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2026/2027 USA HIRING GUIDE: FORENSICS, INVESTIGATIONS AND DISPUTES



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01.

INTRODUCTION

The forensic accounting hiring market in the United States has stayed resilient and increasingly competitive as we move towards 2027.

Disputes and expert witness work have continued to be the driving force behind many firms' growth. Post-deal, intellectual property, and UHNW/HNW matrimonial disputes have become highly in demand niches for expert witness firms. For the third year in a row, vacancies in disputes have far outweighed those in investigations.

Regulatory scrutiny remains a defining feature of the market, although the nature of it has changed. Under the current administration, enforcement has become more targeted: the SEC has moved away from "regulation by enforcement" toward core fraud, insider trading and investor-protection cases, while the Department of Justice has widened its whistleblower incentives and sharpened its focus on individual accountability.

Meanwhile, the beneficial-ownership reporting regime that dominated 2024—25 planning has been substantially rolled back. These developments, coupled with the continued rise of cyberenabled fraud and digital-asset misuse, are reshaping demand for forensic expertise across investigations, disputes and proactive risk reviews.

Hiring managers are prioritising candidates with a strong foundation in accounting — typically 2—4 years of audit or tax experience plus CPA/CA credentials — while also seeking professionals who can navigate large datasets, apply digital forensics techniques and demonstrate fluency in sanctions, AML and cross-border transactions.

The ability to pair robust technical skills with clear judgment, defensible documentation and strong narrative reporting has become the differentiator for top candidates; and, increasingly, the ability to use AI-enabled tools in a way that stands up to regulator and court scrutiny.

For employers, the challenge is not only sourcing these hybrid profiles but also retaining them in a market where career pathways span Big Four firms, boutiques, law-firm affiliates, in-house investigations teams and public-sector agencies.

For candidates, the opportunity lies in combining solid accounting fundamentals with emerging expertise in data analytics, crypto tracing and AI-enabled investigative tools.

Together, these dynamics point to a market where demand will remain strong and where skill sets will continue to evolve rapidly.

In this guide, we examine some of the issues and trends currently shaping the forensic accounting market as we head into 2027, and provide salary guides for key US cities and states.



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02. THE HIRING LANDSCAPE

2.1. What is driving current demand?

1. An established book of business

At the Partner/MD level, an established book of business is paramount. Firms vary in expectation, and we've undertaken searches with demands from USD250k up to USD4mil. The firms making the most successful hires at this level have refined their search criteria and assessment process to truly understand the value and portability of a book of business, whilst also ensuring their comp structure will attract the level of Partner they wish to hire. Leonid Group's 'Talent Intelligence' found that over the last 12 months, 31% of Partner/MD hires in the USA had left their new firm after an 18-month period, showing a substantial amount of firms are still getting this process wrong.

2. Specialist dispute knowledge

Many firms have invested heavily in having specialist teams dedicated to post-deal, intellectual property, or matrimonial disputes. Whilst this isn't new, the level if investment we've seen over the last 12 months is certainly the highest in recent memory. Forensic professionals who have built a solid reputation in a 'niche within a niche' have received some of the strongest financial offers we've ever seen in the industry as firms compete for the top talent.

3. The rise of crypto investigations

Specialist cryptocurrency knowledge has become a must-have over course of the last year. The firms with the best reputation in this space have created hybrid teams of classically trained forensic accountants, supported by technologists who have often worked at crypto exchanges or financial services institutions. After disputes, this was the niche where we have seen the most hiring activity.

4. Enforcement is still active — but more targeted

The SEC brought 456 enforcement actions in FY2025, down from 583 the year before, and signalled a clear move away from "regulation by enforcement" toward core fraud, insider trading, market manipulation and retail-investor protection. Headline monetary relief was large but heavily skewed by a single legacy case; the underlying message is fewer cases, sharper focus, and roughly two-thirds of actions naming individuals. Companies are responding by investing in internalinvestigations readiness, controls testing and disclosure governance.

5. DOJ's expanded whistleblower incentives keep raising the stakes

The Department of Justice's Corporate Whistleblower Awards Program, launched in 2024, remains active and has been expanded to cover additional categories of misconduct — spanning financialsystem abuse and money laundering, foreign and domestic corruption, and private healthcare fraud. The DOJ has since added an antitrust whistleblower rewards route (paying its first award in 2026) and rolled out a department-wide self-disclosure policy. Together these widen the pipeline of allegations well beyond traditional False Claims Act matters and are expected to generate more corporate internal investigations — fuel for forensic hiring.

