

Special Skill Sets Allow Accounting Firms and Law Firms to Deliver Added Value

COMPILED BY MILES Z. EPSTEIN
EDITOR, COMMERCE

PROFESSIONAL SERVICES FIRMS bring a lot of added value to clients by employing experts with non-traditional skills and training. Accounting firms and law firms, for example, have engagement teams that include former CIA officers, judges, pharmacists, police officers, FBI agents, economists, government agency leaders and computer experts. These skill sets are valuable to businesses that need the very best advice across disciplines and industries. *COMMERCE* asked accounting firms and law firms to discuss their unique expertise, and how specially trained members of their teams deliver for their clients.

ACCOUNTING



Baker Tilly Virchow Krause, LLP
By Ed Offterdinger, Executive Managing Partner, Consulting

Baker Tilly's cross-disciplinary Consulting team includes Brian P. Sanvidge, a 25-year veteran of state and local government service, who is at the helm of the practice's fraud and forensic investigations team, as well as the regulatory compliance and monitorships team. Sanvidge spent 10 years as a New York State Labor Department Inspector General overseeing more than 5,000 civil and criminal investigations. His resume also includes New York State Welfare Inspector General, NYC Department of Investigation director; Rensselaer County Board of Elections deputy commissioner;

A "dream team" of professionals with valuable and unexpected expertise can be found at New Jersey's top accounting firms and law firms.

and FEMA grant officer charged with overseeing distribution of the \$20 billion 9/11 fund. Clients benefit from his broad government experience that translates into a deep understanding of the investigatory regulatory and enforcement issues that they face. The team also includes Pat Fitzgerald, who previously worked for the Department of Defense (DoD) as the Defense Contract Audit Agency (DCAA) director. In that role, Fitzgerald oversaw the agency's \$600 million budget and the 5,000 professionals providing contract audit and advisory services. Before that, Fitzgerald advised soldiers on effective and efficient mission completion practices and made recommendations to army leaders for resolving varied issues as the U.S. Army's auditor general. His background as a leader of two large oversight organizations under the DoD comes as an advantage to clients seeking guidance on cost-effective business operations, compliance challenge resolutions, business system improvements and relationship management between stakeholders.



BDO USA, LLP
By John Riggi, Managing Director, Technology Advisory Services, Head, Cybersecurity and Financial Crimes Unit

I bring 28 years of FBI experience to my role as managing director in BDO's Technology Advisory Services practice and head of its Cybersecurity and Financial Crimes Unit. I provide strategic consulting services and advise organizations on cyber risk management strat-

egy and program design, incident response, threat intelligence and financial crimes, including anti-money laundering and combatting terrorist financing. At the FBI, I served as the section chief for the Cyber Division Outreach Section, where I led the development of mission-critical partnerships with the private sector for the investigation and exchange of information related to national security and criminal cyber threats. I also held a national strategic leadership role to develop private sector outreach initiatives such as the Presidential Policy Directive on U.S. public-private cyber incident coordination. At BDO, one of my areas of focus is helping private entities better navigate government relations so that it's a true mutually beneficial partnership. I'm also well-positioned to leverage my investigative skills and depth of experience in threat intelligence, while working with private sector clients to understand and mitigate their cyber threats.



CohnReznick LLP
By Joy Matak, J.D., LL.M., Director, Trusts & Estates

CohnReznick's national Trust & Estates Practice offers concierge attention to our firm's clients, providing value-add services in design, implementation and ongoing administration of individualized plans aimed at minimizing the impact of gift, estate and generation-skipping taxes. Our dedicated team of sophisticated wealth transfer strategists serves as the "architect" in planning meetings with attorneys, wealth managers and clients.

As part of CohnReznick's commitment to world-class client service, the Trusts & Estates Practice includes highly specialized attorneys among its leadership, providing our clients with unparalleled access to highly experienced and knowledgeable professionals renowned for their expertise with wealth transfer strategies. This aids collaboration with practicing attorneys, wealth managers and life insurance specialists. Our team recently collaborated with a partnership law expert in order to create a sophisticated and cutting-edge opportunity for an ultra-high-net-worth client heavily engaged in the affordable housing industry. By pulling together our own legal and tax experts, we devised a creative strategy that leveraged significant wealth out of our client's estate without sacrificing his needs for control and flexibility.



