



CFF[®] credential handbook

A guide to the AICPA[®] Certified in
Financial Forensics credential



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What is the CFF credential?

The AICPA® Certified in Financial Forensics (CFF) credential is the mark of excellence in forensic accounting — where financial expertise meets investigative insight to support dispute resolution, litigation, and fraud prevention.

The CFF credential validates specialized expertise in:

- Fraud detection, prevention, and investigation.
- Financial statement misrepresentation and dispute resolution.
- Economic damages, bankruptcy, and insolvency analysis.
- Forensic accounting engagements and expert witness services.

Earning the CFF credential places you at the forefront of forensic accounting, one of the fastest-growing specialty areas in accounting and finance. It distinguishes you as a CPA with the ethical rigor, investigative mindset, and forensic accounting expertise that organizations, legal counsel, and courts trust.

The objectives of the CFF credential program are to:

- Enhance the quality of forensic services that CFF credential holders provide.
- Increase practice development and career opportunities for CFF credential holders.
- Achieve public recognition of the CFF credential holder as the preferred forensic accounting professional.

Why become a CFF credential holder?

Recognition of expertise — The CFF credential validates your standing as a forensic accounting professional trusted to interpret financial evidence, investigate irregularities, and deliver objective, defensible analysis in matters involving fraud, litigation, and financial disputes.

Enhanced credibility — Earning the CFF credential strengthens your professional reputation with employers, clients, and legal professionals by demonstrating your ability to evaluate financial information with independence, clarity, and sound judgment during investigative and dispute-related engagements.

Career differentiation in a growing field — Financial forensics is one of the fastest-growing specialty areas in accounting and finance. The CFF credential positions you for success in high-impact roles involving investigations, expert testimony, fraud examinations, and other forensic accounting services.

Community and collaboration — CFF credential holders are part of a broad forensic accounting community and can engage with peers through the AICPA's Forensic and Valuation Services (FVS) Section, which is an active network that offers resources, technical guidance, and opportunities to collaborate across forensic accounting and valuation practice areas.

Pathways to the CFF credential – your professional development roadmap

There are two ways to earn the CFF credential: the Global Standard CFF Pathway and the Experienced CFF Pathway. The Global Standard Pathway is designed for CPAs who are building their forensic expertise. The Experienced CFF Pathway is designed for seasoned professionals with extensive practical experience in the CFF Body of Knowledge.

	Experience requirement	Education requirement	Exam requirement
Global Standard CFF Pathway	Minimum 1,000 hours of business experience in the CFF Body of Knowledge in the last 5 years	75 hours of education in the CFF Body of Knowledge in the last 5 years OR successful completion of the CFF Learning Pathway	Global CFF Exam <ul style="list-style-type: none">• 4-hour exam• 175 questions
Experienced CFF Pathway	Minimum 7 years and 10,000 hours of business experience in the CFF Body of Knowledge	75 hours of education in the CFF Body of Knowledge in the last 5 years OR successful completion of the CFF Learning Pathway	CFF Experienced Pathway Exam <ul style="list-style-type: none">• 2-hour exam• 60 questions

Use the following steps to guide your thinking as you approach the CFF credential. This handbook and the CFF credential webpage provide more information on the CFF credential requirements and body of knowledge.

Step 1: Review the [CFF Body of Knowledge](#)

The [CFF Body of Knowledge](#), also referred to as the CFF Content Specification Outline (CSO), is a critical starting point in determining which pathway to the CFF credential is most appropriate for you. The CFF Body of Knowledge is a blueprint of the competencies underlying the CFF credential, outlining the specialized forensic accounting knowledge and skills that form the foundation of the CFF credential program.

For those pursuing the CFF credential, the CFF Body of Knowledge serves two important purposes:

1. It enables you to evaluate how your professional experience aligns with the competencies represented by the CFF credential, so you can determine which pathway best fits your qualifications.
2. Presented in outline form, it provides a clear road map of the knowledge areas covered on the CFF credential exams, helping you focus your preparation on the competencies that will be assessed.

The following table provides a high-level overview of the CFF Body of Knowledge. The CFF Body of Knowledge is organized into two modules, each consisting of major content areas that define the core competencies of the credential. The percentages shown represent the relative weighting of each content area on the CFF credential exams.

