

ORDER

III.

On the basis of Respondent's Offer, the Board finds² that:

A. Respondent

1. Ömer Tanriöver, age 53, is a former partner of DRT Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik A.Ş. ("Deloitte Turkey" or "Firm").³ From 2004 through June 2007, and from April 2010 through May 2016, Tanriöver served as Risk and Reputation Leader for Deloitte Turkey. In that capacity, Tanriöver was a contact between the Firm and the PCAOB during the Board's 2014 inspection of Deloitte Turkey. On August 19, 2016, the Firm placed Tanriöver on administrative leave, and he resigned from Deloitte Turkey as of January 1, 2017, in accordance with the Firm's partnership agreement. At all relevant times, Tanriöver was an associated person of a registered public accounting firm as that term is defined in Section 2(a)(9) of the Act and PCAOB Rule 1001(p)(i).

B. Respondent Failed to Cooperate with a Board Investigation

Applicable PCAOB Rules

2. Section 105(b)(3)(A) of the Act authorizes the Board to sanction an associated person of a registered public accounting firm for "refus[ing] to...cooperate with the Board in connection with an investigation[.]"⁴ Board rules include procedures for implementing that authority.⁵ Noncooperation with a Board investigation includes "fail[ing] to comply with an accounting board demand ['ABD']"⁶

² The sanctions that the Board is imposing on Respondent in this Order are imposed pursuant to Section 105(b)(3) of the Act, 15 U.S.C. § 7215(b)(3), and PCAOB Rule 5300(b).

³ The Firm registered with the Board on September 15, 2004, pursuant to Section 102 of the Act and PCAOB Rules.

⁴ 15 U.S.C. § 7215(b)(3)(A).

⁵ See PCAOB Rule 5110, *Noncooperation with an Investigation*; PCAOB Rule 5200(a)(3), *Commencement of Disciplinary Proceedings*.

⁶ PCAOB Rule 5110(a)(1).

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Background

3. Beginning in July 2016, the PCAOB Division of Enforcement and Investigations (the "Division") conducted an informal inquiry and, beginning on December 20, 2016, a formal investigation of Deloitte Turkey concerning whether former members of Deloitte Turkey management devised and then implemented an improper audit document alteration plan in advance of the PCAOB's 2014 inspection, culminating in the Firm's making documentation available to PCAOB inspectors without revealing that improper alterations had been made ("Improper Alteration Plan").⁷

Respondent Refused to Provide Information in Response to an Accounting Board Demand

4. On February 14, 2017, the Division issued an ABD to Tanriöver requiring him to provide information to the Division by February 28, 2017. The ABD sought, among other things, information concerning Tanriöver's possible knowledge of, or possible involvement in, the Improper Alteration Plan.

5. On April 13, 2017, Tanriöver informed the Division through his counsel that he would not provide responses to any of the demands for information included in the ABD. By not complying with the ABD, Tanriöver failed to cooperate with a Board investigation.⁸

IV.

In view of the foregoing, and to protect the interests of investors and further the public interest in the preparation of informative, accurate, and independent audit reports, the Board determines it appropriate to impose the sanctions agreed to in Respondent's Offer. Accordingly, it is hereby ORDERED that:

- A. Pursuant to Section 105(b)(3)(A)(iii) of the Act and PCAOB Rule 5300(b)(1), Ömer Tanriöver is censured; and
- B. Pursuant to Section 105(b)(3)(A)(i) of the Act and PCAOB Rule 5300(b)(1), Ömer Tanriöver is barred from being an associated person of

⁷ See *DRT Bagimsiz Denetim ve Serbest Muhasebeci Mali Musavirlik A.Ş.*, PCAOB Rel. No. 105-2017-050 (Dec. 19, 2017); *Berkman Özata*, PCAOB Rel. No. 105-2017-051 (Dec. 19, 2017); *Şule Firuzment*, PCAOB Rel. No. 105-2017-052 (Dec. 19, 2017).

⁸ See PCAOB Rule 5110(a).

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a registered public accounting firm, as that term is defined in Section 2(a)(9) of the Act and PCAOB Rule 1001(p)(i).⁹

ISSUED BY THE BOARD.

/s/ Phoebe W. Brown

Phoebe W. Brown
Secretary

May 9, 2018

⁹ As a consequence of the bar imposed in this Order, the provisions of Section 105(c)(7)(B) of the Act will apply with respect to Ömer Tanriöver. Section 105(c)(7)(B) provides: "It shall be unlawful for any person that is suspended or barred from being associated with a registered public accounting firm under this subsection willfully to become or remain associated with any issuer, broker, or dealer in an accountancy or a financial management capacity, and for any issuer, broker, or dealer that knew, or in the exercise of reasonable care should have known, of such suspension or bar, to permit such an association, without the consent of the Board or the Commission."