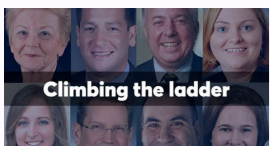


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Crowe transparency report 2020. Crowe horwath global risk. Crowe transparency report. Crowe global transparency report. Crowe uk transparency report.

Our Transparency Report is one of the ways we demonstrate to clients and stakeholders our dedication and commitment to quality. It confirms our openness to continued development and the actions we take to advance our services, develop our people and create a positive impact on our community. The Report shares our approach to: Delivering excellence through leadership and quality Cross border collaboration Agility, Innovation and Transformation Depth and Breadth of Services Supporting our People and Communities At Crowe, we understand the value of clarity to our stakeholders and strive to provide this at every opportunity. The SEC has settled charges against Crowe and two of its partners for "significant audit failures" connected to a payroll services firm that went bankrupt. FOR IMMEDIATE RELEASE 2018-302 Washington D.C., Dec. 21, 2018 — The Securities and Exchange Commission today filed settled charges against national audit firm Crowe LLP, two of its partners, and two partners of a now-defunct audit firm for their significant failures in audits of Corporate Resource Services Inc., which went bankrupt in 2015 after the discovery of approximately \$100 million in unpaid federal payroll tax liabilities. The SEC's order against Crowe finds that its audit team identified pervasive fraud risks in connection with its 2013 audit of Corporate Resource Services yet failed to: Include procedures designed to detect the company's undisclosed payroll tax obligations; Properly identify and audit the company's related-party transactions; Obtain sufficient appropriate audit evidence to respond to these fraud risks, support recognition of revenue, and otherwise support the audit opinion; Evaluate substantial doubt about the company's ability to continue as a going concern; and Conduct a proper engagement quality review. The order also finds that Crowe was not independent as a result of an ongoing direct business relationship with Corporate Resource Services. According to the order, the audit deficiencies occurred despite the involvement of Crowe's national office, which was aware of the high-risk nature of the engagement and the inability to obtain appropriate evidence. The order also finds that Crowe's engagement partner, Joseph C. Macina, and engagement quality reviewer, Kevin V. Wydra, caused Crowe's audit failures. A related order finds that Mitchell J. Rubin and Michael Bernstein, former partners at Rosen, Seymour, Shapps, Martin & Co., LLP, engaged in fraud and performed a highly deficient audit of Corporate Resource Services' 2012 financial statements, which amounted to no audit at all, and that Bernstein caused the firm to lack the required independence when he failed to comply with partner rotation requirements. "The audit standards are designed to ensure that public accounting firms have reasonable procedures to identify and respond to illegality and issues that pose material risks to the integrity of an issuer's financial statements," said Anita B. Bandy, Associate Director in the Division of Enforcement. "As set out in our order, the pervasive audit failures of Crowe and these accountants left investors with a misleading picture of Corporate Resource Services' financial condition." The SEC's orders find that Crowe violated the audit requirement and accountant reporting provisions of the federal securities laws and that Macina and Wydra caused those violations. The orders find that Rubin and Bernstein violated the antifraud provisions and caused violations of the audit requirement and accountant reporting provisions of the federal securities laws. The orders also find that Crowe, Macina, Wydra, Rubin, and Bernstein caused Corporate Resource Services to violate the issuer reporting provisions of the federal securities laws. Additionally, the orders find that Crowe, Macina, Wydra, Rubin, and Bernstein engaged in improper professional conduct. Crowe has agreed to pay a penalty of \$1.5 million, be censured, and retain an independent compliance consultant to review its audit policies and procedures. Macina, Rubin, and Bernstein each agreed to pay a penalty of \$25,000, and Wydra has agreed to pay a penalty of \$15,000. Macina, Wydra, Rubin, and Bernstein agreed to be suspended from appearing and practicing before the SEC as an accountant, which includes not participating in the financial reporting or audits of public companies. The SEC's order permits Macina and Wydra to apply for reinstatement after three years and one year, respectively. Crowe, Macina, Wydra, Rubin, and Bernstein, who settled without admitting or denying the findings, also were ordered to cease and desist from future violations. The SEC's investigation, which is continuing, has been conducted by Sharan K.S. Custer, Ernesto Amparo, Regina Barrett, and Kam Lee, and supervised by Ms. Bandy and Kristen Dieter.

We are the UK member of Crowe Horwath International, the eighth largest global professional services network with 200 independent member firms operating from offices around the world. We are trusted by thousands of clients for our head for figures, our specialist advice, and our readiness to give our clients added value. We are the UK member of Crowe Horwath International, the eighth largest global professional services network with 200 independent member firms operating from offices around the world. We are trusted by thousands of clients for our head for figures, our specialist advice, and our readiness to give our clients added value. 222020/10/ Andrew Holloway, CHFP, is with Crowe Horwath LLP and a member of the Indiana Pressler Memorial Chapter of HFMA. Jay Sutton, FACHE, is a partner with Crowe Horwath LLP and a member of the Indiana Pressler Memorial Chapter of HFMA. Matt Swafford, CPA, is with Crowe Horwath LLP. Footnotes. a. ASU 2014-09 comprises three sections: Section A - ... Our people are key to achieving our vision of better public services. They are dedicated, engaged and highly skilled. Our workforce is a mix of around 190 active employees who are audit professionals, specialists and support team members. We also engage audit service providers to conduct some of our work, and they are an integral part of our business. 222020/10/ Andrew Holloway, CHFP, is with Crowe Horwath LLP and a member of the Indiana Pressler Memorial Chapter of HFMA. Jay Sutton, FACHE, is a partner with Crowe Horwath LLP and a member of the Indiana Pressler Memorial Chapter of HFMA. Matt Swafford, CPA, is with Crowe Horwath LLP. Footnotes. a. ASU 2014-09 comprises three sections: Section A - ... Our people are key to achieving our vision of better public services. They are dedicated, engaged and highly skilled. Our workforce is a mix of around 190 active employees who are audit professionals, specialists and support team members. We also engage audit service providers to conduct some of our work, and they are an integral part of our business. 222020/10/ Andrew Holloway, CHFP, is with Crowe Horwath LLP and a member of the Indiana Pressler Memorial Chapter of HFMA. Jay Sutton, FACHE, is a partner with Crowe Horwath LLP and a member of the Indiana Pressler Memorial Chapter of HFMA. Matt Swafford, CPA, is with Crowe Horwath LLP. Footnotes. a. ASU 2014-09 comprises three sections: Section A - ...

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