Module I – Core Knowledge, Information, and Skills
<p>A: Professional Standards and Roles (5%)</p> <ul style="list-style-type: none"> • AICPA materials • Professional responsibilities in forensic services
<p>B: Legal Systems, Courts, and Dispute Resolution (5%)</p> <ul style="list-style-type: none"> • Global legal systems and applicability • Public law elements (common and civil law systems) • Private/civil law (common law system) • Rules of evidence • Rules of procedure • Judicial court structures • Alternative dispute resolution (ADR) • Common law example – United States • Civil law example – Spain
<p>C: Laws, Regulations, and Guidance (5%)</p> <ul style="list-style-type: none"> • International bribery and corruption laws and guidance • Anti-money laundering, counter-terrorist financing, and sanctions • Competition and antitrust • Privacy law • Contractual/commercial legal requirements
<p>D: Engagement Initiation and Planning (5%)</p> <ul style="list-style-type: none"> • Understanding with client • Accepting the engagement
<p>E: Information Gathering, Preservation of Evidence, and Analysis (25%)</p> <ul style="list-style-type: none"> • Information gathering • Discovery • Interviewing • Observation • Evidence collection, preservation, custody, and retention • Quantitative and qualitative analysis • Use of forensic technology
<p>F: Reporting and Communication of Findings (10%)</p> <ul style="list-style-type: none"> • Roles for forensic accountants • Reporting methods • Reporting requirements – professional standards and considerations

Module II – Core Practice Areas

A: Investigative and Fraud Risk Management (25%)

- Types of fraud
- Fraud risk management
- Fraud risk assessment
- Fraud control activities
- Fraud detection
- Investigation and corrective action
- Monitoring activities

B: Litigation Services Concepts, Methodologies, and Procedures (20%)

- Types of litigation
- Quantification of economic damages
- Considerations in merger and acquisition disputes
- Considerations in family law and estate disputes
- Considerations in bankruptcy, insolvency, and reorganization matters

A detailed version of the CFF Body of Knowledge is available online and provides expanded information on each content area, including the specific topics covered within them. You can access the detailed CFF Body of Knowledge [here](#).

Step 2: Assess your business experience and select your pathway

Now that you are familiar with the major content areas of the CFF Body of Knowledge, consider these areas within the context of your career. When you review your work experience, have you accumulated a minimum of 10,000 hours and at least 7 years of experience in any combination of the major content areas?

- **If your answer is Yes**, then you qualify for the Experienced CFF Pathway.
- **If your answer is No**, then consider proceeding with the Global Standard CFF Pathway.

Initial certification requirements

Once you have identified the appropriate CFF credential pathway, you can shift your focus to the requirement for that pathway.

In the following outline are the qualification requirements for each of the two CFF credential pathways. Additionally, you'll find a variety of AICPA resources available to help you meet the requirements for your chosen pathway. Please be aware that both CFF credential pathways require AICPA membership and a valid and unrevoked CPA license or qualified equivalent.

Global Standard CFF Pathway – Qualification requirements

- A minimum of **1,000 hours of business experience** in the CFF Body of Knowledge within 5 years preceding the CFF credential application date. When you apply for the CFF credential, you will attest to having met this business experience requirement.
- A minimum of **75 hours of [continuing professional development \(CPD\)](#)** in the CFF Body of Knowledge within 5 years preceding the CFF credential application date.

To support candidates in fulfillment of this requirement, the AICPA offers the [CFF Learning Pathway](#), a 69.5-hour bundled education product that substitutes for the full 75-hour CPD requirement when completed in its entirety. Developed to provide comprehensive coverage of the CFF Body of Knowledge, the CFF Learning Pathway consists of the following courses, each of which may also be purchased individually to address specific learning needs:

- [Professional Standards and Roles](#)
- [Legal Systems, Courts, and Dispute Resolution](#)
- [Laws, Regulations, and Guidance](#)
- [Engagement Initiation and Planning](#)
- [Information Gathering, Preservation of Evidence, and Analysis](#)
- [Reporting and Communication of Findings](#)
- [Investigation and Fraud Risk Management](#)
- [Bankruptcy, Insolvency, and Reorganization](#)
- [Quantification of Economic Damages](#)
- [Considerations in Family Law and Estate Disputes](#)
- [Considerations in Mergers and Acquisition Disputes](#)

It also serves as a valuable preparation resource for candidates planning to sit for the Global CFF Exam.

- Pass the [Global CFF Exam](#).
 - This is a four-hour computer-based assessment composed of 175 multiple-choice questions.
 - This exam is offered on a continuous basis, with candidates having the option of taking the exam remotely or in person at a Kryterion test center.
 - The exam content is designed to test your understanding of the fundamental sections of the CFF Body of Knowledge.
 - To assist in exam preparation, the AICPA offers the following resources:
 - [CFF Exam Review Course](#) – Provides a focused, self-paced review designed specifically to help candidates prepare for the Global CFF Exam. Best suited for individuals with an existing foundation in forensic accounting, this course reinforces key concepts and supports exam-specific preparation. It is intended as a supplemental review tool and is most effective when paired with additional study and practical experience.
 - [CFF Learning Pathway](#)
 - Visit [here](#) for additional information on the Global CFF Exam or to register for your Global CFF Exam today.



