YOUR ROADMAP

to Professional Development
CPA | Certified in Financial Forensics (CFF®)
Have you considered how earning the AICPA Certified in Financial Forensics (CFF) credential could position you for increased demand in one of the fastest-growing specialty areas for CPAs? Highlighting your knowledge and skills in a variety of areas, including; family law, valuation, fraud prevention, detection and response; financial statement misrepresentation; economic damages, bankruptcy and insolvency; and computer forensic analysis, allows you to add greater value to your firm and deepen client relationships through expanded offerings.

Available exclusively to CPAs, the CFF credential represents an unparalleled combination of experience, education, comprehensive testing and a commitment to a code of professional ethics. Are you ready to take the next step in your professional development? The CPA/CFF Roadmap is a route to success in forensic accounting and illustrates five key points along the way.
The first point on the CPA/CFT Roadmap is the AICPA’s Forensic and Valuation Services (FVS) Section. Joining this section gives CPAs in forensic accounting the tools and resources to serve clients and enhance their business. With a comprehensive suite of technical tools, educational resources and networking opportunities, FVS resources help you provide answers to your clients’ pressing questions. Expanding your competency and confidence in forensic accounting will increase your value to your firm and the clients and referral sources you’ve worked so hard to attract and maintain.
Join the FVS Section

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Having access to the right resources can boost daily operational effectiveness and efficiency. The FVS Section offers instant access to:

- **Practice Aids and Other Non-authoritative Guidance**
  - News and Information
    - FVS Section members receive exclusive access to essential communications that offer insight on technical issues, practice management topics, current case law and valuable FVS Section updates. Examples include:
      - FVS News (weekly)
      - FVS Consulting Digest (bi-monthly)
      - Forensic & Valuation Report (monthly)

- **Practice Development**
  - Creating a Niche Forensic Practice Web Seminar Series
  - FVS Membership Top Issues Survey
  - FVS Web Resource Guide
  - CFF Marketing Toolkit

Membership also connects you with a community of peers immersed in forensic accounting so you can:

- Exchange knowledge, ideas and opportunities with a network of forensic and valuation professionals on the LinkedIn Subgroup for FVS Section members
- Interact with some of the best and brightest thought leaders in forensic and valuation services by participating in FVS conferences, web seminars, committees and task forces
- Access current information on advocacy efforts related to regulatory and legislative matters that affect forensic and valuation service practitioners

Among the other great benefits, FVS offers exclusive member discount opportunities that will easily pay for the annual $200 membership cost, including:

- Bundle-Pricing Discounts
- Conference Discounts

Discover more about FVS Section membership at aicpa.org/FVS.
WELCOME  JOIN  DEVELOP  PREPARE  APPLY  SUCCEED
The second point is professional education. Self-study courses and live educational events provide practitioners with the opportunity to gain a deeper understanding of forensic accounting and to learn about timely issues and best practices. Your enhanced knowledge will help you position yourself as an expert in financial forensics.

Although it is not a prerequisite for the educational courses, FVS Section membership offers significant discounts.
DeVelOP

Develop Specialized Knowledge Through Education

Live Courses

• Fair Value Measurements Workshop
• AICPA Expert Witness Skills Training Workshop
• NACVA Cornerstones of Financial Forensics Workshop

Self-Study Courses

• Financial Forensic Accounting Education Series
• AICPA’s Guide to Business Combinations, Goodwill & Other Consolidation Issues
• Advanced Forensic Techniques for Accountants
• Fraud and the Forensic Accountant: Tackling Fraud from Start to Finish
• Forensic Accounting: Fraudulent Reporting and Concealed Assets
• Fair Value Accounting: A Critical New Skill for All CPAs

FVS Web Seminars

• Monthly FVS Web Seminars
• Web Seminar Archives
  - Assisting Attorneys and Parties Settling the Financial Aspects of a Divorce Case
  - Internal Investigations: Was It Ignorance, Negligence or Fraud?
  - What Auditors Need to Know About Computer Facilitated Fraud
  - The Financial Expert’s Role in the Litigation Process

Conferences

• Annual AICPA National Forensic Accounting and Business Valuation Conference
• Biennial AICPA Family Law Conference
• Biennial AICPA/AAML Conference on Divorce

For more information on education, visit aicpa.org/FVS/CPE.
You have to prepare for and pass the CFF Exam – it is the only way for a CPA to get the CFF credential. The AICPA offers resources, education and exam preparation to help familiarize you with the CPA/CFF body of knowledge.
There are three steps for preparing and passing the CFF Exam. All are strongly recommended.

**Step 1: Review the CEEF Exam Content Specification Outline**

This comprehensive resource guide can be found at aicpa.org/CFFexam. It provides the full body of knowledge for CPAs seeking the CFF credential. The following areas are covered:

- Professional Responsibilities and Practice Management
- Fundamental Forensic Knowledge
  - Laws, Courts and Dispute Resolution
  - Planning and Preparation
  - Information Gathering and Preserving
  - Discovery
  - Reporting, Experts and Testimony
- Specialized Forensic Knowledge
  - Bankruptcy, Insolvency and Reorganization
  - Computer Forensic Analysis
  - Economic Damages Calculations

To learn more about the exam, visit aicpa.org/CFFexam.