EisnerAmper LLP

By Henric Adey, Ph.D.

EisnerAmper's transfer pricing group offers clients a holistic transfer pricing services approach. Potential risks of not addressing transfer pricing matters related to cross-border transactions of multinationals adequately include unanticipated double taxation, penalties and reputational damage. Keep in mind, transfer pricing not only applies to companies with foreign subsidiaries, but U.S. companies that perform inter-company transactions across state lines. And it's not too early for start-ups to consider transfer pricing issues. In fact, that's an ideal time—before business owners become too busy as their business expands and matures. Our team of professionals includes a Ph.D. economist, CPAs, and international tax and valuations experts. The balanced skill set of our transfer pricing team allows us to tailor specific solutions for our clients, and to identify the appropriate support required for their cross-border profile. We can assist with transfer pricing policy planning work, compliance-related matters, audit defense, litigation support and consulting services for a wide variety of industries.



Friedman LLP

By Michael Saccomanno, Partner, CPA, ABV, CFF, CVA, CDFA

One of Friedman LLP's largest practices, its Forensic Accounting, Litigation Support and Valuation Services (FLVS) Practice, employs several retired law enforcement officers. These professionals possess undergraduate and graduate degrees and the requisite professional valuation and forensic accounting credentials. They also hold investigative experience from patrol duty, narcotics, organized crime and internal affairs assignments during their law enforcement careers. Their investigative skills were sharpened by access to schools only available to law enforcement professionals. Because of this unique experience, our FLVS is comfortable in handling every case with the exceptional precision and documentation required for adversarial trial proceedings. We have many years of experi-



Many accounting firms and law firms have engagement teams that include former CIA officers, judges, pharmacists, police officers, FBI agents, economists, government agency leaders and computer experts.

ence providing testimony for depositions as well as municipal, county, and state grand juries and courts. This includes obtaining, recording and analyzing evidential matter provided during the course of investigating a case. This experience provides clients with the assurance that investigative and analytical techniques learned over the course of first and second careers will be applied to their matter for a favorable outcome.



Goldstein Lieberman & Company LLC

By Phillip E. Goldstein, CPA, Co-Founder, Managing Partner

At Goldstein Lieberman and Company, we believe that having an expert forensic team of CPAs and tax attorneys on staff is the best way to help our clients avoid time- and cost-consuming litigation. Our unique forensic team has expertise in everything from partnership and matrimonial disputes to a full range of corporate issues as well. Identifying potential problems in advance helps our clients find solutions and avoid pitfalls that can hamstring their businesses and personal plans. As we address possible roadblocks, our clients are able develop strategies that put them squarely on the road to success. When clients are forced to look outside for forensic help, they typically encounter enormous expense. When they choose to engage the services of Goldstein Lieberman on an ongoing basis, they benefit from our expertise from the very beginning of their relationship and throughout its course. And we're proud to note that client relationships with our firm last a very long time—sometimes even a lifetime.



Hunter Group CPA LLC

By Kevin J. Hansen, CPA, Co-Managing Director

One area that is a perennial challenge for many of our business clients is finding adept in-house financial expertise and support. From controllers and CFOs to accounting staff, it seems every day we are getting requests from someone who simply cannot find the right fit for their company. Inevitably, some employee is going out on maternity leave, or the controller is offered a dream job in a warmer climate, and the business is left with a void that needs to be filled immediately. When the last economic downturn hit, a highly skilled financial recruiter we knew had just witnessed their company vanish overnight. It occurred to us that being able to offer financial recruiting expertise was an ideal match. As a

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result, we formed Hunter Professional Resources, a comprehensive financial recruitment service. We can supplement your internal HR process or handle all of the screening and recruiting. We do everything from placing temporary accounting staff for busy season to replacing a bookkeeper. Most important, we know how to recruit for your next controller or CFO. Clients appreciate having the ethics and diligence that our CPA roots bring to the process.



