

## Christopher M. Cutler

### Partner

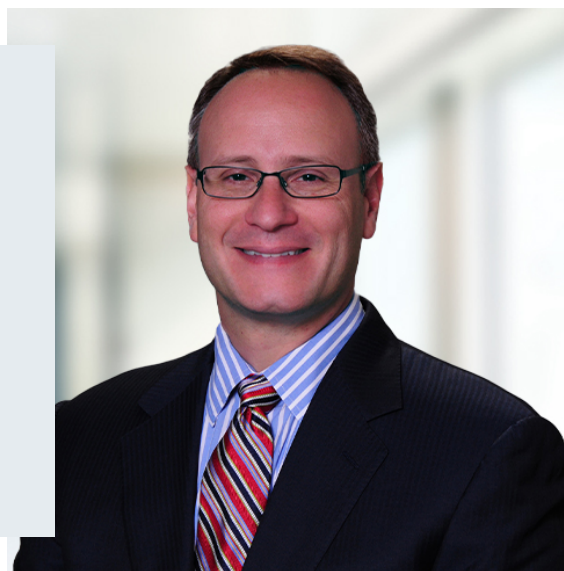
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Christopher Cutler is one of the most sought-after lawyers by international and national accounting firms for their most critical matters. A partner in the firm's Securities Enforcement and Litigation Group, he regularly represents a majority of the top-10 accounting firms in the United States, inclusive of the Big Four, in both civil litigation and regulatory matters before the Securities & Exchange Commission, the Public Company Accounting Oversight Board, and various state boards of accountancy.

Chris represents international accounting firms on almost every continent, routinely advising their global coordinating organizations in a wide variety of areas. Further, he represents public companies and their boards in civil and regulatory matters involving corporate governance, compliance, and accounting irregularities, and he has conducted multiple internal investigations for management, audit committees, and other board committees.

Prior to joining Foley, Chris worked with the Public Company Accounting Oversight Board, where he was the first employee at the Board's Division of Enforcement and Investigations and helped design and implement many of the division's enforcement policies and procedures. Before that, he worked with the Securities & Exchange Commission's Division of Enforcement, where he opened the Enron investigation and helped bring some of the most noteworthy enforcement actions related to that matter.

Chris also frequently appears as a speaker at various continuing legal education programs, and he is the author of *Accountants' Liability*, the leading treatise on the subject published by the Practising Law Institute.

### Presentations and Publications

- Chris speaks frequently at CLE and CPE programs and has provided multiple training sessions to in-house counsel, company executives and law firms. In particular, he has spoken at the Annual AICPA National Conference on Current SEC and PCAOB Developments and at the Annual ALI-ABA Accountants' Liability Conference.



FOLEY & LARDNER LLP

## Sectors

- [Health Care & Life Sciences](#)
- [Racial Justice & Equity](#)

## Practice Areas

- [Litigation](#)
- [Securities Enforcement & Litigation](#)

## Education

- University of Florida College of Law (J.D., 1999)
- Georgetown University (1994)

## Admissions

- District of Columbia
- Florida