China shall prevail.
*本文中引用法律法规、会计准则均以中华人民共和国相关部门颁布版本为准，德勤内部审计政策、职业操守、独立性原则若与中华人民共和国相关法律法规相悖，则以中华人民共和国相关法律法规为准。

R-04 **中国注册会计师审计准则第1101号——财务报表审计的目标和一般原则** http://kjs.mof.gov.cn/zhuantilanmu/kuaijizhunzeshishi/zyzz/200806/t20080618_46271.html

违反内容：

第三章 与财务报表审计相关的职业道德要求

第六条 注册会计师应当遵守相关的职业道德规范，恪守独立、客观、公正的原则，保持专业胜任能力和应有的关注，并对执业过程中获知的信息保密。

违反内容：

第三章 与财务报表审计相关的职业道德要求

第八条 注册会计师应当按照审计准则的规定执行审计工作。

违反内容：

第五章 职业怀疑态度

第十一条 在计划和实施审计工作时，注册会计师应当保持职业怀疑态度，充分考虑可能存在导致财务报表发生重大错报的情形。

违反内容：

第五章 职业怀疑态度

第十二条 职业怀疑态度是指注册会计师以质疑的思维方式评价所获取审计证据的有效性，并对相互矛盾的审计证据，以及引起对文件记录或管理层和治理层提供的信息的可靠性产生怀疑的审计证据保持警觉。

*The laws, regulations and accounting standards quoted in this paper are subject to the version issued by the relevant departments of the People's Republic of China. If Deloitte's internal audit policies, professional ethics and independence principles are inconsistent with the relevant laws and regulations of the People's Republic of China, the relevant laws and regulations of the People's Republic of China shall prevail.
*本文中引用法律法规、会计准则均以中华人民共和国相关部门颁布版本为准，德勤内部审计政策、职业操守、独立性原则若与中华人民共和国相关法律法规相悖，则以中华人民共和国相关法律法规为准。

R-05 **中国注册会计师审计准则第1211号——了解被审计单位及其环境并评估重大错报风险** http://kjs.mof.gov.cn/zhuantilanmu/kuaijizhunzeshishi/zyzz/200806/t20080618_46262.html

违反内容：

第三章 了解被审计单位及其环境

第一节 总 体 要 求

第十九条 注册会计师应当从下列方面了解被审计单位及其环境：

（一）行业状况、法律环境与监管环境以及其他外部因素；

（二）被审计单位的性质；

（三）被审计单位对会计政策的选择和运用；

（四）被审计单位的目标、战略以及相关经营风险；

（五）被审计单位财务业绩的衡量和评价；

（六）被审计单位的内部控制。

违反内容：

第四章 了解被审计单位的内部控制

第一节 内部控制的内涵和要素

第四十五条 注册会计师应当了解与审计相关的内部控制以识别潜在错报的类型，考虑导致重大错报风险的因素，以及设计和实施进一步审计程序的性质、时间和范围。

第四十六条 内部控制是被审计单位为了合理保证财务报告的可靠性、经营的效率和效果以及对法律法规的遵守，由治理层、管理层和其他人员设计和执行的政策和程序。

第四十七条 内部控制包括下列要素：

（一）控制环境；

（二）风险评估过程；

（三）信息系统与沟通；

（四）控制活动；

（五）对控制的监督。

本准则所称的内部控制包括本条前款所述的五项要素；本准则所称的控制包括本条前款所述的一项或多项要素，或要素表现出的各个方面。

*The laws, regulations and accounting standards quoted in this paper are subject to the version issued by the relevant departments of the People's Republic of China. If Deloitte's internal audit policies, professional ethics and independence principles are inconsistent with the relevant laws and regulations of the People's Republic of China, the relevant laws and regulations of the People's Republic of China shall prevail.
*本文中引用法律法规、会计准则均以中华人民共和国相关部门颁布版本为准，德勤内部审计政策、职业操守、独立性原则若与中华人民共和国相关法律法规相悖，则以中华人民共和国相关法律法规为准。