KPMG, LLP
By *Corey Temple*,
Managing Partner,
Short Hills Office

“Isn’t KPMG an accounting firm?” Regina Cavaliere’s family and friends asked upon learning that she was leaving her job as a chief compliance officer in the life sciences industry (pharmaceutical/medical devices) to join KPMG’s Advisory practice as a principal. She found herself explaining KPMG’s breadth of offerings beyond our traditional audit and tax services, including the Compliance Risk Management advisory group she was joining. “Who knew?” was the retort she received. Non-traditional backgrounds make KPMG increasingly relevant to our clients by bringing first-hand industry knowledge that helps clients solve problems. In Regina’s case, having practiced law before spending 17 years in legal and compliance roles in the life sciences industry affords her an understanding of the risk areas facing life sciences companies, the regulatory environment and its impact, the inner workings from drug development through commercialization, and functional area responsibilities, challenges and dynamics. This knowledge makes Regina an informed and trusted advisor to our clients. KPMG’s Compliance Risk Management practice includes many others with non-traditional backgrounds. Together, they assist clients with compliance program assessments, FCPA audits, investigations, due diligence, training, policy development, assessments of business activities such as patient support programs, and much more.



Marcum LLP
By *Ilan Hirschfeld, CPA, ABV, CFF, MBA*, Partner-in-Charge, NJ Advisory Services

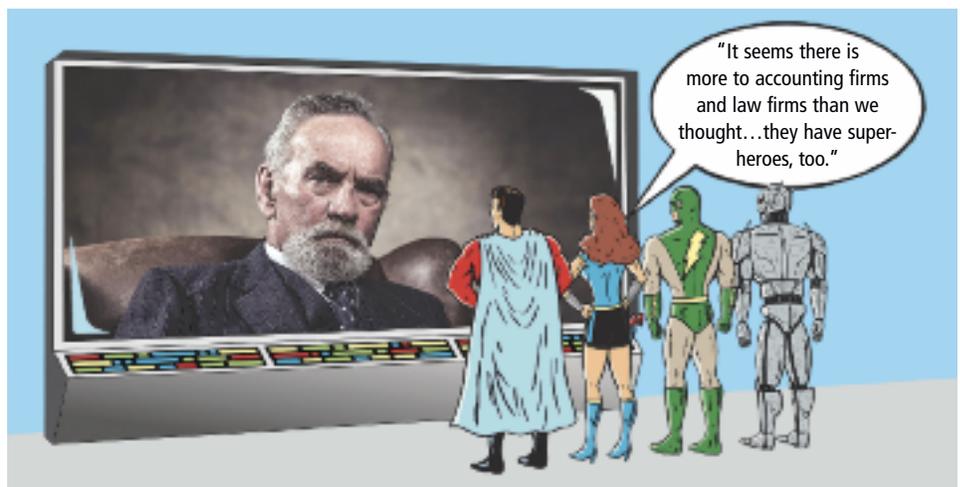
Marcum’s Workplace Security & Investigations practice is a specialized service niche within the firm’s nationally recognized Advisory Services Practice group. The experts within the practice draw on their diverse professional experiences to provide integrated solutions enabling legal counsel, human resources departments and corporate management to properly address increasingly complex workplace issues. Marcum’s Workplace Security & Investigations team is comprised of Certified Public Accountants, Certified Fraud Examiners, Certified Protection Professionals, licensed private investigators, former prosecutors and law enforcement personnel, as well as senior members of corporate security and investigation departments. Team members possess a deep understanding of employment matters, information retrieval and fact gathering, dispute resolution and forensic work. Among the services offered by the practice are Security Consulting and Master Planning; Crisis and Disaster Planning; Workplace Violence Risk Assessments; Employee Misconduct Investigations; Fraud, Embezzlement and Harassment; Workplace Threats; Forensic Accounting; Background Investigations and Due Diligence; Intellectual Property Theft and Non-Compete Investigations; Computer Forensics; Union Corporate

Campaign Response; Human Resources Training; Identity Theft and Data Breach inquiries; and Litigation Support. Marcum LLP is a top national accounting and advisory firm with offices throughout the United States, as well as Grand Cayman, China and Ireland.



