

Ask the Forensic, Litigation & Valuation Expert

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Editor's note: This conversation reflects insights shared by experienced forensic, litigation, and valuation professionals. While the discussion originated within TXCPA's Business Valuation & Forensics community, the perspectives and lessons below are intended to be practical and relevant for CPAs today.

In this edition of *Ask the Expert*, we speak with David Duffus, CPA/ABV/CFF, CFE, a Partner at HKA in Pittsburgh, Pennsylvania. David brings extensive experience in forensic accounting, economic damages, and professional credentialing, and is actively involved in education and leadership within the forensic accounting profession.

What are the most important takeaways CPAs should understand about this area of practice?

“The benefits of obtaining the CFF credential;

Understanding the process for doing so; and

How it differs from other credentials in the forensic accounting space.”

What is one of the most entertaining or memorable stories from your work that has stayed with you over the years?

“You never know what you will see in court. I have been in a number of state court cases where the proceedings were stopped so that the judge could handle issues in criminal cases that he also heard. It was interesting to be in court when the various defendants came in wearing orange prison jumpsuits.”

Do you have any suggestions for someone interested in entering this area of expertise, including education, training, or credentials?

“Align yourself, if possible, with experienced practitioners who can help teach the ropes of the work that we do. Even if you don’t have someone to work with directly, I have found that those with experience are always willing to provide guidance — so network to build relationships.

Also consider training by state societies and the AICPA on technical issues that are relevant to the analysis that we do.”

Beyond his client work, David is deeply involved with the American Institute of Certified Public Accountants (AICPA), where he serves as a frequent lecturer, committee member, and contributor to practice aids. He is a former chair of the AICPA’s Economic Damages Task Force and regularly supports the profession through education and thought leadership.

David exemplifies the value of combining technical expertise, professional credentials, and active engagement within the forensic accounting community — helping both new and experienced practitioners navigate complex litigation and advisory work.

Context: Insights drawn from expert discussions within TXCPA’s Business Valuation & Forensics programming.