

## CMF sanctions Deloitte, one of its partners for deficiencies in auditing financial statements of public securities issuer

**April 17, 2026** — The Board of the Financial Market Commission (CMF) sanctioned Deloitte Auditores y Consultores Limitada and partner Roberto Leiva Casas-Cordero with fines of UF 2,000 and UF 1,000, respectively, for breaching both the Law on the Securities Market and Generally Accepted Auditing Rules (NAGAs, for their Spanish acronym).

Both the Law on the Securities Market and NAGAs state that auditing firms must carry out their duties pursuant to due care, diligence, and professional skepticism standards. They must also have enough evidence to support their professional judgment expressed in reports when issuing opinions on the reasonableness of financial statements.

According to [Resolution No. 3,913](#), the auditing firm and Roberto Leiva Casas-Cordero presented deficiencies in compliance with said standards — particularly regarding the obtention and assessment of auditing evidence; adequately documenting conducted work; and professional skepticism when auditing the financial statements of Primus Capital S.A. as of December 2022.

The auditing team did not obtain sufficient evidence on the most relevant aspect of Primus' financial statements. Failures were detected when applying audit proceedings, as well as weaknesses in supervising work. These deficiencies affected the quality of financial information made available to the market.

The work of external auditing firms is essential to the reliability of financial information that supervised entities report to the market and the CMF.

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Communication & Image Area — Financial Market Commission (CMF)

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