R-05 **中国注册会计师审计准则第1211号——了解被审计单位及其环境并评估重大错报风险** http://kjs.mof.gov.cn/zhuantilanmu/kuaijizhunzeshishi/zyzz/200806/t20080618_46262.html

(续)

违反内容：

第六节 控 制 环 境

第六十六条 注册会计师应当了解控制环境。

控制环境包括治理职能和管理职能，以及治理层和管理层对内部控制及其重要性的态度、认识和措施。

第六十七条 在评价控制环境的设计和实施情况时，注册会计师应当了解管理层在治理层的监督下，是否营造并保持了诚实守信和合乎道德的文化，以及是否建立了防止或发现并纠正舞弊和错误的恰当控制。

第六十八条 在评价控制环境的设计时，注册会计师应当考虑构成控制环境的下列要素，以及这些要素如何被纳入被审计单位业务流程：

（一）对诚信和道德价值观念的沟通与落实；

（二）对胜任能力的重视；

（三）治理层的参与程度；

（四）管理层的理念和经营风格；

（五）组织结构；

（六）职权与责任的分配；

（七）人力资源政策与实务。

违反内容：

第九节 控 制 活 动

第八十八条 注册会计师应当了解职责分离，主要包括了解被审计单位如何将交易授权、交易记录以及资产保管等职责分配给不同员工，以防范同一员工在履行多项职责时可能发生的舞弊或错误。

违反内容：

第十节 对控制的监督

第九十三条 注册会计师应当了解被审计单位对控制的持续监督活动和专门的评价活动。

持续的监督活动通常贯穿于被审计单位的日常经营活动与常规管理工作中。

被审计单位可能使用内部审计人员或具有类似职能的人员对内部控制的设计和执行进行专门的评价。

*The laws, regulations and accounting standards quoted in this paper are subject to the version issued by the relevant departments of the People's Republic of China. If Deloitte's internal audit policies, professional ethics and independence principles are inconsistent with the relevant laws and regulations of the People's Republic of China, the relevant laws and regulations of the People's Republic of China shall prevail.
*本文中引用法律法规、会计准则均以中华人民共和国相关部门颁布版本为准，德勤内部审计政策、职业操守、独立性原则若与中华人民共和国相关法律法规相悖，则以中华人民共和国相关法律法规为准。

R-05 **中国注册会计师审计准则第1211号——了解被审计单位及其环境并评估重大错报风险** http://kjs.mof.gov.cn/zhuantilanmu/kuaijizhunzeshishi/zyzz/200806/t20080618_46262.html

(续)

违反内容：

第五章 评估重大错报风险

第一节 识别和评估财务报表层次和认定层次的重大错报风险

第九十八条 注册会计师应当关注下列事项和情况可能表明被审计单位存在重大错报风险：

（十七）内部控制薄弱；（等）

第一百条 财务报表层次的重大错报风险很可能源于薄弱的控制环境。

薄弱的控制环境带来的风险可能对财务报表产生广泛影响，难以限于某类交易、账户余额、列报，注册会计师应当采取总体应对措施。

违反内容：

第六章 与治理层和管理层的沟通

第一百一十四条 注册会计师应当及时将注意到的内部控制设计或执行方面的重大缺陷告知适当层次的管理层或治理层。

第一百一十五条 如果识别出被审计单位未加控制或控制不当的重大错报风险，或认为被审计单位的风险评估过程存在重大缺陷，注册会计师应当就此类内部控制缺陷与治理层沟通。

*The laws, regulations and accounting standards quoted in this paper are subject to the version issued by the relevant departments of the People's Republic of China. If Deloitte's internal audit policies, professional ethics and independence principles are inconsistent with the relevant laws and regulations of the People's Republic of China, the relevant laws and regulations of the People's Republic of China shall prevail.
*本文中引用法律法规、会计准则均以中华人民共和国相关部门颁布版本为准，德勤内部审计政策、职业操守、独立性原则若与中华人民共和国相关法律法规相悖，则以中华人民共和国相关法律法规为准。



