



**CFF™ Credential**

# Application Kit



A Guide to the AICPA  
Certified in Financial Forensics Credential



# CFF<sup>SM</sup>

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[aicpa.org/CFF](http://aicpa.org/CFF)



**888.777.7077**  
(M – F 9am – 6pm ET)



[CFFinfo@aicpa.org](mailto:CFFinfo@aicpa.org)

## Introduction

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**The American Institute of Certified Public Accountants (AICPA), in 2008, established the Certified in Financial Forensics (CFF) Credential program for CPAs who specialize in forensic accounting. The CFF Credential is granted exclusively to CPAs who demonstrate considerable expertise in forensic accounting through their knowledge, skill and experience.**

**This handbook provides information on the CFF Credential program. Additional information can be found online at [aicpa.org/CFF](http://aicpa.org/CFF).**



## Objectives of the Program

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- Achieve public recognition of the CFF as the preferred forensic accounting professional
- Enhance the quality of forensic services CFFs provide
- Increase practice development and career opportunities for CFFs
- Promote members' services through the Forensic and Valuation Services (FVS) Section Web site

## How the CFF<sup>sm</sup> Credential Will Enhance Your CPA Practice

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CPAs who provide forensic accounting services should consider obtaining the CFF Credential because it:

- Positions the credential holder as a premier forensic accounting services provider
- Enhances the practitioner's image as a competent, trustworthy financial forensic expert
- Promotes a greater level of confidence for clients and employers
- Demonstrates commitment to continuously improving forensic accounting skills and expertise, resulting in increased professional competency
- Increases opportunities for referrals from other practitioners, strategic partners, attorneys and clients
- Includes you in a community of CPA financial forensics professionals with similar interests and practices
- Distinguishes your practice with the powerful combination of the CPA certificate and the CFF Credential

## The Value of Your FVS Section Membership and CFF<sup>sm</sup> Credential

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The CFF Credential distinguishes CPAs who specialize in forensic accounting. In addition, the CFF Credential signifies your higher level of skills and knowledge, and enhances your marketing efforts.

**CFFs automatically receive membership in the FVS Section. Benefits include:**

- **Practice Guides**  
Important guidance on technical issues in financial forensics, such as *Special Report: Forensic Procedures*, *Specialists: Useful Tools and Techniques* and *Practice Aid 07-1: Forensic Accounting and Fraud Investigation*
- **Web Seminars**  
Thought leaders in forensic accounting present timely and relevant topics
- **Member Communications**  
*Focus* (newsletter focusing on FVS technical issues); *FVS eNews* (publication with tools and resources); monthly news from FVS committee chairs; *CPA Expert*
- **Exclusive FVS Web Site**  
Access to articles, case studies, checklists, worksheets, tools, calculators, etc.
- **Conference Discounts**  
Discounted rates at the annual AICPA National Forensic Accounting Conference and annual AICPA Business Valuation Conference
- **Professional Resources and Discounts**  
Vendor discounts and special offers on select products to enhance your practice including: Daubert Tracker; Partnership Profiles; FVLE Newsletter; BVR
- **Regulatory Monitoring and Advocacy**  
Timely information on complex laws and regulations impacting this specialty area are monitored, responded to and communicated to members
- **Recognition**  
At the AICPA National Forensic Accounting Conference
- **Networking Opportunities**

## CFF<sup>sm</sup> Qualification Requirements

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**The CFF Credential is exclusively granted by the AICPA to qualified CPAs. To qualify, a CFF applicant must:**

1. Be a CPA member in good standing of the AICPA and have at least five years of experience in practicing accounting, and meet minimum requirements in relevant business experience and continuing professional education
2. Hold a valid and unrevoked CPA certificate issued by a legally constituted state authority
3. Complete a CFF application and meet the 100-point requirement (described in this handbook)
4. Sign a Declaration of Intent to comply with the requirements of CFF recertification