Experienced CFF Pathway – Qualification requirements:

- A minimum of **75 hours** of [continuing professional development \(CPD\)](#) in the CFF Body of Knowledge within 5 years preceding the CFF credential application date.

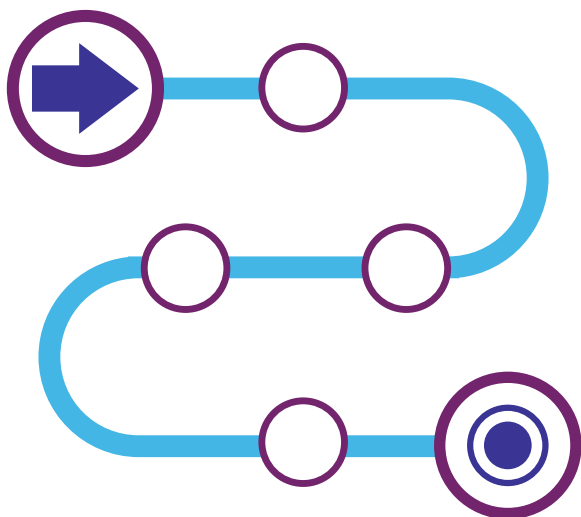
To support candidates in fulfillment of this requirement, the AICPA offers the [CFF Learning Pathway](#), a 69.5-hour bundled education product that substitutes for the full 75-hour CPD requirement when completed in its entirety. Developed to provide comprehensive coverage of the CFF Body of Knowledge, the CFF Learning Pathway consists of the following courses, each of which may also be purchased individually to address specific learning needs:

- [Professional Standards and Roles](#)
 - [Legal Systems, Courts, and Dispute Resolution](#)
 - [Laws, Regulations, and Guidance](#)
 - [Engagement Initiation and Planning](#)
 - [Information Gathering, Preservation of Evidence, and Analysis](#)
 - [Reporting and Communication of Findings](#)
 - [Investigation and Fraud Risk Management](#)
 - [Bankruptcy, Insolvency, and Reorganization](#)
 - [Quantification of Economic Damages](#)
 - [Considerations in Family Law and Estate Disputes](#)
 - [Considerations in Mergers and Acquisition Disputes](#)
- Pass the [CFF Experienced Pathway Exam](#)
 - This streamlined, computer-based assessment features a combination of case study-based multiple-choice questions and stand-alone multiple-choice questions. The exam has 60 questions, and candidates have two hours to complete the exam.
 - This exam is offered on a continuous basis, with candidates having the option of taking the exam remotely or in person at a Kryterion test center.
 - The exam content is designed to test your understanding of the fundamental sections of the CFF Body of Knowledge.
 - To assist in exam preparation, the AICPA offers the following resources:
 - [CFF Exam Review Course](#) – Provides a focused, self-paced review designed specifically to help candidates prepare for the Global CFF Exam. Best suited for individuals with an existing foundation in forensic accounting, this course reinforces key concepts and supports exam-specific preparation. It is intended as a supplemental review tool and is most effective when paired with additional study and practical experience.
 - [CFF Learning Pathway](#)
 - Visit [here](#) for additional information on the CFF Experienced Pathway Exam or to register for your CFF Experienced Pathway Exam today.

CFF application process

It's easy to apply online.

1. Go to the [CFF credential landing page](#) and select your selected pathway, then select the **Apply Now** button.
2. Check off the boxes for the examination, experience, and attestations.
3. Include payment information for your application fee and apply.



Valuable resources, tools and information

CFF credential holders receive:

- **CFF Marketing Toolkit:** A collection of resources designed to help you showcase your knowledge and skills as a CFF credential holder, enhance your marketability, and set you apart from the competition.
- **CFF Digital Badge:** A verified digital representation of your CFF credential that can be displayed on your website, social media, and email signature. The badge links to a secure, real-time description of your credential for clients, prospects, and employers.
- Inclusion in the online [Membership and Credential Holder Directory](#): A publicly accessible listing designed to facilitate connections between CFF credential holders and individuals or organizations seeking forensic accounting services.
- Discounted admission to the [Forensic & Valuation Services Conference](#) and [Expert Witness Skills Workshop](#).
- Enhance your benefits by joining the [Forensic and Valuation Services \(FVS\) Section](#) at a 20% discount and receive the following:
 - Up to 16 free CPD hours: Webcasts and online learning for your professional development
 - Reference guides and frameworks: Educational materials on technical issues
 - FVS online library: Practice aids, guides, and templates
 - Eye on Fraud report: Quarterly report on fraud trends and topics
 - FVS webcasts and podcasts: Archived learning on forensic and valuation matters
 - Essential FVS communications: Exclusive news and insights on technical issues