R-06 **中国注册会计师审计准则第1301号——审计证据** http://kjs.mof.gov.cn/zhuantilanmu/kuaijizhunzeshishi/zyzz/200806/t20080618_46277.html

违反内容：

第二章 审计证据的充分性和适当性

第七条 注册会计师应当保持职业怀疑态度，运用职业判断，评价审计证据的充分性和适当性。（等）

R-07 **中国注册会计师审计准则第1501号——审计报告** http://kjs.mof.gov.cn/zhuantilanmu/kuaijizhunzeshishi/zyzz/200806/t20080618_46297.html

违反内容：

第三章 审计报告的基本内容

第十四条 管理层对财务报表的责任段应当说明，按照适用的会计准则和相关会计制度的规定编制财务报表是管理层的责任，这种责任包括：

（一）设计、实施和维护与财务报表编制相关的内部控制，以使财务报表不存在由于舞弊或错误而导致的重大错报；（等）

R-08 **中国注册会计师审计准则第1131号——审计工作底稿** http://kjs.mof.gov.cn/zhuantilanmu/kuaijizhunzeshishi/zyzz/200806/t20080618_46268.html

相关内容

R-09 **中国注册会计师审计准则第1311号——存货监盘** http://kjs.mof.gov.cn/zhuantilanmu/kuaijizhunzeshishi/zyzz/200806/t20080618_46276.html

相关内容

R-10 **中国注册会计师审计准则第1141号——财务报表审计中对舞弊的考虑** http://kjs.mof.gov.cn/zhuantilanmu/kuaijizhunzeshishi/zyzz/200806/t20080618_46267.html

相关内容

*The laws, regulations and accounting standards quoted in this paper are subject to the version issued by the relevant departments of the People's Republic of China. If Deloitte's internal audit policies, professional ethics and independence principles are inconsistent with the relevant laws and regulations of the People's Republic of China, the relevant laws and regulations of the People's Republic of China shall prevail.
*本文中引用法律法规、会计准则均以中华人民共和国相关部门颁布版本为准，德勤内部审计政策、职业操守、独立性原则若与中华人民共和国相关法律法规相悖，则以中华人民共和国相关法律法规为准。