# CFF<sup>SM</sup> Application Process

1. Obtain a copy of the CFF application – use the one in this handbook or download a copy by visiting [aicpa.org/FVS](http://aicpa.org/FVS) and clicking on the “Apply for CFF” on the left side of the home page.
2. Fill out the application form and calculate your preliminary point score – a total of 100 points is required. You will be required to provide information in three categories relevant to forensic accounting.
  - a. Business experience – your professional work history in forensic accounting
  - b. Lifelong Learning – your CPE and education in forensic accounting
  - c. Credential reciprocity – if applicable, information about the following forensic accounting related credential(s) you hold: ABV, ASA, ASA AM, CFE, CFFA, CIA, CIRA, Cr.FA, CVA, IFA, J.D., CBA
3. Remit payment of \$350. This annual fee includes membership in the AICPA’s Forensic and Valuation Services membership section (\$200 value). If you hold a valid ABV Credential, remit payment of \$150. Current FVS Section members remit payment of \$150. Current CITP or PFS Credential Holders, remit payment of \$200.
4. If remitting payment by credit card, fax your application to the AICPA CFF Application Team at 800-362-5066. If you prefer to pay by check, your payment and application may be mailed to AICPA – CFF Application, 220 Leigh Farm Road, Durham, NC 27707. It will be reviewed and processed, and you will receive notification of your application status shortly thereafter. In some cases, you may be asked to provide additional information to support your application. If you meet the CFF requirements, your application will be approved. If your application is not approved, your fee will be refunded.

# CFF<sup>SM</sup> Qualification Points System

To earn a CFF Credential, a candidate must accumulate at least 100 points from a combination of the three qualification categories: (1) Business Experience (BE); (2) Lifelong Learning (LL); and (3) one of the specified forensic accounting-related credentials. Applicants are given some flexibility in how they earn their points – a minimum and maximum number of points for each category are shown below. Points for Business Experience and Lifelong Learning must have been earned within the 10-year period prior to the application date. At least 50% of Lifelong Learning must have been obtained in the 5-year period preceding the credential application.

Required Category	Minimum Points	Maximum Points
Business Experience	25	60
Lifelong Learning	25	60
Examination	0	35

# Business Experience (BE)

A CFF candidate must earn a minimum of 25 points in BE within the 10-year period preceding the date of the CFF application. A maximum of 60 points can be used toward the requirement over the same 10-year period. 40 hours is equivalent to 1 point.

## Business Experience Requirement

The Business Experience requirement covers eight service areas in forensic accounting. Examples of experience in each of these service areas include, but are not limited to:

### 1. Bankruptcy & Insolvency

- Court-appointed trustee, administrator or examiner
- Accountant for court-appointed trustee, administrator or examiner
- Accountant for attorney representing the debtor or debtors
  - Assist in preparation of bankruptcy schedules for filing
  - Assist in gathering and organizing records for discovery
  - Assist in responding to inquiries
  - Assist during depositions or hearings
- Accountant for the creditors’ panel; or for the attorney for the creditors’ panel; or for an attorney representing a creditor
  - Examine and research schedules filed by bankrupt for inaccuracies
  - Conduct searches for hidden assets and missing records
  - Assist during depositions or hearings
- Prepare report for court
- Testify at hearing

### 2. Computer Forensics

- In connection with an investigation, or an actual or anticipated lawsuit, identify and preserve computer systems and data in accordance with appropriate rules of evidence and discovery.
- Conduct (or assist in the conduction of) a computer forensic examination:
  - Identify and preserve computer systems and data
  - Image computer drives and storage devices
  - Extract computer data
  - Analyze computer data
  - Document computer forensic activities and results
  - Interpret computer data
  - Report findings
  - Testify at trial or hearing

### 3. Economic Damages

- General Business
  - In connection with an insurance claim or an actual or anticipated lawsuit, calculate, with supporting documentation, damages resulting from a fire, act of terror,

industrial accident, theft, fraud, contract dispute or other event. The estimate of damages may include:

- > Loss of buildings and equipment
- > Lost profits and future revenue
- > Lost cash flow
- > Reconstruction of financial data
- > Additional costs incurred
- > Mitigation
- > Costs avoided
- > Tax considerations

- Intellectual property

- In connection with an actual or anticipated lawsuit, calculate, with supporting documentation, an estimate of intellectual property damages resulting from such activities as copyright or trademark infringement. The estimate of damages may include:
  - > Unjust enrichment of infringer
  - > Lost profits of copyright or trademark holder
  - > Statutory damages
  - > Costs incurred by copyright holder, such as attorney fees and court costs
  - > Punitive damages
  - > Tax considerations