PKF O’Connor Davies LLP
By *David Gannaway, MBA, CFE, CAMS, EA*

I am a principal with PKF O’Connor Davies and a 20-year veteran of the IRS, where I served as a Special Agent in the Criminal Investigations Division leading hundreds of fraud and corruption cases, including one considered the largest tax crime in IRS history. My insider’s perspective on conducting white collar investigations and knowing how prosecutors present cases equips me to identify key issues. I also serve as an “interpreter” for counsel, explaining complex or investigative concepts in easy-to-understand language to clarify complex issues. My experience assessing case strengths and weaknesses equips attorneys to negotiate favorable settlements with governmental agencies or opposing parties. I reconstructed income and expenses over a five-year period of a furniture manufacturer in response to a governmental criminal investigation. I submitted a detailed analysis of non-willful evidence that led to non-prosecution. I negotiated a civil settlement and reduced the amount due from \$1.6 million to just over \$100,000. My expertise



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assisted the client to stay in business and resolved several years of non-compliance at a fraction of the costs. In a civil dispute involving a publicly traded entity, I was retained by the plaintiff's counsel to document misappropriations of assets and fraudulent transfers. I prepared an expert witness report detailing the fraud schemes uncovered and monetary damages incurred. I testified as an expert witness regarding the international flow of funds, disposition of ill-gotten gains and losses suffered by the corporation. The civil litigation was settled in favor of the plaintiffs after his trial testimony.



PwC

By David Camp, Chairman, Senior Policy Advisor, Washington National Tax Policy Services Group

PwC has launched "Inside Tax Policy," a subscription-only, Web-based, on-demand video series designed to share real-time, strategic analysis of tax and related policy developments—including trade, ACA, immigration and budget updates. Subscribers receive access to our leading tax policy specialists, helping them to stay updated on policy developments and receive on-demand advice similar to a specialist consultation. Developed in response to client interest about prospective policy changes from the new Trump administration and Congress, our service educates companies in real-time on developments in Washington that might impact their businesses. Most "Inside Tax Policy" team members joined PwC from key tax policy positions in government, rather than accounting. They include me; I joined PwC in 2015 after serving in Congress for 24 years, most recently as House Ways & Means Committee chairman, where I introduced the first major tax reform legislation in decades. Other leaders include Deputy Tax Leader Pam Olson, former Assistant for Tax Policy at Treasury, and Rohit Kumar, former domestic policy director and deputy chief of staff for Senate Republican Leader Mitch McConnell (R-KY). This service arms companies with breaking developments and behind-the-scenes

information, giving them the information required to voice their opinions to elected officials on the impact of legislative and regulatory changes, enabling their views to be reflected in outcomes—and to help solve their business problems.



Sobel & Co., LLC

By James G. Mottola, M.S., CPP, Director, Forensic Investigations & Risk Mitigation Services

For today's professional service firms, the growing trend and challenge is to protect their clients from fraud and theft of critical business information through preventative and responsive measures. At Sobel & Co., it has been a priority to identify talented professionals from outside the accounting arena who have the skills and knowledge to effectively serve the legal community and governmental entities, nationally and internationally, and are available to consult with our firm's clients as well. To accomplish this, we have recruited across various sectors ranging from the County Prosecutor's Office to the United States Secret Service, seeking professionals who spent their public service careers investigating fraudulent schemes and protecting critical information. These well recognized



Opportunities to build stronger companies can be realized by using accounting firms and law firms that have specially trained professionals that understand markets and industries.

experts, authorities in their fields, have been able to use their already honed analytical skills to evaluate risk and investigate nontraditional matters such as fraud, waste and abuse, along with offering business litigation support, corporate internal fraud investigations and the protection of information, enabling clients to be more resilient. Sobel & Co.'s practice leaders, Darryl Neier and myself, both former law enforcement officials, offer close to 50 years of combined real-world experience to add real value-add as our clients' trusted advisors.



