

## PwC Plus Article

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# ESMA identifies deficiencies in German supervision of Wirecard's financial reporting

**The Peer Review, based on the assessment, identifies a number of deficiencies, inefficiencies and legal and procedural impediments.**



## Keywords

Compliance, DPR (Deutsche Prüfstelle für Rechnungslegung), Enforcement, Financial Reporting, Fraud, Kapitalmarkt, Transparenz, Whistleblowing

## FS-sector(s)

Banking & Capital Markets

## Topics

Risk & Regulation

## Issuing Body

ESMA - European Securities and Markets Authority