- Personal

- In connection with an actual or anticipated lawsuit, calculate, with supporting documentation, an estimate of damages arising from personal injury, wrongful death, employment discrimination or other action. The estimate of damages may include:
  - > Lost earnings
  - > Lost fringe benefits
  - > Loss of household services
  - > Medical expenses incurred
  - > Personal consumption
  - > Punitive damages
  - > Inflation
  - > Discounting to present value
  - > Income taxes

#### 4. Family Law

- In connection with an actual or anticipated family law proceeding, conduct appropriate investigation and analysis that may include:
  - Identify assets, liabilities and family income using sources such as tax returns, bank and brokerage statements, financial statements, insurance policies, Internet searches
  - Determine nature and character of assets and liabilities
  - Value and quantify assets, liabilities and income
  - Division or distribution of assets, liabilities and income considering liquidity, taxability and risk assessment
  - Determine marital (community) property
  - Determine separate property
  - Value assets and property, including
    - > Privately owned businesses

- > Professional practices
- > Retirement assets
- > Stock options

- Determine child support
- Determine spousal support
- Determine tax effects on support payments and division of property
- Determine contingent liabilities
- Prepare report for court or other proceeding
- Testify at trial, hearing or other proceeding

#### 5. Fraud Investigation

- Conduct a fraud investigation (or assist in the conduction of a fraud investigation) that may include:
  - Receiving and evaluating the allegation
  - Coordinate with client's attorney
  - Conduct interviews
  - Evidence gathering and analysis
  - Evidence preservation
  - Evidence organization
  - Evidence evaluation
  - Report results
  - Testify at trial, hearing or other proceeding

#### 6. Litigation Support

- Provide accounting assistance in the preparation of legal pleadings, including the initial complaint, demands for production of records and subsequent filings
- Provide expert witness accounting services in connection with litigation or anticipated litigation
- Provide consulting expert accounting services in connection with litigation or anticipated litigation
- Assist in organizing records for discovery
- Assist attorney at trial, deposition or hearing
- Provide post-trial support, such as administration of settlement funds

#### 7. Stakeholder Disputes

- In connection with an actual or anticipated lawsuit, identify and analyze the event (or events) that may be the cause of action by a stakeholder.
  - Identify and document event(s)
  - Identify related contractual or common law issues that were violated or are otherwise at issue
  - Gather related information, including financial data
  - Calculate estimate of damages
  - Report results
  - Testify at trial, hearing or other proceeding

## 8. Valuations

- In connection with an actual or anticipated court proceeding, prepare a valuation in compliance with the AICPA Statement on Standards for Valuation Services No. 1 - *Valuation of a Business, Business Ownership Interest, Security or Intangible Asset*
- Prepare report for court or other proceeding
- Testify in court, hearing or other proceeding

# Lifelong Learning (LL)

A CFF candidate must earn a minimum of 25 points in LL. A maximum of 60 points can be used toward this requirement. Every 3 hours of Lifelong Learning is valued at 1 point. All LL hours must have been obtained in the 10-year period preceding the date of the CFF application, with at least 50% obtained in the 5-year period preceding the credential application.

The LL requirement is designed to maintain your competency by requiring timely updates of existing forensic accounting knowledge and skills, and to provide a mechanism for monitoring your competency-maintenance efforts.

Education in the CFF body of knowledge areas may include: completion of continuing education courses; presentation of continuing education; and authoring publications on relevant subjects. More information can be found at [aicpa.org/CFF](http://aicpa.org/CFF).

The following categories of LL are eligible:

### 1. Continuing Professional Education (CPE)

Credit will be given for formal programs of learning in self-study or group-study format on topics relevant to the CFF body of knowledge. 3 CPE credits equal 1 point toward the LL requirement.

### 2. Approved Courses at an Accredited University or College

For university or college courses taken in topics relevant to the CFF body of knowledge, each unit of credit shall equal the following hours:

- Semester system: 15 hours
- Quarter system: 10 hours

For example, a university course taken for 3 semester credits would receive 45 hours or 15 LL points. A course taken for 3 quarter credits would receive 30 hours or 10 LL points.