WithumSmith+Brown, PC

By Joseph R. Riccio, CPA, Partner, Market Leader, Cyber and Information Security

Withum created a Cyber Secure market offering to address the entire ecosystem behind cyber crime. We utilize professionals from our Cyber and Information Security Advisory practice. These professionals hold certifications in the following accreditations: Certified Information Systems Auditor (CISA), Certified in Risk and Information System Controls (CRISC) and Certified Information System Security Professional (CISSP). This team assesses a company's defenses, providing recommendations to improve and/or mitigate perceived risks with protecting their "crown jewels." We provide Penetration Testing along with a Vulnerability Scan of systems and devices with skills from Certified Ethical Hackers (CEH) who typically have a military background along with clearance to work with Department of Defense, Homeland Security and other government agencies. In breach mode, we bring professionals who specialize in digital autopsies (i.e. Forensics). They use proprietary technology and tools to recover active and deleted information off of computer systems and other electronic devices. As a company recovers, they will need the expertise from professionals with the certifications including ABA, CVA, CFA, CFF, CFE and Licensed Private Detective, in order to assess damages and appraise the impact relating to the breach.

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LAW



Day Pitney LLP
By Steven A. Cash, Esq.,
Counsel

My unique investigation and litigation practice is centered around my unusual professional history. I started my career in Robert Morgenthau's famed Rackets Bureau, took a sharp turn, and found myself in a very non-legal job as a CIA operations officer. I eventually returned to the law, and now, I offer clients advice where law and national security intersect, which has been at the forefront of public interest since before the terrorist attacks of 2001. My career, which began as an Assistant District Attorney at the New York County District Attorney's Office, led to opportunities working for the CIA as an attorney in its Office of General Counsel. But I left OGC and joined the CIA's Directorate of Operations. Eventually, I left the CIA and returned to the practice of law on Capitol Hill, serving as Senator Dianne Feinstein's Chief Counsel and as the Terrorism staffer on the Senate Select Committee on Intelligence. I began my work with the Senate immediately before the 9/11 attacks, and was deeply involved in the legislative response to those events, working on the USA-PATRIOT Act, and the formation of the Office of the Director of National Intelligence. At Day Pitney, I represent individuals and

companies whose legal problems involve the Intelligence, Defense and Homeland Security communities and I still consult (on non-legal matters) for the U.S. intelligence community. Sometimes, this involves providing counsel and advocacy to individuals who have lost security clearances. My corporate clients often have contractual issues which take place in the "black space" of classified work for the government. Other cases involve national security community officers facing criminal or administrative charges, or matters related to espionage or the handling of classified information.



Gibbons P.C.
By Patrick C. Dunican Jr.,
Esq., Chairman, Managing
Director

For many years, Gibbons has taken a non-traditional route in hiring associates to ensure that our younger lawyers add value to clients' matters immediately and to avoid having clients "pay-to-train" our attorneys. Since eliminating the firm's summer associate program, we have hired no attorneys directly out of law school and instead focused our recruiting efforts on judicial law clerks. As a result, more than 100 of the firm's attorneys have served for federal or state judges, giving them deeply rooted, first-hand insight into the inner workings of the courts, well-developed knowledge of courthouse procedures, familiarity with the practices

and preferences of specific judges, and a high level of credibility with the judiciary. To further our efforts to bring a realistic judicial perspective to our clients' cases, we also focus at the other end of the career spectrum and have gathered a formidable group of retired jurists at the firm—former justices of the Supreme Courts of New Jersey and Delaware, including New Jersey's former Chief Justice—whose contributions are distinctly valuable on a wide array of projects, including appeals, mediations and arbitrations, moot court practice sessions, and institutional ethics and corporate governance issues.



