



PRACTICE OVERVIEW

SEC & Accounting Advisory Services

EXPERTS WITH IMPACT™



SEC & Accounting Advisory

FTI Consulting's SEC & Accounting Advisory practice was established to support and assist companies addressing their most critical accounting and regulatory needs. Our team of seasoned accounting and former SEC and other regulatory professionals has extensive experience addressing complex accounting, investigative and regulatory issues, including communications with regulators. FTI Consulting combines the responsiveness of a local practice with the deep technical skills, significant resources and scalability of a global business advisory firm.

Regulatory & Investigative

Our professionals bring a proven track record of assisting companies in investigating and resolving accounting-related matters subject to SEC enforcement and other regulatory actions. Our expertise allows us to quickly identify key individuals, decisions, systems and actions en route to presenting findings and recommendations to stakeholders.

We are experienced in conducting investigations on behalf of company management, boards of directors and audit committees, and know how to successfully navigate each sponsor's unique set of risks. Our investigative methodology is designed based on our history of successful investigative assignments.

Accounting Advisory

In addition to helping companies properly apply U.S. and international accounting and financial reporting standards, our extensive public accounting and project management experience can resolve challenges for virtually any entity, from start-ups to established SEC registrants.

Our credibility with regulators and Big Four and other auditors helps us provide reliable advice in a manner that complements the client's audit relationship. We are able to quickly resolve issues and reduce the risk associated with a restatement. As a global business advisory firm, we can supplement our core team with experienced professionals from other FTI Consulting practices to address related issues, such as IPO readiness.

FTI Consulting's Experts Include:

- Former FASB, PCAOB and SEC Division of Corporation Finance and Enforcement professionals
- Former Big Four audit partners, national office professionals and senior managers
- Industry professionals
- Former federal prosecutors and regulators

Where FTI Consulting Can Help

Regulatory & Investigative Services

SEC Enforcement & Regulatory Investigations

FTI Consulting's SEC & Accounting Advisory practice has the technical accounting and SEC expertise to effectively respond to investigations by the SEC's Enforcement Division, the Department of Justice and other regulators. Our team includes former SEC Enforcement Chief Accountants, SEC Staff Accountants and a deep bench of technical accountants with extensive experience defending clients in investigations under the registration and reporting, anti-fraud and recordkeeping provisions of federal securities laws. We have represented companies, audit committees and individuals before the Division of Enforcement and provide consulting and expert services to counsel during all phases of SEC actions, including assessing the allegations and preparing witnesses.

Internal Investigations

FTI Consulting regularly partners with outside law firms and general counsel to public and private companies to perform internal investigations arising from whistleblower and short-seller allegations, or concerns raised by auditors and management, that involve the application of accounting principles or allegations of fraud and financial malfeasance. These claims, for example, may be raised directly to a company's general counsel, chief compliance officer or audit committee. FTI Consulting supports companies and their counsel in conducting an independent assessment of these allegations in a manner that can withstand scrutiny by external auditors and regulators, including the SEC.

Independent Expertise & Advice for Audit Committees

FTI Consulting provides audit committees with an independent, confidential and knowledgeable source of financial and accounting expertise. We offer an objective and practical perspective on how to resolve issues raised by a company's external auditors or the SEC.

Expert Witness & Testimony in Securities & Other Proceedings

FTI Consulting's professionals are experienced testifying experts on matters in securities litigation, in civil proceedings brought by the SEC, PCAOB and other regulators, as well as in commercial disputes. Because our experts have typically testified both for and against plaintiffs and defendants, they have enhanced credibility with juries and courts. We have an extensive track record in preparing and defending expert reports under the scrutiny of litigation.

Communications With the SEC

FTI Consulting's firsthand knowledge of the SEC's inner workings enables us to help companies and their legal counsel translate and respond to comments and inquiries raised by the SEC staff. We bring a valuable understanding of the staff's current "hot-button" accounting and disclosure issues, enabling us to minimize SEC staff comments. We anticipate staff questions and articulate technically sound responses, preempting further enforcement actions or restatements.

Accountants' Liability

Auditors often face significant risks from regulatory inquiries and event-driven litigation filed by financial statement users. These risks arise when a company identifies fraud, declares bankruptcy, restates its financial statements, commences an internal investigation, announces regulatory investigations or whistleblower allegations, or is involved in a failed business combination. We have the technical accounting, auditing and tax knowledge to thoroughly understand and analyze the issues at hand and the expertise to provide high-quality consulting and expert testimony. Our experience covers all areas of PCAOB and other auditing rules and standards, along with SEC and PCAOB independence rules and regulations.