**Step 2: Complete CPA/CFF Education and CFF Exam Review Course (optional)**

Education and exam review course opportunities are offered to help CPAs in forensic accounting advance their skills and pass the CFF examination. aicpa.org/CFFexam

**Step 3: Pass the CFF Exam**

The CFF Examination is a four-hour multiple-choice exam offered at Kryterion test centers located in the United States and Canada. The exam is built around content areas that encompass professional responsibilities and practice management, fundamental forensic knowledge and specialized forensic knowledge.

To learn more about the exam, visit aicpa.org/CFFexam.
You’ve followed the CPA/CCF Roadmap through successfully passing the CFF Exam. Now you need to apply for the credential. The CFF credential is granted exclusively by the AICPA to CPAs who demonstrate expertise in forensic accounting through their knowledge, skills and experience. With the powerful combination of the CPA and the CFF credential, you can:

- Position yourself to clients and prospects as a premier forensic accounting service provider
- Differentiate yourself from other forensic accountants with your proven professional competency, objectivity and integrity
- Demonstrate your commitment to continuously improving your forensic accounting skills and expertise

Additionally, as a CPA/CCF credential holder, you are fully entitled to the benefits provided to our FVS Section members.
APPLY

Apply for the Credential

To qualify, a new CPA/CFF applicant must:

• Maintain an AICPA membership in good standing
• Hold a valid and unrevoked CPA certificate or license issued by a legally constituted state authority
• Have a minimum of 1,000 hours of business experience relevant to the CFF body of knowledge
• Have a minimum of 75 hours of CPE relevant to the CPA/CFF body of knowledge
• Pass the CFF Examination

To learn more about and apply for the CFF credential, visit aicpa.org/CFF.

After passing the CFF Exam, a new CFF applicant must also:

• Complete a CFF credential application
• Sign a Declaration of Intent to comply with the requirements of CPA/CFF recertification (60 hours of forensic-related CPE every three years)
• Pay the credential fee
WELCOME  JOIN  DEVELOP  PREPARE  APPLY  SUCCEED
The road does not end with the CPA/CFF credential. The fifth point is success. This is a continuous step involving effective tools and resources to serve the needs of CPA/CFF credential holders. Whether you want to enhance your practice or market your forensic accounting expertise, the AICPA and FVS Section have numerous programs to guide you and help clients understand why they should select a CPA/CFF as their preferred forensic accounting professional.
SUCCEED

Succeed as a CPA/CFF Credential Holder

CPA/CFF Credential-Only Resources

- **CFF Marketing Toolkit:** The CFF Marketing Toolkit is a suite of marketing resources designed to help you promote your forensic accounting expertise. It includes the CFF logo, customizable brochures, benefits of holding the CFF credential, key message points and much more.

- **Find a CPA/CFF Database:** A centralized searchable database available to the professional community and potential clients. It is intended to provide a method for locating qualified CPA/CFF credential holders for the purpose of securing their services.

- **Media Opportunities:** CFF credential holders are viewed as forensic accounting experts and are often contacted for media opportunities.

Benefits and Resources to Build Your Practice

CPA/CFF credential holders also have full access to the FVS Section benefits. Use these resources to help add or enhance your FVS services.

- **Practice Development:**
  - Creating a Niche Forensic Practice Web Seminar Series
  - FVS Membership Top Issues Survey
  - FVS Web Resource Guide
  - CFF Marketing Toolkit

- **News and Information:** CPA/CFF credential holders receive exclusive access to essential communications that offer insight on technical issues including:
  - FVS News (weekly)
  - FVS Consulting Digest (bi-monthly)
  - Forensic & Valuation Reporter (monthly)

Opportunities to Influence the Profession and Make a Difference

- **Volunteer:** Contribute to the Institute and the profession through participation on Task Forces and Committees (aicpa.org/volunteer)

- **Community Involvement:** This community offers opportunities to network, collaborate and share best practices with peers through the following:
  - LinkedIn Subgroup for FVS Section members
  - Conferences as a moderator or speaker

- **CFF Champion Program:** CFF Champions promote the CFF credential within their state and local community

- **Advocacy:** The FVS Section promotes and protects member interests with regulators and other third parties

- **Contribute to AICPA Publications:** Authoring articles gives you the opportunity to establish yourself as the go-to expert in your CPA specialty

Opportunities to Influence the Profession and Make a Difference
No matter where you are on the CPA/CFF Roadmap, the FVS Section has the tools and resources you need to earn your CFF credential and reach your goals as a CPA forensic accountant.

Explore the FVS Section and see what membership can do for you.

aicpa.org/FVS

Earn the CFF credential and unlock new opportunities.

aicpa.org/CFF