6. Sanctions and national-security compliance keep creating "forensicsadjacent" work

OFAC has continued to push enforcement beyond banks and into any organisation that handles cross-border payments — including a record penalty on a non-bank financial institution and settlements reaching into non-financial sectors. Forensic teams are increasingly asked to follow the money across complex supply chains and payment channels, blending sanctions, AML and accounting skills. Broader cross-border transparency expectations (including the FATF "Travel Rule", now live across most jurisdictions) add further scope.

7. Beneficial-ownership rules have shifted — but entity tracing hasn't gone away

In a significant reversal, FinCEN has permanently removed beneficial-ownership (BOI) reporting obligations under the Corporate Transparency Act for US companies and US persons; only foreign entities registered to do business in the US still report, and even they do not report US-person owners. The centralised domestic ownership dataset investigators once anticipated has not materialised, so forensic teams are leaning more heavily on corporate registries, adverse-media screening and analytics to trace ownership and untangle shell-company misuse. Expertise in reconstructing ownership from fragmented sources is now more valuable, not less.

8. Fraud and cyber-enabled schemes keep evolving

The ACFE's 2026 Report to the Nations documented more than $3.4bn in losses across the cases studied, with a median loss of $104,000 and tips still the leading detection method. Meanwhile, onchain fraud and scam activity has been estimated in the tens of billions of dollars a year. Forensic teams need stronger digital forensics, crypto-tracing and data-analytics capability — not just traditional books-and-records skills.

9. Market growth is projected to continue

Research houses project the global forensic accounting market will grow from roughly $6.8bn in 2026 to around $9.6bn by 2030 (about 9% a year), driven by forensic analytics adoption, cybercrime investigation demand and cloud-based tooling. We expect sustained hiring across advisory firms and in-house investigation groups.



2.2. How work is shifting across forensics, investigations and disputes

Investigations

• **Focus areas:** sanctions circumvention, third-party corruption, healthcare and private-payer fraud, procurement collusion, crypto-asset misuse, and payroll/expense fraud and recordkeeping lapses that spill into disclosure issues.
• **What's new:** more triage driven by whistleblower tips (now across a wider set of categories); heavier use of analytics to scope matters faster; and closer partnership with cyber and data-privacy teams when incidents involve exfiltration or system compromises.

Disputes & litigation support

• **Growth lanes:** post-M&A disputes, earn-out calculations, complex commercial damages, IP and trade-secret valuation, and business-interruption claims tied to cyber incidents
• **Expert expectations:** tighter Daubert scrutiny on methodology; experts who can explain models and counterfactuals clearly to non-technical judges and juries — including how any AI-assisted analysis was performed.

Proactive risk & controls reviews

• **Why it's hot:** companies want to find and fix issues before a regulator or whistleblower forces the matter; especially around sanctions exposure, revenue recognition and the use of AI in financial processes

2.3. Candidate skill sets that are winning offers in 20262027

Our own data, combined with anecdotal conversations with clients tells us that these are the **skills and experiences** which are currently in highest demand:

Expert-witness potential for disputes profiles

Exposure to damages frameworks (lost profits, unjust enrichment) and valuation methods — and the ability to defend assumptions and sensitivity analyses clearly.

Core accounting excellence + credentialing

CPA (or CA) plus 2—4 years in audit or tax remains the most reliable springboard into forensics, in line with how most of today's practitioners started. A strong command of GAAP, internal controls, and revenue/expense and consolidation mechanics forms the core foundation of any forensic role.

Digital fluency and evidence handling

Candidates are expected to demonstrate comfort working with large datasets (GL detail, sub-ledgers, POS/ERP logs, payment files) as well as an understanding of eDiscovery workflows, chain of custody and defensible sampling.

AI-aware investigations

You don't have to be a data scientist, but you do need to know where AI helps (anomaly detection, deduplication, NLP for communications review) and where it adds risk (hallucinations, bias, privacy). With DOJ and SEC attention to AI governance rising, forensic teams must now document how they select, test and supervise advanced tools.

Sanctions/AML + cross-border payments literacy

The ability to trace funds and counterparties through layered transactions, plus familiarity with screening pitfalls, restricted-party lists and export-control touchpoints. These skills are now frequently listed even for "generalist" forensic roles — and increasingly for non-financial-sector employers.

Crypto and digital-assets literacy (matter-dependent)

Tracing on-chain flows, reconciling exchange data, and understanding how crypto intersects with sanctions, KYC and fraud typologies — including stablecoin misuse and cross-chain obfuscation.

Interviewing & reporting craft

Structured interviewing techniques; building a defensible chronology; and writing reports that are board- and regulator-ready (with clear methods, limitations and exhibits).