Accounting Advisory Services

Transaction Support

FTI Consulting partners with large global organizations, private equity firms, hedge funds and investment banks, providing pragmatic transaction- and execution-oriented services throughout the transaction life cycle. We use knowledge-driven skill and experience, focusing on critical financial, commercial and operational opportunities, to help create and enhance enterprise value from origination to exit. Our accounting and SEC expertise includes merger and acquisition accounting, asset sales, spinoff transactions, carve-out financial statements and internal reorganizations. With respect to IPO readiness, we help companies strengthen accounting, reporting, controls and audit readiness. We support S-1 preparation, technical accounting, ERP transitions and public company readiness.

Technical Accounting & Financial Reporting Consulting

We regularly interpret and apply U.S. and international accounting standards and SEC reporting requirements to our clients' complex business transactions. Our breadth of experience with technical accounting issues and SEC reporting requirements provides our clients with an objective source of knowledge and expertise.

Implementation of New Accounting Standards

Our team regularly assists companies in adopting new accounting standards, including assessing their impact on financial policy, internal controls and business processes. We partner with companies to implement new accounting standards on the timelines required of public and pre-public companies. In addition, our team has significant experience documenting and presenting these positions to auditors to finalize the adoption and implementation of new standards.

Restatement of Previously Issued Financial Statements

We partner with companies on potential restatements, including assessing whether accounting standards were applied incorrectly, how the accounting standards should have been applied, and whether the misapplication was material. We can provide the overflow capacity required for companies to produce and certify their financial statements on time. We have the infrastructure in place to help even the most complex global organizations collect, reconstruct and organize the necessary financial data to complete the restatement with minimal disruption to normal operations.

Internal Control Documentation & Remediation

Our team collaborates with chief accounting officers and internal and external auditors to prepare detailed action plans to remediate internal control weaknesses and develop analyses to verify those weaknesses have been resolved. We partner with public companies to ensure all key business and accounting process risks are identified, assessed and documented in accordance with Sarbanes-Oxley Act requirements.

Accounting Policy Documentation

We have in-depth experience assisting companies in documenting accounting policies. Our policy assessment process takes inventory of existing policies, evaluates key industry-specific considerations and confirms that those policies are consistent with U.S. Generally Accepted Accounting Principles or International Financial Reporting Standards.

Audit Support

Our team works with public and private companies to navigate the challenges presented by external audits. We have experience liaising with auditors to complete audits on time. In addition, our team has significant experience completing financial statement checklists, providing tie-down support for the financial statements and footnotes, preparing audit-ready support packages and preparing key reconciliations.



