

# Accounting Firm Quarterly Update, Q4 2024

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We are pleased to provide you with Gibson Dunn's Accounting Firm Quarterly Update for Q4 2024. The Update is available in .pdf format at the below link, and addresses news on the following topics that we hope are of interest to you:

- Presidential and SEC Transitions Begin
- PCAOB Adopts Firm Reporting and Firm and Engagement Metrics Requirements
- Corporate Transparency Act Subject to Multiple Legal Battles
- PCAOB Adopts Rule to Address Filing and Fee Deficiencies
- One of Three Pending PCAOB Constitutional Challenges Dismissed
- U.K. Publishes Guidance on New Failure to Prevent Fraud Offense
- Other Recent PCAOB Regulatory and Enforcement Developments

Please let us know if there are topics that you would be interested in seeing covered in future editions of the Update.

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Warmest regards,

Jim Farrell  
Monica Loseman  
Michael Scanlon

Chairs, Accounting Firm Advisory and Defense Practice Group, Gibson, Dunn & Crutcher LLP

*In addition to the practice group chairs, this update was prepared by David Ware, Timothy Zimmerman, Monica Limeng Woolley, Bryan Clegg, Douglas Colby, Hayden McGovern, John Harrison, Nicholas Whetstone, and Ty Shockley.*

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