2.4. What hiring managers are looking for

Clear path into forensics (and why audit–first still wins)

Leaders repeatedly emphasise that candidates with **2—4 years in external audit or tax** –plus CPA/CA — can hit the ground faster in forensics than most direct–entry grads. They've seen real books, closed audits and control environments; they understand materiality and evidence. This also gives employers confidence the hire can pivot across investigations and disputes work–loads as pipelines shift.

Ethics and independence posture

Firms and in–house teams are scrutinised on independence, confidentiality and conflicts. Hiring managers probe for judgment calls candidates have made — what not to do, when to escalate, when to bring in outside counsel.

Signals of judgment, not just tools

- **Triage:** how you scoped a matter, prioritised data sources, and right–sized procedures under time pressure.
- **Defensibility:** sampling logic, documentation, and how you safeguarded evidence integrity — including for any AI–assisted steps.
- **Narrative ability**: can you turn raw data into a story that executives or a trier of fact can act

2.5. Market structure – and where the jobs are

- **Big Four & global consulting:** broad investigations/disputes platforms, heavy regulatory and crossborder work, structured promotion paths.
- **Boutiques / specialist consultancies:** deep disputes benches (damages/valuation) or niche investigations (healthcare, sanctions, crypto, construction).
- **Law–firm affiliated expert shops:** expert witness services, high–stakes litigation support.
- **In–house (Fortune 1000, financial services, healthcare, tech):** corporate investigations teams, special projects, and compliance analytics roles aligned with Legal/Compliance/Internal Audit.
- **Public sector:** OIGs, federal/state AGs, and regulator analytics units (valuable training grounds).

03. TIPS FOR JOB SEEKERS AND HIRING MANAGERS

3.1. How candidates can position themselves

1. **If you're in audit/tax (2—4 years):** document cases where you investigated anomalies, reconciled messy data, or built analytics that changed an audit approach. Lead with that evidence.

2. **Show your toolkit:** a short portfolio (redacted) of analyses (e.g., SQL queries, pivot models, dashboards) demonstrates capability without oversharing client data.

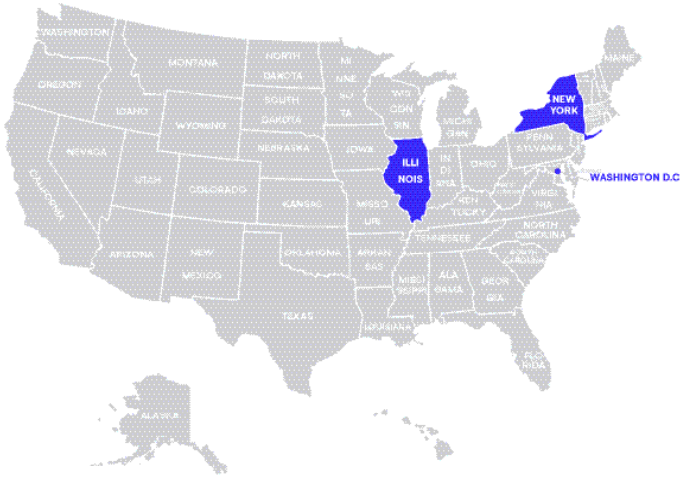
3. **Get matter-relevant education:** ACFE coursework; sanctions/AML micro-credentials; intro to Python/SQL; eDiscovery fundamentals.

4. **Understand the new whistleblower dynamics:** be ready to talk through intake triage, privilege, and escalation pathways.

5. **For disputes-leaning roles:** refresh damages methodologies and practice explaining assumptions for a non-technical audience.

3.2. How hiring managers can secure scarce talent

- **Define the work mix (investigations vs disputes) and the data environment upfront;** candidates want clarity on tool stacks and mentorship.
- **Show a clear route to expert opportunities:** candidates at the senior manger/director level want to see that your firm has a track record of brining through new experts.
- **Hire for fundamentals + teach tools:** core accounting judgment is hard to teach quickly; SQL/ Python and review platforms can be trained.