CFF recertification requirements

To maintain an active CFF credential, CFF credential holders must pay an annual renewal fee and meet the following CFF recertification requirements annually:

- AICPA membership in good standing
- Valid and unrevoked CPA certificate issued by a legally constituted state authority
- Complete 20 hours of continuing professional development (CPD) within the CFF Body of Knowledge annually
 - CPD may include structured learning activities approved by NASBA or a legally constituted state authority, other professional body, or unstructured learning activities outlined by the AICPA.
 - Unstructured learning activities may constitute up to 50% (10 hours annually) of a credential holder's CPD to meet credential renewal requirements.
- Payment of the annual fee is an attestation of intent to comply with all CFF credential recertification requirements.

CFF annual audit

A percentage of approved CFF credential applications and recertifications are selected for random audit by the AICPA. Any misrepresentations or incorrect information provided to the AICPA can result in disciplinary action, including suspension or revocation of CFF eligibility and/or the CFF credential.

Reinstating a lapsed CFF credential

Those who have held the CFF credential in the past can reinstate it by attesting that they have taken at least 60 hours of CPD within the CFF Body of Knowledge in the last three years. In addition to the annual credential fee, there is a one-time \$100 reinstatement fee. The link to the CFF reinstatement pathway can be found [here](#).

Additional information

For more information about the CFF credential program, contact the AICPA.

- Call the Global Engagement Center at 888.777.7077 (Monday through Friday, 9am to 6pm ET).
- Email: CFF@aicpa.org.
- Visit [this website](#).



Frequently asked questions (FAQ)

What is the CFF credential?

The AICPA Certified in Financial Forensics (CFF) credential recognizes CPAs who demonstrate specialized knowledge and skills in forensic accounting, including fraud investigations, litigation support, financial statement misrepresentation, economic damages, and bankruptcy and insolvency matters.

Who is eligible to apply for the CFF credential?

Applicants must be AICPA members in good standing and hold a valid, unrevoked CPA license or qualified equivalent. In addition, candidates must meet specific experience, education, and exam requirements under either the Global Standard CFF Pathway or the Experienced CFF Pathway.

What are the two pathways to earning the CFF credential?

There are two options:

- **Global Standard CFF Pathway** for CPAs building forensic expertise, requiring at least 1,000 hours of relevant experience, 75 hours of education (or completion of the CFF Learning Pathway), and passing the Global CFF Exam.
- **Experienced CFF Pathway** for professionals with extensive forensic experience, requiring at least 10,000 hours and seven years of relevant experience, 75 hours of education (or the CFF Learning Pathway), and passing the Experienced Pathway Exam.

What topics are covered on the CFF exams?

Both exams are based on the CFF Body of Knowledge, which includes professional standards, legal systems and dispute resolution, laws and regulations, engagement planning, evidence gathering and analysis, reporting, fraud risk management, and litigation services such as economic damages and bankruptcy matters.

How should I prepare for the exam?

Candidates are encouraged to review the CFF Body of Knowledge, assess their experience, and use AICPA preparation resources such as the CFF Learning Pathway and the CFF Exam Review Course. Practical experience in forensic engagements is also an important part of exam readiness.

How do I apply for the CFF credential?

Applications are submitted online through the CFF credential landing page. You will select your pathway, attest to meeting experience and education requirements, register for the exam, and submit payment for the application fee.

What benefits do CFF credential holders receive?

Benefits include a digital badge, marketing toolkit, inclusion in the public credential holder directory, discounts on forensic and valuation conferences and workshops, and discounted membership in the AICPA's Forensic and Valuation Services (FVS) Section, which provides expanded technical resources, guidance, and CPD opportunities.

What are the annual renewal requirements?

To maintain the CFF credential, holders must maintain AICPA membership and an active CPA license, complete 20 hours of continuing professional development in the CFF Body of Knowledge annually, and pay the annual renewal fee.

What happens if my CFF credential lapses?

Former CFF credential holders may reinstate the credential by completing at least 60 hours of qualifying education within the last three years and paying the annual fee plus a one-time reinstatement fee.

Are CFF applications or renewals audited?

Yes. A percentage of applications and renewals are selected for random audit by the AICPA. Candidates and credential holders must be able to support their experience and education attestations if selected.



P: 888.777.7077 | F: 800.362.5066 | W: aicpa.org/CFF

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