

CMF sanctions auditing firm for failing to submit background information of its partners in a timely manner

The firm and one of its partners were also sanctioned for signing audit reports of the same company during seven consecutive timeframes, thus violating the maximum set forth by law.

October 29, 2026 — The Board of the Financial Market Commission (CMF) sanctioned Crowe Auditores Consultores SpA with a fine of UF 120 and partner Sergio Bascuñán Rivera with a fine of UF 60.

Per [Resolution No. 11,718](#) of 2026, the sanction against Crowe Auditores Consultores SpA derives from submit background information of the partners authorized to sign audit reports, a requirement stated in General Rule No. 275.

Additionally, its partner Sergio Bascuñán Rivera signed audit reports of the same company for seven consecutive timeframes, violating the maximum of five timeframes set forth by law; Articles 239, 243 and 246 of Law No. 18,045; and Section AU 220 of the Generally Accepted Audit Rules. Sergio Bascuñán Rivera was also fined for these infringements.

Communications Area — Financial Market Commission (CMF)

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