

Scott L. Marrah

Partner

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Services

Corporate Monitorships
Cybersecurity, Privacy & Data
Governance
Environmental, Social and
Governance (ESG) Solutions
Government & Regulatory
White Collar Crime & Internal
Investigations
False Claims Act Investigations,
Defense & Response to
Whistleblowers
Global Investigations, Anti-Bribery
& FCPA

Industries

Apparel, Accessories & Luxury
Goods
Consumer Goods
Retail & Consumer Goods



Scott Marrah co-leads both the Government Enforcement & Investigations Team and the Environmental, Social and Governance (ESG) Practice at Kilpatrick. He also served on the firm's Executive Committee. Mr. Marrah has extensive experience in the areas of white collar criminal defense, internal, criminal and SEC investigations, and complex commercial litigation. He has significant trial and appellate experience gained from years as both a federal prosecutor and a defense attorney in private practice.

Mr. Marrah assists clients with government enforcement issues including the Foreign Corrupt Practices Act, the False Claims Act (including government contracting, healthcare and tax matters), Civil Investigative Demands, securities fraud allegations, criminal environmental and antitrust issues and export enforcement. He also regularly represents financial institutions in matters with DOJ, SEC, FDIC, and OCC, including subpoena compliance and internal investigations. He assists companies with grand jury inquiries and has handled investigations conducted by the Office of Inspector General from a variety of federal agencies.

Mr. Marrah served as the Deputy Monitor for Anti-Fraud, Ethics and Compliance for Larry D. Thompson, the



Volkswagen AG Independent Compliance Monitor & Auditor and his team. The team oversaw VW AG's compliance with Plea Agreement and Consent Decree obligations arising from parallel criminal and civil cases concerning the company's diesel-powered cars sold in the United States. Mr. Marrah managed and led the team of attorneys, auditors, and consultants that reviewed, audited and tested the design and operating effectiveness of the company's anti-fraud and ethics remedial measures and compliance program improvements.

Prior to joining the firm, he served as an Assistant United States Attorney in the Southern District of New York, where he successfully investigated and prosecuted a wide array of federal offenses in the areas of terrorism and national security, securities fraud, RICO, white collar crime, money laundering, export control and commerce violations, organized crime, trademark infringement and counterfeiting, mail, wire and bank fraud and international narcotics. As an Assistant United States Attorney, Mr. Marrah had numerous jury trials, bench trials, and hearings in federal court and also briefed and argued appeals before the United States Court of Appeals for the Second Circuit.

Before serving as a prosecutor, Mr. Marrah was a partner in an international law firm where he handled internal corporate investigations, white collar criminal defense, False Claims Act cases and complex commercial litigation matters. He also handled matters involving the Foreign Corrupt Practices Act, healthcare, environmental and SEC issues.

Mr. Marrah listed in the 2021, 2022, 2023 and 2024 editions of *Chambers USA: America's Leading Lawyers for Business* in the area of White-Collar Crime and Government Investigations Litigation. He was listed by *The Best Lawyers in America*® in 2018 and 2019 for White-Collar Criminal Defense, in 2020, 2021, 2022 and 2023 for White-Collar Criminal Defense and Commercial Litigation, and again in 2024 and 2025 for Commercial Litigation, Corporate Compliance Law, White-Collar Criminal Defense, and Regulatory Enforcement Litigation (SEC, Telecom, Energy). Mr. Marrah was named the 2025 "Atlanta Lawyer of the Year" in the area of Corporate Compliance Law by *The Best Lawyers in America*®. He was recognized as a Georgia "Super Lawyer" in Criminal Law in 2018 and the seven years prior by *Super Lawyers* magazine. Mr. Marrah was also named to *Georgia Trend's* "Legal Elite" list for Criminal Law in 2016 and the seven years immediately preceding. He has been recognized repeatedly for Business Crime Defense in *The International Who's Who of Business Lawyers*.

Experience

Advise clients on ESG-related enforcement trends, including providing training to corporate legal and compliance departments, policies and checklists.

Conducted a cross-border internal investigation on behalf of an Audit Committee of a European company into potential breaches of FDA regulations, the False Claims Act, and corporate policies.

In less than four months, convinced the Civil Division of the Department of Justice that a whistleblowers claims against a company did not merit the Governments intervention into a sealed qui tam litigation. Soon after, the whistleblower voluntarily dismissed her litigation.

Led corporate internal and government investigations of potential misconduct, including criminal antitrust and securities violations, and other criminal statutes.

Represented a public company in an investigation of an employee's suspected possession of inappropriate and



criminal material on company-owned computer equipment and worked with FBI and U.S. Attorney's office in the investigation.

Represented a former White House official in Congressional and Department of Justice criminal investigation.

Assisted client with Congressional inquiries and responses, including preparation for testimony.

Represented several publicly traded companies in defense of shareholder class actions alleging violations of the Securities Exchange Act and shareholder-related derivative suits.

Conducted internal investigation for a *Fortune* 100 company involving an employee kickback scheme.

Represented hospital system in successful resolution of Department of Justice and Office of Inspector General investigation.

Represented a company in criminal tax matter, resulting in Department of Justice declination of prosecution.

