



CPA Firm Services

Technical depth, audit-quality experience, and litigation support for your firm's complex accounting and auditing matters.

Audit firms face heightened demands when accounting judgments are complex, evidence is contested, regulatory requests require action, or claims challenge the quality of an engagement. BRG helps your firm evaluate technical issues, strengthen documentation and quality processes, respond to regulators, and support counsel in auditing malpractice matters. BRG professionals are uniquely qualified and credentialed to provide expert advice and opinions.

Our CPA Firm Services offering is designed for audit firms and their counsel. BRG does not perform audits or other attestation services. Our professionals work alongside your leadership, national office, audit-quality teams, engagement teams, and counsel.

Our teams include CPAs, former Big Four partners, and former regulators who have signed audit opinions, led complex accounting investigations, and worked on regulatory and forensic matters. BRG experts have worked on high-profile business events, including bankruptcy investigations, supporting law enforcement and in testifying roles. We bring depth in financial services (e.g., banks, broker-dealers, insurers, investment companies, consumer finance businesses, digital-asset platforms) while supporting accounting and auditing matters across industries including retail, manufacturing, and media/telecommunications.

Audit Quality and Regulatory Support

- Audit-quality assessments and improvement plans
- Evaluation, design, implementation, and monitoring of quality management systems
- Merger integration and support
- Public Company Accounting Oversight Board (PCAOB) inspection readiness, response, and remediation support
- Securities and Exchange Commission (SEC) or PCAOB inquiries and enforcement actions
- Root-cause analysis and corrective-action design
- Audit methodology reviews
- Independent monitoring and remediation support
- Staffing, competency, and rotational assessments
- Training on accounting, auditing, and quality-management standards

Accounting and Auditing Matters

- Technical accounting, auditing, and independence consultation
- National office support
- Targeted support from subject-matter experts
- Complex transaction accounting analysis
- Auditing malpractice litigation support

BRG assists audit firms and their counsel in disputes alleging auditing malpractice or failures to comply with professional standards. Our work is tailored to the procedural and evidentiary needs of counsel and limited to the accounting and auditing issues relevant to the claim.

- Auditor standard-of-care analysis
- Evaluation of audit planning, risk assessment, procedures, evidence, and documentation
- Analysis of accounting and auditing issues underlying an alleged misstatement
- Review of workpapers, correspondence, regulatory materials, and other case evidence
- Consultations regarding market conventions, industry norms, and customs
- Assessment of compliance with applicable PCAOB, American Institute of Certified Public Accountants (AICPA), and International Auditing and Assurance Standards Board (IAASB) standards
- Expert reports, deposition support, and expert testimony
- Rebuttal analysis and critique of opposing expert opinions

Why BRG

Audit-quality specialists often lead with inspection and remediation experience. BRG adds technical accounting depth, industry knowledge, and disputes capabilities within one multidisciplinary team. This combination helps firms address the accounting conclusion, audit-quality implications, and litigation record without fragmenting work across multiple advisers.

Discuss your firm's accounting, auditing, or auditing-malpractice matter with BRG. Visit thinkbrg.com.



Paul Noring, CPA, Managing Director | pnoring@thinkbrg.com

Previous firms: Navigant (managing director/practice leader), Fannie Mae (SVP, Finance), PwC (partner)

Paul Noring has over thirty-nine years of banking, consumer finance, and capital markets expertise. He is an expert in financial reporting for banks and financial instruments. He has provided testimony in the Delaware Chancery Court and is a recognized expert in accounting, auditing, and SEC financial reporting. He has led hundreds of engagements covering all key areas of banking operations, including lending, deposit taking, financial risk management, trading, capital markets activities, and hedging. He has directly supported mergers/spin-off engagements, provided accounting policy analyses, and performed due diligence and regulatory response engagements. He has deep product experience in commercial lending, mortgage, auto, consumer lending, derivative trading, indirect lending, and specialty finance, including fintech. He routinely testifies as an expert witness.



Barb Vanich, CPA, Managing Director | bvanich@thinkbrg.com
Engagement/Relationship Lead & Accounting Expert

Previous firms: PCAOB (chief auditor), Navigant (director), JPMorgan Chase (VP, Accounting Policy), KPMG (senior manager)

Barb Vanich has over thirty years of regulatory, audit, accounting, and banking experience. She is an expert in the application of auditing standards and worked on PCAOB standards including the Quality Control Standards, confirmations, estimates, and specialists, and Supervision of Other Auditors. As an auditor, her engagements included large trust and custody banks, hedge funds, and mutual funds. She has focused on accounting matters including fair value, share-based compensation, leasing, earnings per share, real estate, and commercial lending.

BRG combines world-leading academic credentials with world-tested business expertise, purpose-built for agility and connectivity, which sets us apart—and gets our clients ahead.

Our top-tier experts include experienced industry leaders, renowned academics, and leading-edge data scientists. Together, they bring a diversity of proven real-world experience to economics, disputes, and investigations; corporate finance; and performance improvement services that address the most complex challenges for organizations across the globe.

Our unique structure nurtures the interdisciplinary relationships that give us the edge, laying the groundwork for more informed insights and more original, incisive thinking from diverse perspectives that, when paired with our global reach and resources, make us uniquely capable to address our clients' challenges.

VISIT [THINKBRG.COM](https://thinkbrg.com) TO LEARN MORE.

Berkeley Research Group, LLC, including its subsidiaries, is not a CPA firm and does not provide audit, attest, or public accounting services. BRG is not a law firm and does not provide legal advice. BRG is an equal opportunity employer. The information provided is not intended to and does not render legal, accounting, tax, or other professional advice or services, and no client relationship is established with BRG by making any information available in this publication. None of the information contained herein should be used as a substitute for consultation with competent advisors.