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Gibson Dunn Launches Accounting Firm Advisory and Defense Practice Group

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Gibson, Dunn & Crutcher LLP is pleased to announce that the firm has launched a new industry group focused on the representation of accounting firms and their personnel worldwide. The multi-discipline and multi-jurisdiction practice group will focus on providing regulatory advice and litigation services to accounting firms in all aspects of their work, from audit and accounting compliance to matters arising from consulting and other service lines. The Accounting Firm Advisory and Defense Practice Group is led by James Farrell, Ron Hauben, Monica Loseman, and Michael Scanlon. Hauben just joined the firm this month after serving as Americas Vice Chair and General Counsel of Ernst & Young since 2014. “Accounting firms have been important clients of the firm for decades,” said Barbara Becker, Chair and Managing Partner of Gibson Dunn. “The new Accounting Firm Advisory and Defense Practice Group will allow us to serve these clients in a more coordinated and effective manner. It formalizes what we have long known – that accounting firms are unique entities that require experienced counsel and deep industry expertise.” The practice group was formalized following the arrival of Farrell, who joined in July 2021 and represents accounting firms around the world in regulatory investigations and private litigation, and Hauben, who joined in January 2022 and will also focus on regulatory investigation and litigation, as well as corporate structure and governance. “I came to Gibson Dunn excited to join a top-flight group of colleagues who provide a comprehensive range of services to accounting firms,” said Farrell, Co-Chair of the new group. “This new industry group provides the perfect platform to focus our deep bench of attorneys from numerous offices and departments who are well-versed in this space, and unite in our dedication to helping accounting firms address their most complex legal matters.” **About the Accounting Firm Advisory and Defense Practice Group** Gibson Dunn represents accounting firms across their lines of business. The firm’s experience includes:

- **Regulatory Compliance.** Gibson Dunn assists its clients in navigating their regulatory responsibilities in a highly regulated environment, with intersecting sets of compliance demands.
- **Audit Defense.** Gibson Dunn represents accounting firms in regulatory investigations conducted by the U.S. Securities and Exchange Commission, the Public Company Accounting Oversight Board, and other U.S. and international regulators, as well as civil litigation.
- **Software Implementation and Other Consulting Engagements.** Gibson Dunn has represented numerous firms in litigation concerning their consulting businesses, including regarding contracts for the implementation of enterprise software.
- **False Claims Act Defense.** Accounting firms often conduct significant business with the U.S. government, as well as state and local governments. Gibson Dunn has a sophisticated False Claims Act practice that represents firms in disputes arising with their government customers.

About the Accounting Firm Advisory and Defense Practice Group Leaders Gibson Dunn has long counseled accounting firms on a wide range of legal matters. Building on that experience and with the arrival of Farrell, who represents accounting firms around the world in regulatory investigations and private litigation and of Hauben, who has extensive

Related People

James J. Farrell

Monica K. Loseman

Michael Scanlon

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industry experience, particularly from the in-house perspective, the firm is now formalizing its practice. The new Accounting Firm Advisory and Defense Practice Group will be led by an unequaled team of practitioners with more than 100 years of combined experience:

- **James Farrell** - Farrell focuses in defending cases involving a range of complex accounting issues, such as revenue recognition, securitizations, off-balance sheet entities, reserves, and various structured finance transactions. He has represented clients in many large securities class action lawsuits and accountants' liability cases throughout the U.S. and internationally.
- **Ron Hauben** – Most recently the Americas Vice Chair and General Counsel of Ernst & Young, Hauben brings to bear more than three decades of accounting industry experience in navigating "bet the firm" litigation and regulatory matters, crisis management and compliance challenges. His expansive knowledge of the profession and the legal, regulatory and business environment in which it operates is unrivaled.
- **Monica Loseman** - Loseman focuses her practice in corporate and securities litigation, financial reporting, accounting and related investigations, and accountant defense. She has helped clients defend federal and state litigation and respond to investigations by various government agencies, including the Securities and Exchange Commission, Public Company Accounting Oversight Board, and the Department of Justice.
- **Michael Scanlon** - Scanlon frequently represents both accounting firms and public company clients on SEC and PCAOB accounting and auditing matters, including financial statement materiality and restatement issues, internal control issues, auditor independence, and other accounting-related disclosure issues. He has represented large accounting firms in enforcement investigations conducted by the SEC, PCAOB, and state accountancy boards.

Related Capabilities

Accounting Firm Advisory and Defense

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