McCarter & English, LLP
By Ira M. Gottlieb, Esq.,
Leader, Environment
and Energy Practice

McCarter & English's Energy Group offers a unique public policy and practical perspective. Among our lawyers is Tricia Caliguire, who was Gov. Christie's Energy and Environmental Policy Advisor and then chief counsel at the Board of Public Utilities. In both positions, she saw firsthand how the needs and interests of various constituent groups impact policies and policy-making, how policies affect legislation and legislative efforts, and how regulations are written and re-written to reflect the priorities of each administration. Since joining McCarter, her insider's knowledge has been particularly valuable for many clients facing cutting-edge and traditional energy issues. Tricia has written specific change-in-law provisions into long-term contracts, to benefit our clients when the political winds in Trenton and Washington change. Tricia's broad experience across the environmental, utility and energy sectors has benefited clients across industries, from an electronics client who had to comply with electronic waste regulations, to the healthcare clients who needed guidance with community solar contracts and installation of on-site solar, to a real estate client buying a multi-million-dollar apartment complex complete with its own state-regulated waste water treatment sys-



Financial issues require expertise from a wide variety of disciplines, including non-traditional team members who can add considerable value.

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tem. Ms. Caliguire's time as a public-sector general counsel has given her keen insight to assist clients.



NPZ Law Group, P.C.
By David Nachman, Esq.,
U.S. Managing Attorney

An Immigration Paralegal of NPZ Law Group, P.C. had a former career as an executive secretary with an international bank. There, she learned about general banking systems, basic accounting, and international banking and trade, including foreign currency exchanges, letters of credit, renegotiations and loans. Knowledge of these subjects helps her with the preparation of Support Letters in which she needs to explain an employer's business interest and explain the relevance of certain accounting materials such as the Form 1120 and Audit Reports. Her background in banking also taught her the abbreviations used during TELEX communications, which assists greatly in the understanding of job descriptions in media advertisements in which employers advertise job positions during the PERM

process, known as the labor certification process, and also the first step toward a Green Card.



Riker Danzig Scherer Hyland & Perretti LLP
By Samuel P. Moulthrop,
Esq., Partner

Clients who rely on Riker Danzig's White Collar Criminal Defense Group benefit from attorneys who bring deep experience with the U.S. Attorney's Office. As the group's leader, my background includes having served the U.S. Attorney's Office for the District of New Jersey as chief of the Criminal Division, chief of the Appeals Division, deputy chief of the Fraud and Public Protection Division and chief of the Environmental Section. Also on our team is partner Zahid Quraishi, a former Assistant United States Attorney who has tried numerous federal criminal cases involving public corruption, financial fraud and other matters, and the Hon. Victor Ashrafi, another former Assistant U.S. Attorney, who served as chief of the Criminal Division. We are able to use this background to diligently represent

clients in connection with criminal investigations and charges by state and federal law enforcement authorities, as well as civil investigations conducted by other agencies, such as the U.S. Securities and Exchange Commission, the New Jersey Department of Banking and Insurance and the New Jersey Attorney General's Office, among others. This background also gives us insight when performing internal investigations for clients and providing counsel with respect to compliance issues.



Wilentz, Goldman & Spitzer, P.A.
By Angelo J. Cifaldi, R.Ph.,
Esq., Shareholder

As licensed pharmacists, my associate, Satish Poondi, and I represent hundreds of pharmacies, compounding pharmacies, pharmacists, drug wholesalers, and other healthcare practitioners throughout New Jersey and New York. Our backgrounds as pharmacists provide us with a unique understanding of our clients' practices, along with insights regarding potential areas of liability that our clients may face, which allows us to better serve both their legal needs and overall business goals. For example, we are routinely asked to evaluate a pharmacy practice site to identify potential liabilities. We visit the pharmacy, review policies and procedures, inspect the location for regulatory violations and observe the pharmacy's employees. Our experience as pharmacists enhances our ability to spot regulatory violations and suggest good practices and preventative strategies. In other situations, we are asked to defend the pharmacy or pharmacist in an administrative proceeding, including Board of Pharmacy hearings, DEA hearings and third-party audits. Once again, our pharmacy background helps us in all phases of legal proceedings, from employing effective discovery strategies to cross examining witnesses and preparing experts. Significantly, the boards and agencies we appear before often give greater credence to our opinions because of our pharmacy degrees and the intrinsic value they provide.



Making the right decisions or chasing the wrong deals can be determined by the skill sets of the professionals that a company hires.

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