R-11 **中华人民共和国劳动法** http://www.gov.cn/banshi/2005-05/25/content_905.htm

违反内容：

第二十五条　劳动者有下列情形之一的，用人单位可以解除劳动合同：

（一）在试用期间被证明不符合录用条件的；

（二）严重违反劳动纪律或者用人单位规章制度的；

（三）严重失职，营私舞弊，对用人单位利益造成重大损害的；

（四）被依法追究刑事责任的。

违反内容：

第二十六条　有下列情形之一的，用人单位可以解除劳动合同，但是应当提前三十日以书面形式通知劳动者本人：

（一）劳动者患病或者非因工负伤，医疗期满后，不能从事原工作也不能从事由用人单位另行安排的工作的；

（二）劳动者不能胜任工作，经过培训或者调整工作岗位，仍不能胜任工作的；

（三）劳动合同订立时所依据的客观情况发生重大变化，致使原劳动合同无法履行，经当事人协商不能就变更劳动合同达成协议的。

违反内容：

用人单位依据本条规定裁减人员，在六个月内录用人员的，应当优先录用被裁减的人员。

第二十八条　用人单位依据本法第二十四条、第二十六条、第二十七条的规定解除劳动合同的，应当依照国家有关规定给予经济补偿。

违反内容：

第二十九条　劳动者有下列情形之一的，用人单位不得依据本法第二十六条、第二十七条的规定解除劳动合同：

（一）患职业病或者因工负伤并被确认丧失或者部分丧失劳动能力的；

（二）患病或者负伤，在规定的医疗期内的；

（三）女职工在孕期、产期、哺乳期内的；

（四）法律、行政法规规定的其他情形。

*The laws, regulations and accounting standards quoted in this paper are subject to the version issued by the relevant departments of the People's Republic of China. If Deloitte's internal audit policies, professional ethics and independence principles are inconsistent with the relevant laws and regulations of the People's Republic of China, the relevant laws and regulations of the People's Republic of China shall prevail.
*本文中引用法律法规、会计准则均以中华人民共和国相关部门颁布版本为准，德勤内部审计政策、职业操守、独立性原则若与中华人民共和国相关法律法规相悖，则以中华人民共和国相关法律法规为准。

R-11 **中华人民共和国劳动法** http://www.gov.cn/banshi/2005-05/25/content_905.htm

(续)

违反内容：

第三十条　用人单位解除劳动合同，工会认为不适当的，有权提出意见。如果用人单位违反法律、法规或者劳动合同，工会有权要求重新处理；劳动者申请仲裁或者提起诉讼的，工会应当依法给予支持和帮助。

违反内容：

第三十二条　有下列情形之一的，劳动者可以随时通知用人单位解除劳动合同：

（一）在试用期内的；

（二）用人单位以暴力、威胁或者非法限制人身自由的手段强迫劳动的；

（三）用人单位未按照劳动合同约定支付劳动报酬或者提供劳动条件的。

违反内容：

第四十一条　用人单位由于生产经营需要，经与工会和劳动者协商后可以延长工作时间，一般每日不得超过一小时；因特殊原因需要延长工作时间的，在保障劳动者身体健康的条件下延长工作时间每日不得超过三小时，但是每月不得超过三十六小时。

违反内容：

第四十四条　有下列情形之一的，用人单位应当按照下列标准支付高于劳动者正常工作时间工资的工资报酬：

（一）安排劳动者延长工作时间的，支付不低于工资的百分之一百五十的工资报酬；

（二）休息日安排劳动者工作又不能安排补休的，支付不低于工资的百分之二百的工资报酬；

（三）法定休假日安排劳动者工作的，支付不低于工资的百分之三百的工资报酬。

违反内容：

第九十条　用人单位违反本法规定，延长劳动者工作时间的，由劳动行政部门给予警告，责令改正，并可以处以罚款。

*德勤华永会计师事务所（特殊普通合伙）北京分所经员工集体举报曾于2015年8月4日受到北京市人力资源和社会保障局因违法延长劳动者工作时间处罚款人民币九万六千元整（决定文书号：京人社劳监罚字〔2015〕第002号）。

*其他违规事项（如：合伙人通过秘书向员工违规索取发票报销个人餐补等费用，恶意克扣差补、不按工时发放加班费等问题）将依据中华人民共和国相关法律法规在后续版本中进行分析与披露。

*The laws, regulations and accounting standards quoted in this paper are subject to the version issued by the relevant departments of the People's Republic of China. If Deloitte's internal audit policies, professional ethics and independence principles are inconsistent with the relevant laws and regulations of the People's Republic of China, the relevant laws and regulations of the People's Republic of China shall prevail.
*本文中引用法律法规、会计准则均以中华人民共和国相关部门颁布版本为准，德勤内部审计政策、职业操守、独立性原则若与中华人民共和国相关法律法规相悖，则以中华人民共和国相关法律法规为准。

R-11 **中华人民共和国劳动法** http://www.gov.cn/banshi/2005-05/25/content_905.htm

(续) 违反内容：

第九十一条　用人单位有下列侵害劳动者合法权益情形之一的，由劳动行政部门责令支付劳动者的工资报酬、经济补偿，并可以责令支付赔偿金：

（一）克扣或者无故拖欠劳动者工资的；

（二）拒不支付劳动者延长工作时间工资报酬的；

（三）低于当地最低工资标准支付劳动者工资的；

（四）解除劳动合同后，未依照本法规定给予劳动者经济补偿的。

R-12 **中国注册会计师行业管理信息系统** https://cmispub.cicpa.org.cn/cicpa2_web/public/query0/2/00.shtml

