Michael Scanlon

Partner

mscanlon@gibsondunn.com
T: +1 202.887.3668
Washington, D.C.



Michael J. Scanlon is a partner in the Washington, D.C. office of Gibson Dunn. He is a member of the firm's Securities Regulation and Corporate Governance, Securities Enforcement, and Corporate Transactions Practice Groups, and has an extensive practice representing U.S. and foreign public company and audit firm clients on regulatory, corporate governance, and enforcement matters.

Michael advises corporate clients on SEC compliance and disclosure issues, the Sarbanes-Oxley Act of 2002, and corporate governance best practices, with a particular focus on financial reporting matters. He 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. Michael has represented large accounting firms in enforcement investigations conducted by the SEC, PCAOB, and state accountancy boards. He also is experienced in conducting internal investigations involving accounting irregularities for management, audit committees, and other Board committees, and represents clients on these matters before the SEC. Michael also represents several public company boards of directors and audit committees, as well as not-for-profit organizations, with respect to corporate governance and other compliance matters.

Recognized nationwide by *Chambers* for Accounting and Auditor Liability, Michael has served as Chair of the ABA's Law and Accounting Committee, Business Law Section, and as Chair of the DC Bar's Law and Accounting Committee. He also served as one of eight lawyers nationwide on the National Conference of Lawyers and Certified Public Accountants, a joint ABA-AICPA standing task force. Michael is also a member of the Society of Corporate Secretaries and Governance Profession.

Michael serves on the Firm's Executive Committee, serves as Chair of the Firm's Associate Compensation Committee, and formerly served as Hiring Partner in the D.C. office. Michael also is a frequent speaker and author on securities regulatory and enforcement matters and corporate governance matters. Recent speaking engagements include:

- "Audit Committees in Action: The Latest Developments," TheCorporateCounsel.net's Webcast (January 2016)
- "The Evolving Audit Committee and Auditor Relationship," Society of Corporate Secretaries and Governance Professionals, Annual Meeting (October 2015)
- "The SEC's Renewed Focus on Financial Reporting," ABA Business Law Section, Spring Meeting (April 2014)
- "Key Accounting and Auditing Issues for Lawyers 2013," ABA Business Law Section, Fall Meeting (November 2013)

Capabilities

Securities Regulation and Corporate Governance
Accounting Firm Advisory and Defense
Securities Enforcement

Credentials

Education

Georgetown University - 1997 Juris Doctor
Middlebury College - 1992 Bachelor of Arts

Admissions

District of Columbia Bar

Clerkships

US Court of International Trade, Hon. Richard W. Goldberg, 1997 - 1999

2026 Gibson, Dunn & Crutcher LLP. All rights reserved.
For other information, please visit us at **www.gibsondunn.com**

GIBSON DUNN

Michael also frequently appears as a speaker at continuing legal education programs for various clients. Michael has authored or co-authored more than thirty articles on securities regulatory, corporate governance, and enforcement-related matters.

Michael is admitted to practice in the District of Columbia and he is a member of the American Bar Association. He served as a law clerk to Judge Richard W. Goldberg of the U.S. Court of International Trade from 1997 to 1999. He received his law degree *cum laude* from the Georgetown University Law Center in 1997, where he was a member of the *Tax Lawyer*. He received his Bachelor of Arts degree from Middlebury College in 1992.

Michael Scanlon
Partner

mscanlon@gibsondunn.com
T: +1 202.887.3668
Washington, D.C.

2026 Gibson, Dunn & Crutcher LLP. All rights reserved.
For other information, please visit us at **www.gibsondunn.com**

GIBSON DUNN