



White Collar Accounting Firm Defense

With decades of experience in defending accounting firms and their employees, our primary objective is to protect our clients' rights and interests in the face of allegations of financial fraud, audit failures or financial misstatements. At Seyfarth, we are committed to providing unparalleled legal representation in complex regulatory investigations and criminal matters. Our team of seasoned attorneys understands the intricate challenges facing accountants and accounting firms.

We have decades of experience advocating for accounting firms embroiled in intricate accounting inquiries and legal battles. Our adept team comprises former SEC Division of Enforcement attorneys, a former Assistant U.S. Attorney, and a former in-house counsel from a prominent Big Four accounting firm.

WHAT SETS US APART

We Know Your Industry. Our extensive expertise encompasses defending accounting firms and auditors before regulatory bodies such as the Securities and Exchange Commission (SEC), the Public Company Accounting Oversight Board (PCAOB), and the U.S. Department of Justice (DOJ). Having represented three of the Big Four accounting firms, including their international affiliates, as well as other major domestic and international accounting entities, we bring a global perspective to our practice. Additionally, we have advocated for audit partners from both the Big Four firms and regional U.S. firms.

Seyfarth attorneys possess a deep understanding of PCAOB and SEC regulations and standards governing the audit profession. As such, we are frequently sought after to address issues related to PCAOB inspections and SEC investigations pertaining to audit quality and financial statement presentations.

Everyday Excellence. With a dedicated team of seasoned attorneys, we prioritize diligence, integrity, and strategic acumen in every case we handle. From representing accounting firms facing regulatory scrutiny to defending audit partners in complex fraud investigations, we approach each matter with meticulous attention to detail and a commitment to achieving the best possible outcomes for our clients.

Proven Track Record. With years of experience in white collar defense, securities litigation, and fraud prevention, our firm has a history of delivering favorable outcomes for accounting firms and their partners.

Tailored Strategies. We understand that every case is unique. When our clients are facing complex investigations and negligence claims, we ensure an innovative and effective delivery of specialized legal services tailored specifically to accounting firms and their professionals.

Client-Centered Approach. We prioritize open communication and collaboration with our clients, ensuring that we partner with them throughout the legal process.

HOW WE WORK

Leveraging a wealth of experience, we adeptly counsel firms and individuals under SEC and PCAOB scrutiny, across a broad spectrum of accounting and auditing investigations and disciplinary proceedings.

- **Proactive Engagement:** We boast comprehensive expertise in practicing before key regulatory bodies such as the SEC, the DOJ, and the PCAOB on behalf of accounting firms and their personnel.
- **Global Representation:** Our team has served as outside counsel to the Big Four accounting firms, including member firms in Europe, Asia, and South America. Additionally, we have been trusted by other international and regional firms in navigating legal challenges commonly faced by accounting firms.
- **Diverse Specialization:** Our expertise spans a diverse range of matter types, from navigating the regulatory and civil litigation complexities stemming from financial restatements—including instances of fraud perpetrated by audited companies—to handling professional services disputes commonly faced by accounting firms.
- **Litigation Defense:** Our team routinely handles shareholder litigation, class actions, whistleblower claims alleging misconduct or fraud, and other business disputes on behalf of accounting firms and professionals. We have successfully represented audit committee members and CFOs of publicly traded companies in SEC and DOJ accounting investigations, as well as in private litigation matters.

OUR EXPERIENCE

Our track record of success and unwavering dedication to excellence make us the trusted choice for navigating the intricate legal landscape of white collar and regulatory matters with confidence and proficiency.

ACCOUNTING FIRM REPRESENTATION:

- **Conducted internal investigation of Chilean member of Big Four accounting firm:** Concerning client's possible terrorist funding activities.
- **Defense in Money Laundering Investigation:** Represented Big Four accounting firm in DOJ investigation of possible money laundering by food processing company.
- **Representation for an Irish Member of a Big Four Accounting Firm:** Defense of firm in PCAOB investigation related to examination-related events.
- **OCC Investigation:** Defended a Big Four accounting firm in OCC investigation of financial institution's allowance for loan losses.
- **Defense of Regional Accounting Firm:** Represented firm in SEC accounting investigation into financial statements and audits.
- **Litigation Defense for Big Four Firm:** Defended Big Four firm in areas relating to accounting and financial fraud, securities class actions, and professional liability.
- **Alleged Violations of GAAS and GAAP:** Defended Big Four firm in civil litigation, including jury trials, relating to alleged violations of GAAS and GAAP and related federal securities claims and state law claims.
- **Big Four Malpractice Trial:** Won jury trial for Big Four firm accused by client of malpractice in audits.
- **Big Four Merger Litigation:** Represented Big Four firm in merger litigation concerning audit of financial statements of software company.
- **Big Four Pharmacy Audit:** Defended Big Four firm in SEC investigation of financial statements of publicly held pharmacy chain.
- **SEC China Investigation:** Defended regional firm in SEC investigation of audit of Chinese company.

- **Big Four Financial Statements:** Represented Big Four accounting firm in SEC investigation of financial fraud by speech and language technology company.

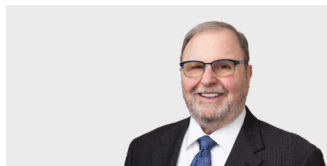
INDIVIDUAL REPRESENTATION:

- **Defense of CFO in SEC Probe:** Represented CFO of retailer in an SEC financial statement investigation.
- **DOJ and SEC Proceedings for Former Big Four Partner:** Represented a former partner of a Big Four accounting firm in DOJ and SEC proceedings and a criminal trial regarding PCAOB examination disclosures.
- **Defended Former CFO in SEC Investigation on Revenue Recognition:** Represented former CFO of business unit of a multinational conglomeration in connection with SEC investigation related to revenue recognition.
- **SEC Investigation of Big Four Audit Partner:** Defended audit partner of Big Four accounting firm in connection with SEC investigation of audit of financial institution.
- **Defense of Former Manufacturing CFO:** Represented former CFO of publicly held manufacturing company in SEC investigation into financial statements.
- **PCAOB Investigation of Big Four Partner:** Defended partner in Big Four accounting firm in PCAOB proceeding charging him with violations of GAAP and GAAS.
- **Investigation Into Financial Statements:** Represented partner in Big Four accounting firm in SEC investigation of financial statements of fitness company.
- **SEC Probe - National Accounting Firm:** Defended firm in SEC investigation involving a former partner's defalcation of partnership interests.

KEY CONTACTS



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