*The laws, regulations and accounting standards quoted in this paper are subject to the version issued by the relevant departments of the People's Republic of China. If Deloitte's internal audit policies, professional ethics and independence principles are inconsistent with the relevant laws and regulations of the People's Republic of China, the relevant laws and regulations of the People's Republic of China shall prevail.
*本文中引用法律法规、会计准则均以中华人民共和国相关部门颁布版本为准，德勤内部审计政策、职业操守、独立性原则若与中华人民共和国相关法律法规相悖，则以中华人民共和国相关法律法规为准。

P-01 **德勤中国员工手册（第二版）** http://inet.deloitte.com.cn/hr/Documents/HR_Handbook_CN.pdf

违反内容：

4.1 全球执业准则及《职业道德及专业行为守则》：指引我们的员工

尊重、多元化及公平待遇

我们营造我们的人员之间尊重、礼貌、公正、促进公平机会的文化和工作环境。

我们鼓励及珍惜德勤内多样化的人才、观点、才能及经验。

我们创建不仅满足个人需求同时发挥人才所长的包容工作环境。

我们不容忍工作环境中的骚扰或不公平歧视。

违反内容：

我们承诺为促进社会积极变革做出表率。

反腐败

我们反对腐败，既不行贿受贿，也不索贿或允许任何其他方代表我们行贿受贿。

我们全力支持消除腐败和金融犯罪。

违反内容：

5.8 反歧视 及 反骚扰政策

德勤致力于营造互相尊重和包容的工作环境，以吸引、留住和鼓励多样化的人才蓬勃发展。德勤“共同价值观”和《全球执业准则》均体现出这一点。本政策进一步表明了德勤为员工提供包容和互相尊重的工作场所的承诺，使所有人免受骚扰、性骚扰和歧视，每个人均被以礼相待，享有尊严、尊重和平等的成功机会。令人反感或冒犯、使他人尴尬或恐吓他人的行为，无论是否故意为之，均违背了德勤的共同价值观和《职业道德及专业行为守则》。德勤旨在于任何问题出现时及时解决，并始终遵循适用的法律公正及时地解决相关投诉。

骚扰通过营造一个令人生畏或充满敌意的工作环境来对个人的工作表现造成可能的干扰（但不一定对工作或雇佣造成影响），便可视为骚扰。骚扰可能明显或不易察觉，可能有意或无意为之，且通常在权力被滥用时发生。骚扰包括但不限于：

•众所周知或理应知悉是令人反感、生畏和 或蒙羞的言论或行为，或可能会被客观的个人认为是实施骚扰的行为。

•令人困扰的行为，表现为反复出现、充 满敌意或不受欢迎的行为；侵犯专业人员尊严或身心健全，并导致有害工作环境的言论、行为、举止或不当的形象展示。

•专业人员所做的或针对其做出的、涉及歧视的辱骂或不可接受的言行（如下文所述）， 且这些言论或行为众所周知或理应知悉是不可接受的。 其可以表现为多种方式，包括但不限于不受欢迎的追求、暗示性话语、攻击性和 或贬损性言论，或令专业人员感到羞辱的玩笑。

•通过孤立致使其无法在团队工作环境中发挥作用或完成任务，从而造成骚扰。

*The laws, regulations and accounting standards quoted in this paper are subject to the version issued by the relevant departments of the People's Republic of China. If Deloitte's internal audit policies, professional ethics and independence principles are inconsistent with the relevant laws and regulations of the People's Republic of China, the relevant laws and regulations of the People's Republic of China shall prevail.
*本文中引用法律法规、会计准则均以中华人民共和国相关部门颁布版本为准，德勤内部审计政策、职业操守、独立性原则若与中华人民共和国相关法律法规相悖，则以中华人民共和国相关法律法规为准。