Use of AI

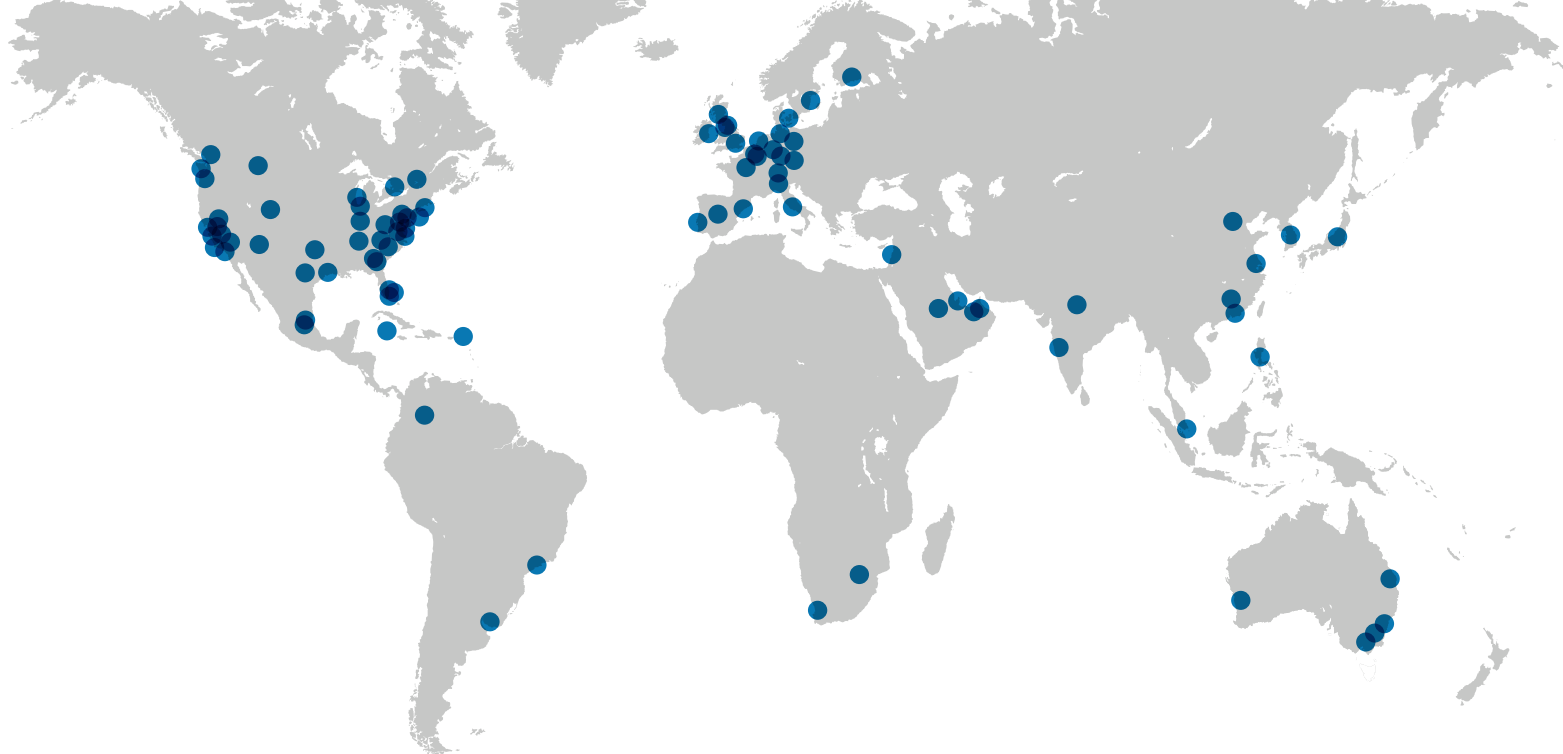
We help companies develop and implement AI strategies for accounting and finance, including identifying use cases, evaluating tools and supporting implementation. We are technology agnostic and recommend solutions across leading providers based on each organization's needs. Our teams leverage FTI's proprietary AI tools as well as carefully vetted third-party solutions, supported by a dedicated team of engineers who can develop bespoke AI and machine learning solutions tailored to specific client engagements. All of these capabilities operate within secure environments designed to protect client information, with appropriate safeguards, governance and oversight.

Blockchain & Digital Asset Advisory

We help organizations manage risks and opportunities in the blockchain and digital asset ecosystem, including fraud investigations, distressed crypto entities and evolving regulations. Drawing on extensive experience across legal, regulatory and financial matters, our forensic accounting team analyzes exchange activity and complex ledger data to reconstruct financial records and clarify transactions.

Other Services

- Operational topics including internal reporting and the structure and strategy of the finance organization
- Assessment of SOX compliance programs
- Support with SOX documentation and testing
- Accounting process improvement
- Staff augmentation
- ESG & Sustainability



FTI Consulting at a Glance

FTI Consulting is the leading global expert firm for organizations facing crisis and transformation.

Each practice area of FTI Consulting includes leading experts defined by their **depth of knowledge** and **track record of delivering client value when it's all at stake**. Collectively, FTI Consulting offers a comprehensive suite of services designed to assist clients across the business cycle – from proactive transformational opportunities to providing rapid responses to unexpected crises and transformational counsel in dynamic environments.

EXPERTS WITH IMPACT™

8,100+

Employees Worldwide

870+

Senior Managing
Directors Worldwide

32

Countries and
territories

95/100

Advisor to 95 of Fortune 100
corporations

82/100

Advisor to 82 of the top 100
Private Equity International
("PEI 300") firms

99/100

Advisor to 99 of the top 100 law
firms as ranked by American
Lawyer Global 100

Client group statistics are based on data from January 1, 2025 through December 31, 2025. All other statistics above are as of June 30, 2026.

EXPERTS WITH IMPACT™

FTI Consulting is the leading global expert firm for organizations facing crisis and transformation.

FTI Consulting is dedicated to helping organizations manage change, mitigate risk and resolve disputes: financial, legal, operational, political & regulatory, reputational and transactional. FTI Consulting professionals, located in all major business centres throughout the world, work closely with clients to anticipate, illuminate and overcome complex business challenges and opportunities.

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