### 3. Presenting Continuing Education Courses

Instructors receive credit for the preparation and presentation of CPE courses and technical papers on topics in the CFF body of knowledge. Under current CPE guidelines, the following is allowed: preparation time totaling up to 2x the number of presentation hours + presentation time for the first time a course is presented. For repeat presentations, instructors receive no credit unless they can demonstrate that the program content was substantially changed – and that such change required significant additional study or research.

## 4. Authoring

Writers of published articles, books or CPE programs on topics in the CFF Body of Knowledge will be given credit for research and writing time if this time increases professional competence. For a writer to receive credit, the article, book or CPE program must be formally reviewed. CPE credits should be claimed only upon publication.

# Qualifying Certifications

Candidates will be awarded 35 points for holding any one of the following credentials. (35 points is the maximum number of points granted for a qualifying certification even if a candidate holds more than one of the following designations.)

- ABV (Accredited in Business Valuation)
- ASA (Accredited Senior Appraiser)
- ASA AM (Accredited Member)
- CFE (Certified Fraud Examiner)
- CFFA (Certified Forensic Financial Analyst)
- CIA (Certified Internal Auditor)
- CIRA (Certified Insolvency & Restructuring Advisor)
- Cr.FA (Certified Forensic Accountant)
- CVA (Certified Valuation Analyst)
- IFA (Investigative and Forensic Alliance)
- J.D. (Attorney – must be a member of a state bar)
- CBA (Certified Business Appraiser)

# CFF<sup>SM</sup> Credential Application Audit

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

In the event of an audit, documentation of Business Experience, Lifelong Learning and Qualifying Credential(s) will be required. The AICPA recommends maintenance of the following Lifelong Learning records:

## Reporting Requirements to Support Lifelong Learning

- For attending or completing CPE, approved courses at a university, other continuing education courses and trade association conferences:
  - Title of course/session
  - Related body of knowledge subject matter
  - Sponsor of course, name of college/university
  - Format of course
  - Date(s)
  - Number of CPE credits, hours attended, semester credits, etc.

- For Presenting:
  - Title of program/session
  - Related body of knowledge subject matter
  - Number of CPE credits awarded to participants or length of presentation
  - Date(s) and location of presentation
- For Authoring:
  - Title of work
  - Related body of knowledge subject matter
  - Name of publisher
  - Type of publication
  - Date published
  - Number of hours to prepare

## Additional Information

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

**Call:** Member Service Center  
at 888.777.7077 (M – F 9am – 6pm ET)

**Write:** AICPA CFF Credential  
American Institute of Certified Public Accountants  
220 Leigh Farm Road  
Durham, NC 27707  
ATTN: Member Service Center

**Email:** [CFFinfo@aicpa.org](mailto:CFFinfo@aicpa.org)

**Visit:** [aicpa.org/CFF](http://aicpa.org/CFF)

## Earning the Credential

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Once payment and documentation have been submitted and approved by the AICPA, notification of approval will be sent to the candidate. At that time, the CPA will be eligible to use the CFF Credential in compliance with the rules of the applicable state board(s) of accountancy for the state(s) in which he or she practices.

The CPA is not authorized to use, promote or market the credential until he or she receives official approval notice from the AICPA. At the applicant's request, his or her state CPA society will also be notified that the CPA has earned the CFF Credential, so that this information can be promoted in the state society's member publications. A CFF Credential certificate will be sent to approved applicants under separate cover.

## CFF<sup>SM</sup> Credential Recertification Requirements

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To maintain the credential, CFF Credential holders must continue to pay an annual fee and meet the following recertification requirements every 3 years:

- AICPA membership in good standing
- A valid and unrevoked CPA certificate issued by a legally constituted state authority
- Verification of obtaining at least 60 hours of related Lifelong Learning over the preceding 3 years. (Note: Authoring or publishing articles is limited to 24 hours. Classes taught or lectures given are limited to 36 hours.)
- Electronic submission of intent to continue to comply with all recertification requirements.



