

Webcast: Gatekeeper Liability

Webcasts | December 12, 2024

Every large corporation risks legal and regulatory scrutiny, and certain individuals within those organizations may also face personal exposure if their organization fails to maintain adequate corporate compliance. These gatekeepers — tasked with protecting their companies' financial and reputational well-being — should remain alert to their own risk of liability for wrongdoing, failing to prevent it, or missteps taken in response to misconduct. Discussion topics:

- Recent trends and enforcement developments affecting gatekeeper liability
- Best practices for in-house gatekeepers
- Special topics for gatekeeper consideration

Related People

[David C. Ware](#)

[Michael Scanlon](#)

[Allison Kostecka](#)

PANELISTS: **David Ware** is a partner in the Washington, D.C. office of Gibson, Dunn & Crutcher. He is a member of the firm's Securities Enforcement, Securities Litigation, Accounting Firm Advisory and Defense, and White Collar Defense and Investigations Practice Groups. David's practice focuses on government investigations and enforcement actions, internal investigations, and litigation in the areas of auditing and accounting, securities fraud, and related aspects of federal regulatory and criminal law. He also counsels clients concerning compliance with SEC and PCAOB rules and standards. David serves as a member of the Auditing Standards Board, which promulgates auditing standards for private companies in the United States. He is admitted to practice in the District of Columbia and Massachusetts, as well as before the U.S. District Court for the District of Columbia and the U.S. Courts of Appeals for the First Circuit and Third Circuit.

Michael Scanlon is a partner in the Washington, D.C. office of Gibson, Dunn & Crutcher. 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. 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. Michael is admitted to practice in the District of Columbia. **Allison Kostecka** is of counsel in the Denver office of Gibson, Dunn & Crutcher. She practices in the firm's Litigation Department, where she focuses on securities litigation, antitrust investigations and litigation, other complex commercial litigation, and data privacy. Allison represents companies in a range of complex, civil litigation matters. She has defended multiple companies in derivative lawsuits and securities class actions before federal and state courts. In addition, Allison has represented clients in a variety of antitrust and consumer protection matters before administrative bodies and federal courts. For over 10 years, she represented a large energy company in multiple federal court actions that exposed a fraudulently obtained, multi-billion dollar judgment against the company. In addition to working on extensive discovery, preliminary injunction actions, and both pre-and post-

GIBSON DUNN

judgment motions practice related to this transnational matter, Allison was on both the trial and appellate teams for this matter. Allison is registered to practice law in the State of Colorado, as well as in the U.S. Courts of Appeal for the Sixth, Tenth, and Eleventh Circuits and the U.S. District Courts for the District of Colorado and the Northern District of Ohio.

MCLE CREDIT INFORMATION: This program has been approved for credit in accordance with the requirements of the New York State Continuing Legal Education Board for a maximum of 1.0 credit hour, of which 1.0 credit hour may be applied toward the areas of professional practice requirement. This course is approved for transitional/non-transitional credit. Attorneys seeking New York credit must obtain an Affirmation Form prior to watching the archived version of this webcast. Please contact CLE@gibsondunn.com to request the MCLE form. Gibson, Dunn & Crutcher LLP certifies that this activity has been approved for MCLE credit by the State Bar of California in the amount of 1.0 hour in the General Category. California attorneys may claim "self-study" credit for viewing the archived version of this webcast. No certificate of attendance is required for California "self-study" credit. © 2024 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 not constitute, and should not be relied upon as, legal advice or a legal opinion on any specific facts or circumstances. Gibson Dunn (and its affiliates, attorneys, and employees) shall not have any liability in connection with any use of these materials. The sharing of these materials does not establish an attorney-client relationship with the recipient and should not be relied upon as an alternative for advice from qualified counsel. Please note that facts and circumstances may vary, and prior results do not guarantee a similar outcome.

Related Capabilities

[Securities Enforcement](#)

[White Collar Defense and Investigations](#)