

**7.****Egzamin pisemny dla kandydatów na tłumaczy przysięgłych języka angielskiego**

Tekst nr 3 z dnia 19 stycznia 2022 r. (9:00)

**Carillion fell quickly, but the auditing profession is now dragging its feet**

The aftermath of insolvency can play out painfully slowly, as observers of Carillion's collapse, four years ago this week, can testify.

Carillion had its fingers in a lot of pies, to the point where it is difficult to explain what its main business was: was it construction, or something woollier like „support services”? Cleaning and maintenance are crucial to almost any business, but they are also shockingly easy to outsource to complex and faceless conglomerates.

Carillion's crash was so severe that it has sparked years of navel-gazing by accountants and their regulators. The latest chapter will open on Monday when a tribunal in London will look at allegations that KPMG and certain current and former employees issued „false and misleading information and/or documents” to the regulator, the Financial Reporting Council (FRC). KPMG declined to comment ahead of the tribunal.

KPMG self-reported the latest problems, which relate to information handed over during standard FRC inspections of audits of Carillion and Regeneris, a London-listed IT company later renamed Blancco. The regulator will not allege misconduct in the audits, nor that the financial statements were imperfectly prepared, but the tribunal will probably shine more unwelcome light on a profession that has taken a beating ever since the global financial crisis.

However, recent reports suggested that business lobbyists had got their claws into the reforms, watering down some more controversial elements in favour of a „businessfriendly” regime fit for a wheeler-dealer post-Brexit Britain. Gone, according to the Financial Times, will be proposals to make directors personally oversee financial reporting controls; this will be demoted instead to the corporate governance code. The code sets the standards, but companies can opt out as they see fit.