04. SALARY GUIDES

NEW YORK (NEW YORK CITY)

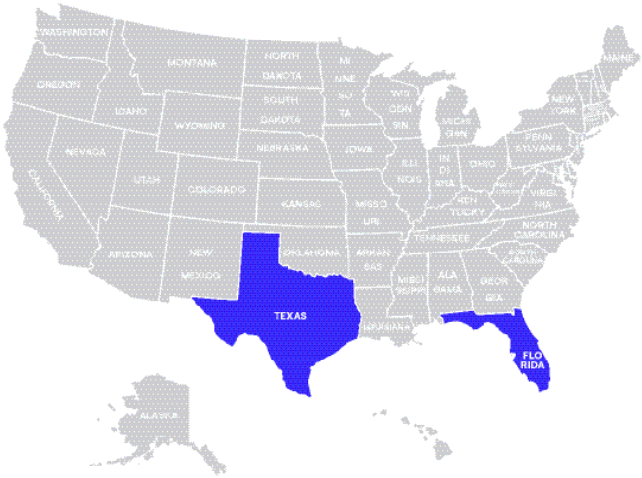
JOB TITLE	SALARY RANGE (USD)
ASSOCIATE	$80,000 — $120,000
SENIOR ASSOCIATE / ASSISTANT MANAGER	$80,000 — $150,000
MANAGER	$110,000 — $180,000
SENIOR MANAGER / ASSOCIATE DIRECTOR	$160,000 — $230,000
DIRECTOR	$200,000 — $270,000
PARTNER	$320,000 — $530,000+

ILLINOIS (CHICAGO)

JOB TITLE	SALARY RANGE (USD)
ASSOCIATE	$70,000 — $110,000
SENIOR ASSOCIATE / ASSISTANT MANAGER	$80,000 — $120,000
MANAGER	$90,000 — $160,000
SENIOR MANAGER / ASSOCIATE DIRECTOR	$140,000 — $210,000
DIRECTOR	$180,000 — $260,000
PARTNER	$290,000 — $470,000+

WASHINGTON D.C

JOB TITLE	SALARY RANGE (USD)
ASSOCIATE	$70,000 — $120,000
SENIOR ASSOCIATE / ASSISTANT MANAGER	$90,000 — $130,000
MANAGER	$100,000 — $180,000
SENIOR MANAGER / ASSOCIATE DIRECTOR	$140,000 — $190,000
DIRECTOR	$170,000 — $250,000
PARTNER	$320,000 — $530,000+