# Certified in Financial Forensics

## APPLICATION FORM

All applicants must be AICPA members in good standing.

APPLICANT PROFILE  HOME  BUSINESS

Applicant Name: \_\_\_\_\_ AICPA Membership No. \_\_\_\_\_

Firm or Organization: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Telephone: ( ) \_\_\_\_\_ Fax No. ( ) \_\_\_\_\_ Email Address: \_\_\_\_\_

Please tell us how you heard about the CFF Credential: \_\_\_\_\_

Application can be mailed to:  
**AICPA CFF Credential**  
**American Institute of Certified**  
**Public Accountants**  
 220 Leigh Farm Rd  
 Durham, NC 27707  
**ATTN: Member Service Center**  
 Or faxed to: 800.362.5066

### APPLICANT QUALIFICATIONS

CFF candidates must accumulate a minimum of 100 points in the sections below to qualify for the CFF Credential.

#### Business Experience and Lifelong Learning

To qualify for the 100-point requirement, Business Experience and Lifelong Learning must have 1) occurred within the last 10 years and 2) been relevant to one of the following CFF Body of Knowledge areas:

- Bankruptcy & Insolvency
- Computer Forensics
- Economic Damages
- Family Law
- Fraud Investigation
- Litigation Support
- Stakeholder Disputes
- Valuations

#### 1) CPA License

Candidate must hold a valid, unrevoked CPA license and have a minimum of five years of experience in practicing accounting (public or non-public, such as business and industry or government).

CPA license number: \_\_\_\_\_

Minimum of five years experience \_\_\_\_ Y \_\_\_\_ N

#### 2) Forensic Business Experience

Enter the number of hours over the last 10 years that you have devoted to work related to the Body of Knowledge areas above, and calculate the appropriate points in the Total column.

Every 40 hours is valued at 1 point. A minimum of 1,000 hours (25 points) is required, and a maximum of 2,400 hours (60 points) qualifies.

Calculation		Total
_____ ÷ 40 = _____		
Hrs. of Forensic Business Experience	Total points for Forensic Business Experience	

#### 3) Lifelong Learning

Identify all Lifelong Learning activities in which you have participated in the last 10 years. At least 50% must have been obtained within the five years preceding the credential application. Every 3 hours of Lifelong Learning is valued at 1 point. A minimum of 75 hours (25 points) is required and a maximum of 180 hours (60 points) qualifies.

Education in the CFF Body of Knowledge areas may include: completion of continuing education courses; presentation of continuing education; and authoring publications on relevant subjects. More information can be found at [aicpa.org/CFF](http://aicpa.org/CFF).

Calculation		Total
_____ ÷ 3 = _____		
Hrs. of Lifelong Learning	Total points for Lifelong Learning	

#### 4) Qualifying Certifications

Candidates will be awarded 35 points for holding any one of the following credentials. Please check the box next to the credential you currently hold. If at least one box is checked, enter 35 in the Total box. You must submit proof of the credential by providing a copy of your certificate, the certificate number, or an invoice showing payment of credential dues.

- |  |  |
|--|--|
| <input type="checkbox"/> ABV (Accredited in Business Valuation)      | <input type="checkbox"/> CVA (Certified Valuation Analyst)                   |
| <input type="checkbox"/> CFE (Certified Fraud Examiner)              | <input type="checkbox"/> CIRA (Certified Insolvency & Restructuring Advisor) |
| <input type="checkbox"/> CFFA (Certified Forensic Financial Analyst) | <input type="checkbox"/> CIA (Certified Internal Auditor)                    |
| <input type="checkbox"/> ASA (Accredited Senior Appraiser)           | <input type="checkbox"/> IFA (Investigative and Forensic Accountant)         |
| <input type="checkbox"/> ASA AM (Accredited Member)                  | <input type="checkbox"/> J.D. (Attorney)                                     |
| <input type="checkbox"/> Cr.FA (Certified Forensic Accountant)       | <input type="checkbox"/> CBA (Certified Business Appraiser)                  |

Total

## DECLARATION OF INTENT

Please read and indicate agreement below.