Advised a *Fortune* 500 company on criminal liability and government disclosures related to internal computer audits.

Represented large international law firm in SEC investigation related to insider trading allegations.

Advised a *Fortune* 500 company with respect to computer intrusions and related computer crimes.

Represented corporations in civil and criminal False Claims Act investigations and litigation, including government contracting, tax and healthcare matters.

Advised a *Fortune* 500 company on fraud relating to internet usage as well as email communications.

Assisted corporate clients with subpoenas and investigations by the New York State Attorney General's Office.

Assisted large American retail company in investigating and pursuing trademark infringement in Asia, including potential criminal and civil remedies.

Served as co-lead counsel in successful RICO prosecution of 32 members and associates of the Gambino crime family, including the Acting boss, Underboss and high ranking captains. The six-week jury trial resulted in conviction of the family captain.

Served as lead counsel in prosecution of large-scale securities, wire, and mail fraud conspiracies.

Sole prosecutor in prosecution of trader on the floor of the American Stock Exchange, for securities and wire



fraud charges in connection with a scheme to defraud his employer, a specialist firm and member of the American Stock Exchange.

Performed an internal investigation for an international construction company into Foreign Corrupt Practices Act issues as well as conducted training for employees.

Counsel to Special Committee of Board of Directors for investigation of shareholder demand issues, including full internal review and report of findings.

Investigated and prosecuted cases involving national security matters, Foreign Corrupt Practice Act, export violations and counter proliferation issues.

Investigated and prosecuted numerous individuals for providing material support to terrorists and/or terrorist organizations.

Served as co-lead counsel in RICO prosecutions of over eighty defendants, including bosses of two Asian organized crime enterprises in Manhattan.

Conducted an internal investigation into Foreign Corrupt Practices Act issues in the Caribbean for a public company and later, provided extensive training to executive officers, the legal department as well as employees.

Represented a medical group, in an investigation by the U.S. Attorneys Office and U.S. Department of Health & Human Services concerning medical billing, which resulted in a favorable settlement.

Represented executives and employees of a pharmaceutical manufacturer in an off-label marketing investigation initiated by a False Claims Act lawsuit.

Led an internal investigation into a fraudulent scheme conducted by an officer of a medical group.

Represented multiple health care clients in connection with internal investigations and assistance in developing and implementing comprehensive compliance programs.

Internal investigation on behalf of a *Fortune* 100 company of potential criminal and regulatory exposure arising from an environmental incident in Midwest.

Advised an international consumer goods manufacturer on Foreign Corrupt Practices Act issues as well as assisted in drafting its FCPA policy, guidelines and contract language.

Internal investigation on behalf of a board of directors of a *Fortune* 500 company regarding potential Foreign



Corrupt Practices Act violations in the Middle East, Southeast Asia and Africa.

Represented a group of employees in an investigation by a U.S. Attorneys Office, the Nuclear Regulatory Commission and Immigration & Customs Enforcement relating to the export of medical devices to sanctioned countries.

In less than three months, we convinced the Department of Justice not to take any action against a client employee for allegedly stealing trade secrets from a competitor. During the investigation, our client continued to be a witness and did not have any criminal exposure.

Convinced the Department of Justice to decline prosecution of a construction company, after the DOJ had previously identified the company as a target of an environmental crime investigation.

Internal investigation on behalf of audit committee of NYSE-listed energy company to assess allegations regarding a wide array of issues, including securities and accounting fraud, violations of Sarbanes-Oxley and compliance with a variety of federal and state regulations.

Represented an Audit Committee of a medical diagnostic company in conducting an internal investigation involving compliance and assisting with related government disclosure and resolution.

Performed an internal investigation in China concerning potential crimes and breaches of internal policies and procedures, and advised the public company's Audit Committee on next steps and remedial measures.

Education

Ohio State University, Moritz College of Law J.D. (1993) *with honors*

Ohio State University B.A. (1990) *summa cum laude*

Admissions

District of Columbia (2023)

Georgia (1998)

Ohio (1993)

Court Admissions

U.S. Court of Appeals for the Eleventh Circuit (2007)

U.S. Court of Appeals for the Second Circuit (2005)

U.S. Court of Appeals for the Sixth Circuit (1994)

U.S. District Court for the Northern District of Georgia (1999)



U.S. District Court for the Southern District of Ohio (1995)

Clerkships

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Professional & Community Activities

Georgia Bar Association, Member

Federal Bar Association, Executive Committee of Atlanta Chapter

International Bar Association, Member

Insights

[News Releases](#)

Kilpatrick Breaks Record for Number of Attorneys Recognized in 2025 Edition of The Best Lawyers in America®
August 16, 2024

[News Releases](#)

Kilpatrick Earns Widespread Recognition in 2024 Chambers USA
June 7, 2024

[Alert](#)

The Carrot and the Stick: New Voluntary Self-Disclosure Program for Government Contractor Fraud May Increase Disclosures by Individuals
May 2, 2024

[Alert](#)

SEC Adopts New Climate-Related Disclosure Rules Without Scope 3 Greenhouse Gas Disclosure Requirement
March 11, 2024

[Perspectives](#)

Scott Marrah Featured on The JustPod
January 24, 2024