P-01 **德勤中国员工手册（第二版）** http://inet.deloitte.com.cn/hr/Documents/HR_Handbook_CN.pdf

(续) 违反内容：

5.5 纪律处分政策及程序

政策及程序

所有员工均应遵守德勤中国的各项政策和程序。

· 任何员工若违反德勤中国依法制定的各项政策或程序，将可能受到处分。每一位员工均有责任遵守德勤中国的各项政策。

· 一般而言，制订 纪律处分程序的目的在于补救而非惩罚性。但是，如果在综合所有相关事实和情况后，所犯的违纪行为被判断为非常严重或非常恶劣，公司将采取相应的处分措施。这些措施可能是严厉的或者是惩罚性的，甚至包括终止雇佣合同。

· 处分措施的动议通常由综合风险管理部、人力资源部或德勤中国其他适当的部门经咨询合适人士后提出，咨询的人士包括首席执行官、德勤中国理事会、管理层、各业务部门领导人、法律专家。

· 拟议受处分的个人姓名和所属部门都不应向上述处理处分事务人员以外的人士披露。

· 公司对个别人员采取处分措施之前，将给予其就所指控的违纪行为提 供资料的机会，并进行处分面谈。

· 是否需要采取处分措施以及处分措施的严厉程度，将依据所违反公司政策与程序的事实和情况作出判断。

· 通常情况下，当员工受到 纪律 处分后，一份描述其违纪行为性质及所执行纪律处分措施的备忘录将纳入其个人档案 ，相关处分决议亦将传达给负责评估该同事表现的主管和其他适当的管理层成员。

公司将对以下行为采取纪律处分措施：玩忽职守、行为举止不当、欺诈行为、违反劳动合同、违反公司保密制度、违反《德勤全球政策守则》或有关文件中规定的专业操守和专业行为及公司政策或程序。违纪处分包括：书面警告、辞退或其它处分措施，采取何种措施取决于违纪行为的性质和严重性。

书面警告

对客户、同事、承包商或工作场所的访客使用带有攻击性、歧视性、骚扰性、侮辱性、威胁性或者其他不礼貌言行的，无论是直接做出该行为或通过社交媒体；

辞退

虚假报告工作的；

虚报、伪造、变造、盗用各类文件资料，包括但不限于报销、记录、报告、票据、资料数据、证明文件、休假证明、他人签名、公司印章等，或有其他作假行为的；

伪造、盗用或未经批准使用或允许第三方使用公司公章、介绍信或其他信用凭证等类似文件的；

利用职务、职权之便，谋取私利、收受贿赂、侵占公司财物或向他人索要金钱、物品或供他人牟利；

从事违反中华人民共和国注册会计师法或香港《专业会计师条例》的行为；从事违反其他执业规范的行为；

故意妨碍公司业务的正常进行或恶意骚扰他人；散布谣言、造谣惑众(包括通过社交媒体)、聚众怠工扰乱公司的正常生产和经营活动；（等）

*The laws, regulations and accounting standards quoted in this paper are subject to the version issued by the relevant departments of the People's Republic of China. If Deloitte's internal audit policies, professional ethics and independence principles are inconsistent with the relevant laws and regulations of the People's Republic of China, the relevant laws and regulations of the People's Republic of China shall prevail.
*本文中引用法律法规、会计准则均以中华人民共和国相关部门颁布版本为准，德勤内部审计政策、职业操守、独立性原则若与中华人民共和国相关法律法规相悖，则以中华人民共和国相关法律法规为准。