### Declaration

I hereby affirm that my statements given in the CFF Application (and any attachments and additional information I have provided) are true and complete to the best of my knowledge and freely given. I understand that any misrepresentation or omission of facts therein is cause for denial or revocation of the right to use the CFF Credential.

### Maintenance of the credential

To maintain the CFF Credential, credential holders must pay annual dues and must comply with the following requirements:

- 1) Maintain membership in good standing in the AICPA.
- 2) Hold a valid and un-revoked CPA certificate issued by a legally constituted state authority.
- 3) Recertify every three years. Recertification currently requires that CFF Credential holders: a) Earn 60 hours of continuing education related to Body of Knowledge areas during the three-year period preceding recertification; and b) Submit a written statement of their intent to continue to comply with all the conditions required to maintain the credential.

### Agreement

- 1) I understand that I may not use the CFF Credential or hold myself out as a CFF until I have received official notification of my CFF certification from the AICPA.
- 2) I hereby authorize investigation of all information I provided in the CFF Application.
- 3) I understand that permission to use the CFF Credential is granted for a period of three years. At the end of such period, if CFF certification is not renewed, certification expires and any right to use the CFF Credential expires.

- 4) I understand that if I fail to comply with the maintenance of credential requirements, I am required to and I agree to cease use of the CFF Credential immediately, and understand that in order to regain CFF certification, all initial requirements, including completion of the CFF Application, must be met again.
- 5) I understand that the recertification requirements noted under Maintenance of the Credential are subject to change as deemed appropriate by the AICPA and the CFF Credential.
- 6) I further understand and agree that the AICPA has the absolute and unrestricted right to revoke any rights I have to use the CFF Credential if I fail to hold a valid and un-revoked CPA certificate issued by a legally constituted state authority and maintain membership in good standing in the AICPA.
- 7) In consideration of the CFF certification granted hereby, I further agree that neither the AICPA, its officers, directors, employees, or others acting on its behalf, shall be liable to me for any actions taken or omitted to be taken in any official capacity or in the scope of employment, and I hereby release the AICPA and the other persons identified above from any liability for such actions or omissions.
- 8) I affirm that I have read carefully, understand, and agree to the items set forth in the Statement of Intent. I further certify that I understand that a percentage of CFF applications will be randomly selected for further review and that, if selected, I will be required to provide detailed documentation (including specifics of Business Experience and Lifelong Learning) to support the assertions of the application. Failure to provide documentation will be considered as non-compliance with the requirements for maintenance of the CFF Credential.

Signature \_\_\_\_\_

Date \_\_\_\_\_

*Inserting your name here electronically will serve as a valid representation of your signature and will be considered binding.*

## PAYMENT INFORMATION

The program enrollment fee for the CFF Credential is due upon application submission. Please indicate your credential or membership status, as well as your method of payment, below.

Credential or membership status: (Check one)

- New CFF Credential Holders \$350     Current FVS Section Members \$150     Current ABV \$150     Current CITP \$200     Current PFS \$200

- Please find the enclosed check made payable to: **AICPA/CFF Credential**  
(Please note that you will receive a full refund if your application is not approved)

- Please bill my credit card  
(Please note that your credit card payment will be processed upon the approval of your application)

Credit Card: (Check one)  VISA     MasterCard     Discover     American Express

Card Number: \_\_\_\_\_ Expiration Date: \_\_\_\_\_

Billing Address (if different from address above):  
\_\_\_\_\_  
\_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Print Name of Credit Card Holder: \_\_\_\_\_

Sign Name: \_\_\_\_\_

Application and payment can be mailed to:

**AICPA CFF Credential**  
**American Institute of Certified Public Accountants**  
**220 Leigh Farm Rd**  
**Durham, NC 27707**  
**ATTN: Member Service Center**

Or faxed to: **800.362.5066**

**Please Note: Acceptance of payment does not signify approval of your application. Upon approval of your application, you will receive a welcome kit advising you of your authorization to use the CFF Credential.**

Email: [CFFinfo@aicpa.org](mailto:CFFinfo@aicpa.org)

Call: **888.777.7077** (M – F 9am – 6pm ET)



**CFF**<sup>SM</sup>



***aicpa.org/CFF***



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Durham, NC 27707-8110