


# Jesse Jensen, Sarah Schmidt, and Tom Sperber Examine the Impact of High-Profile Audit Failures in *The Review of Securities & Commodities Regulation*

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**"2024 Developments for Auditor  
Regulation Under the U.S.  
Securities Laws" by Jesse Jensen,  
Sarah Schmidt, and Tom Sperber  
in *The Review of Securities &  
Commodities Regulation***

In the article "2024 Developments for Auditor Regulation Under the U.S. Securities Laws" [published](#) by *The Review of Securities & Commodities Regulation*, BLB&G Partner Jesse Jensen and Associates Sarah Schmidt and Tom Sperber examine how recent high-profile audit failures have eroded public confidence in auditors as financial gatekeepers. They review regulators' 2024 enforcement actions against audit firms, analyze a key U.S. Supreme Court ruling that could limit the authority of financial regulators, and discuss efforts by investors to hold auditors accountable through private litigation, despite mounting legal challenges.