P-02	**职业道德及专业行为守则 – 德勤中国** 违反内容： 免遭报复政策 相关章节 礼物及款待 相关章节 诚信：核心价值观 相关章节 反腐败 相关章节 记录的准确性 相关章节 隐私及数据保护 相关章节 独立于客户 相关章节 专业服务收费 相关章节 诚实及信任 相关章节 尊重及公平对待 相关章节 多元化及包容性 相关章节 健康、安全及环境 相关章节（等）	http://inet.deloitte.com.cn/rrg/Documents/200303_RRG_Code of Ethics book CN_2020.pdf
P-03	**Deloitte Global Ethics Policy - 1420 - 独立性** 相关内容	http://app.deloitte.com.hk/sites/DPM/Global/CN/CN1420.HTM#CN1420_CH5_Additional_gifts_and_hospital
P-04	**Deloitte Global Ethics Policy - 2061 - 免遭报复** 相关内容	http://app.deloitte.com.hk/sites/dpm/Global/CN/CN2061.htm
P-05	**关于德勤正义之声的常见问答** 相关内容	http://inet.deloitte.com.cn/rrg/Pages/integrity_faq-cn.aspx

*The laws, regulations and accounting standards quoted in this paper are subject to the version issued by the relevant departments of the People's Republic of China. If Deloitte's internal audit policies, professional ethics and independence principles are inconsistent with the relevant laws and regulations of the People's Republic of China, the relevant laws and regulations of the People's Republic of China shall prevail.
*本文中引用法律法规、会计准则均以中华人民共和国相关部门颁布版本为准，德勤内部审计政策、职业操守、独立性原则若与中华人民共和国相关法律法规相悖，则以中华人民共和国相关法律法规为准。

Documentations
证据链汇总



D-01	Documentation Format:	Skype chat record
	证据形式：	Skype聊天记录
D-02	Documentation Format:	N/A
	证据形式：	不适用
D-03	Documentation Format:	Photos
	证据形式：	照片
D-04	Documentation Format:	N/A
	证据形式：	不适用
D-05	Documentation Format:	Performance Review Assessment Table
	证据形式：	绩效评估表
D-06	Documentation Format:	Audio
	证据形式：	音频
D-07	Documentation Format:	Skype chat record
	证据形式：	Skype聊天记录
D-08	Documentation Format:	Working paper G&A Expenses + Wechat record
	证据形式：	审计底稿管理费用 + 微信聊天记录截图
D-09	Documentation Format:	Wechat record
	证据形式：	微信聊天记录截图
D-10	Documentation Format:	Working paper inventory memorandum + Wechat record
	证据形式：	审计底稿存货监盘备忘录 + 微信聊天记录截图

*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.
*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。

Audios (Talks with Deloitte)
录音列表（与德勤的谈话）



A-01	谈话01	Round 01	03/09/2018	劝退谈话	Dismissing	张哲	Zhang, Jason Zhe
A-02	谈话02	Round 02	06/11/2018	劝退谈话	Dismissing	HR	HR
A-03	谈话03	Round 03	20/11/2018	举报事件	Report Issues	RRG	RRG
A-04	谈话04	Round 04	27/11/2018	劝退谈话	Dismissing	张哲	Zhang, Jason Zhe
A-05	谈话05	Round 05	08/01/2019	举报事件	Report Issues	RRG	RRG
A-06	谈话06	Round 06	15/01/2019	绩效问题	Performance Review	张哲等	Zhang, Jason Zhe, etc
A-07	谈话07	Round 07	15/01/2019	绩效问题	Performance Review	张哲等	Zhang, Jason Zhe, etc
A-08	谈话08	Round 08	27/03/2019	绩效问题	Performance Review	HR	HR
A-09	谈话09	Round 09	01/11/2019	后续处理	Follow up	施能自	Sze, Norman
A-10	谈话10	Round 10	05/11/2019	律师谈话	Talk with lawyers	律师、RRG	Lawyer, RRG
A-11	谈话11	Round 11	29/11/2019	后续处理	Follow up	HR	HR
A-12	谈话12	Round 12	28/02/2020	后续处理	Follow up	HR	HR
A-13	谈话13	Round 13	17/11/2020	后续处理	Follow up	RRG	RRG

