

Webcast: Financial Reporting Issues and Securities Enforcement

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As the first year of the second Trump administration draws to a close, public companies and accounting firms face uncertainty regarding the financial reporting and securities and audit enforcement landscape. This webcast reviews how financial reporting and audit regulation have already changed under the new administration, and reads the tea leaves regarding what enforcement structures and priorities market participants can expect in the year to come.

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Related People

[Michael Scanlon](#)

[Tina Samanta](#)

[David C. Ware](#)

PANELISTS: **Michael Scanlon** is a partner in Gibson Dunn's Washington, D.C. office and a member of the firm's Securities Regulation & Corporate Governance and Securities Enforcement groups. He regularly advises corporate clients on SEC compliance and disclosure issues, with a particular focus on financial reporting matters. He also represents both accounting firms and public companies in enforcement investigations conducted by the SEC, PCAOB, and state accountancy boards and conducts internal investigations involving irregularities accounting. **Osman Nawaz** is a partner in Gibson Dunn's New York office and a member of the firm's Securities Enforcement and White Collar Defense and Investigations groups. He advises clients on internal and government investigations and enforcement actions, as well as follow-on civil litigation and regulatory and compliance-related issues. Prior to joining Gibson Dunn, Osman concluded a 14-year career with SEC, most recently serving as a Senior Officer in the agency's Division of Enforcement and in national leadership where he led Enforcement's Complex Financial Instruments Unit. **Tina Samanta** is a partner in Gibson Dunn's New York office and a member of the firm's Securities Enforcement and White Collar Defense and Investigations groups. Her work centers on representing financial institutions, corporations, and individuals in high-stakes securities investigations and litigation involving the SEC, DOJ, FINRA, state regulators, and other enforcement bodies. She is a frequent speaker and author on securities enforcement topics and has handled matters at all phases of litigation, including trial. **David C. Ware** is a partner in Gibson Dunn's Washington, D.C. office and a member of the firm's Securities Enforcement and White Collar Defense and Investigations groups. His practice centers on government investigations and enforcement actions, internal investigations, and litigation involving auditing, accounting, and securities fraud, and he advises clients on SEC and PCAOB compliance and enforcement risk. David serves as a member of the Auditing Standards Board, which promulgates auditing standards for private companies in the United States. © 2025 Gibson, Dunn & Crutcher LLP. All rights reserved. For contact and other information, please visit us at www.gibsondunn.com. Attorney Advertising: These materials were prepared for general informational purposes only based on information available at the time of publication and are not intended as, do

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