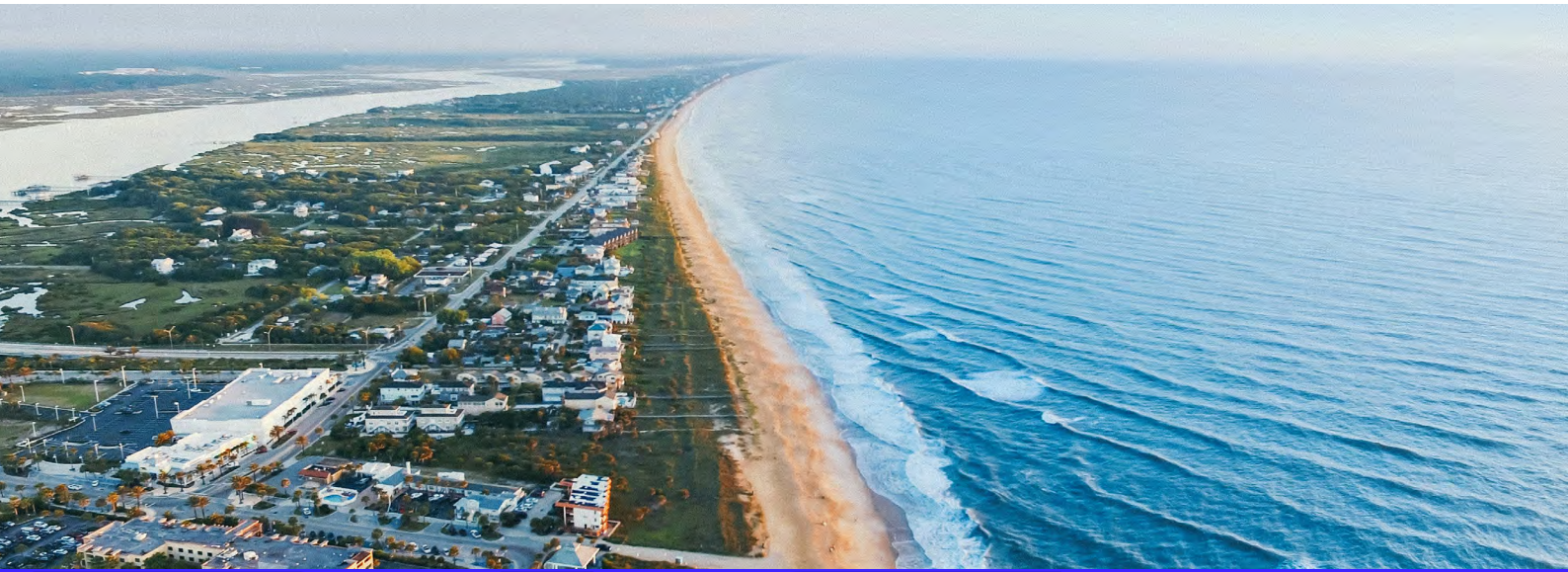


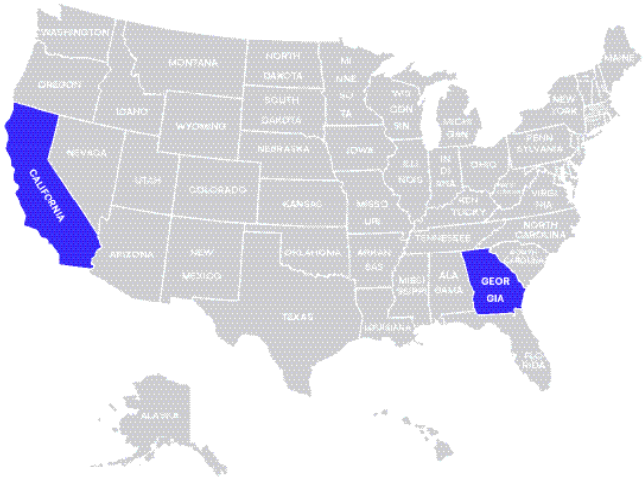
TEXAS (HOUSTON, DALLAS, FORT WORTH)

JOB TITLE	SALARY RANGE (USD)
ASSOCIATE	$70,000 — $90,000
SENIOR ASSOCIATE / ASSISTANT MANAGER	$70,000 — $120,000
MANAGER	$90,000 — $160,000
SENIOR MANAGER / ASSOCIATE DIRECTOR	$120,000 — $170,000
DIRECTOR	$150,000 — $230,000
PARTNER	$260,000 — $420,000+

FLORIDA (MIAMI, TAMPA)

JOB TITLE	SALARY RANGE (USD)
ASSOCIATE	$50,000 — $70,000
SENIOR ASSOCIATE / ASSISTANT MANAGER	$70,000 — $90,000
MANAGER	$70,000 — $150,000
SENIOR MANAGER / ASSOCIATE DIRECTOR	$130,000 — $190,000
DIRECTOR	$150,000 — $230,000
PARTNER	$210,000 — $420,000+





GEORGIA (ATLANTA)

JOB TITLE	SALARY RANGE (USD)
ASSOCIATE	$60,000 — $90,000
SENIOR ASSOCIATE / ASSISTANT MANAGER	$80,000 — $120,000
MANAGER	$90,000 — $150,000
SENIOR MANAGER / ASSOCIATE DIRECTOR	$130,000 — $190,000
DIRECTOR	$160,000 — $230,000
PARTNER	$210,000 — $420,000+

CALIFORNIA (SAN FRANCISCO, LOS ANGELES)

JOB TITLE	SALARY RANGE (USD)
ASSOCIATE	$80,000 — $100,000
SENIOR ASSOCIATE / ASSISTANT MANAGER	$90,000 — $140,000
MANAGER	$130,000 — $210,000
SENIOR MANAGER / ASSOCIATE DIRECTOR	$190,000 — $320,000
DIRECTOR	$230,000 — $320,000
PARTNER	$370,000 — $630,000+





05. CONCLUSION

Even with ongoing changes in case mix and policy emphasis, the forensic market is resilient.

Enforcement is more targeted but still financially consequential; whistleblower incentives are widening the allegation funnel, and sanctions pressures — together with the rollback of beneficialownership reporting — are reshaping how evidence is found and linked. The candidates landing roles in 2026—27 pair rock-solid accounting fundamentals with data-savvy, sanctions/AML literacy, clean and defensible documentation, and the ability to tell the story: from first tip to final report.

The salary tables in this report are, of course, a guide; figures vary according to industry vertical, firm size and demand for specific skills, and should be validated against live market data before use.

We are additionally happy to provide no-obligation, bespoke salary benchmarking for your team.

Hire on evidence, not instinct

In a market this competitive, the teams that hire well are the ones that use data to inform their talent strategy. Leonid's **Talent Intelligence** service gives hiring managers the evidence to make confident decisions — real-time salary benchmarking, talent availability and competitor mapping, skills-supply analysis, and location and diversity insight — so you can calibrate an offer, scope a search and build the business case on current market data, rather than assumption.

Whether you are planning headcount for 2027, pressure-testing whether a package is genuinely competitive, or deciding where to build a forensics team, we can help you translate market data into a clear, defensible hiring strategy, and move faster than competitors.

We can also provide no-obligation, bespoke salary benchmarking for your team as a starting point.

For more information please contact Adam Nelson.

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