……

*There were more than 30 formal and informal talks, and 13 talks recorded in audio. The paper only shows the audios list, 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.
*正式谈话与非正式谈话共超过30次，录音共13次。本文仅展示所涉及音频列表，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。

Abbreviation
名词简称

Deloitte:	Deloitte Touche Tohmatsu Certified Public Accountants LLP Beijing Branch
RRG:	Reputation and Risk Group
Sinotrans:	Sinotrans Shandong Co., Ltd.
Sinotrans Yantai:	Yantai Sinotrans International Logistics Co., Ltd.
Sinotrans QD CT:	Qingdao Sinotrans Container Terminal Co., Ltd
Sinotrans SBD:	Station business department of Sinotrans Shandong Co., Ltd
LG:	LG CNS China Co., Ltd.
RYB:	RYB Education Inc.
Boqi:	China Boqi Environmental (Holding) Co.,Ltd.
CSRC:	China Securities Regulatory Commission
SEC:	United States Securities and Exchange Commission
NRS:	Network Report System For Illegal Clues Of Securities And Futures
Speak Up:	Deloitte Speak Up Platform

德勤:	德勤华永会计师事务所（特殊普通合伙）北京分所
RRG:	德勤声誉与综合风险管理部
中外运:	中国外运山东有限公司
烟台公司:	烟台中外运国际物流有限公司
青岛仓码:	青岛中外运集装箱仓码有限公司
场站:	中国外运山东有限公司场站事业部
LG:	北京乐金系统集成有限公司
红黄蓝:	红黄蓝教育
博奇:	中国博奇环保（控股）有限公司
中国证监会:	中国证券监督管理委员会
美国SEC:	美国证券交易委员会
举报系统:	证券期货违法线索网络举报系统
正义之声:	德勤正义之声举报平台

Position changes of personnels involved
涉事人员职位变动

Name 姓名	Original position 原职位	Current Position (Final position before resignation) 现职位（或离职前最终职位）	Certificate No. of CICPA (R-12) 中国注册会计师证书编号（R-12）
Shan, Lili 单莉莉	Partner 合伙人	Partner 合伙人	100000732065
Zhang, Jason Zhe 张哲	Snr. Manager 高级经理	Partner 合伙人	310000125602
Wang, Ning 王宁	Snr. Manager 高级经理	Snr. Manager 高级经理	310000125650
Shan, Aaron Zhiyong 单志勇	Associate II 审计员 II	Manager 经理	310000120758
Xiao, Sophie Chao 肖超	Senior III 高级审计员 III	Manager (Final position before resignation) 经理（离职前最终职位）	N/A
Duan, Claire Zhao 段昭	Senior I 高级审计员 I	Senior III (Final position before resignation) 高级审计员 III （离职前最终职位）	N/A
Wu, Amanda Mengzhi 吴梦之	Senior I 高级审计员 I	Senior I (Final position before resignation) 高级审计员 I （离职前最终职位）	N/A
Zhang, Jenny Zhaomo 张曌末	Associate II 审计员 II	Senior III (Final position before resignation) 高级审计员 III（离职前最终职位）	N/A
Liu, Steven Xiaoxu 刘晓旭	Associate I 审计员 I	Associate II (Final position before resignation) 审计员 II （离职前最终职位）	N/A



- To be continued -

Internal Reading Version
内部阅览版本

Information Classification: Confidential
信息分类：机密

PLEASE CONSIDER THE ENVIRONMENT BEFORE PRINTING



Any unauthorized information leakage, disclosure outside Deloitte (excluding regulators) and the resulting impact should be investigated for the leakage route and will retain the right to pursue legal liability of relevant personnels.
任何未经授权向德勤（除监管机构）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。

Thanks and Regards

By YW