



leonid

2025 USA HIRING GUIDE: FORENSICS, INVESTIGATIONS AND DISPUTES

September 2025





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01.

INTRODUCTION

The forensic accounting hiring market in the United States has been steadily resilient and increasingly competitive as we move through 2025.

Regulatory scrutiny is high; this is driven by targeted SEC enforcement, expanded DOJ whistleblower incentives, sanctions compliance and the rollout of Corporate Transparency Act reporting. These developments, coupled with the rise of cyber-enabled fraud and digital asset misuse, are reshaping the 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.

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 will examine some of the issues and trends currently impacting the forensics accounting market in 2025, and provide salary guides for key cities and states.



Adam Nelson

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02.

THE HIRING LANDSCAPE

2.1. What is driving current demand?

1. Enforcement and regulatory pressure remain high – but more targeted

SEC enforcement volume dipped in FY2024 versus FY2023, but total financial remedies hit a record (driven in part by a large crypto case). In short: fewer cases, still big dollars – so companies are investing in internal investigations readiness, controls testing and disclosure governance.

2. DOJ's expanded whistleblower incentives raise the stakes

The Department of Justice's Corporate Whistleblower Awards Pilot Program (rolled out and then expanded into 2025) pays awards when tips lead to successful forfeitures. This widens the pipeline of allegations beyond False Claims Act matters and is expected to generate more corporate internal investigations; thereby creating fuel for forensic hiring.

3. Sanctions and national–security compliance are creating “forensics–adjacent” work

OFAC's 2024–2025 activity (plus EU/UK measures) keeps sanctions screening, lookbacks and forensic remediation in the spotlight. Forensic teams are asked to follow the money across complex supply chains and payment channels –blending sanctions, AML and accounting skills.

4. The Corporate Transparency Act (beneficial ownership) is live again

With the Supreme Court allowing FinCEN to resume enforcing the CTA in January 2025, BOI reporting is moving forwards, thereby giving investigators a new (and sometimes contested) data layer for entity tracing. Expect more work reconciling beneficial ownership data to accounting evidence, and more engagements around shell–company misuse.



5. Fraud and cyber-enabled schemes keep evolving

ACFE flags continued growth in cyber-scam losses and synthetic identity fraud in 2025. Forensic teams need stronger digital forensics, crypto tracing, and data analytics capability – not just traditional books-and-records skills.

6. Market growth is projected

Research houses project steady expansion in forensic accounting/forensic & litigation services through the decade and we expect to see sustained hiring across advisory firms and in-house investigation groups.

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

Investigations (internal & government-facing)

- **Focus areas:** sanctions circumvention, third-party corruption, healthcare and private-payer fraud, procurement collusion, crypto asset misuse, payroll/expense fraud, and recordkeeping lapses that spill into disclosure issues.
- **What's new:** more triage driven by whistleblower tips; 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.

Proactive risk reviews (“pre-enforcement” diagnostics)

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

2.3. Candidate skill sets that are winning offers in 2025

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

Core accounting excellence + credentialing

CPA (or CA) plus 2—4 years in **audit or tax** remains the most reliable springboard into forensics. This is effectively in line with how the majority of today’s practitioners started. Likewise, Strong command of GAAP, internal controls, revenue/expense recognition and consolidation mechanics form the core foundation of any job in forensic accounting.

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). DOJ and SEC attention to AI governance is rising; forensic teams must now document how they use advanced tools.

Sanctions/AML + cross-border payments literacy

Ability to trace funds and counterparties through layered transactions; familiarity with screening pitfalls, restricted party lists and export-control touchpoints. These skills are now **frequently listed** even for “generalist” forensic roles.



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.

Interviewing & reporting craft

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

Expert-witness potential for disputes profiles

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

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 workloads as pipelines shift.

Signals of judgment, not just tools

- Demonstrated **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.
- **Narrative ability**: can you turn raw data into a story which executives or a trier of fact can act on?





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).

2.5. Market structure – and where the jobs are

- **Big Four & global consulting:** broad investigations/disputes platforms, heavy regulatory and cross-border 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

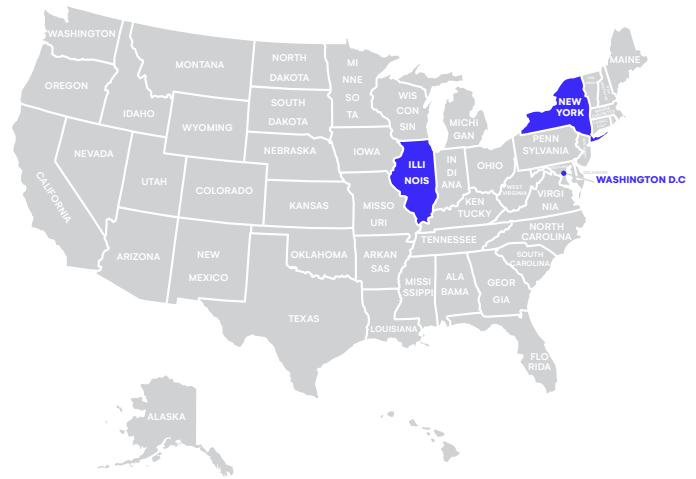
- **Define the work mix** (investigations vs disputes) and the data environment upfront; candidates want clarity on tool stacks and mentorship.

- **Hire for fundamentals + teach tools.** Core accounting judgment is hard to teach quickly; SQL/Python and review platforms can be trained.

- **Offer rotation lanes** across investigations/disputes/cyber-adjacent projects; growth variety is a top retention driver.

- **Invest in defensible AI use.** Document model choice, parameters, testing, and human review in your methodology playbooks; candidates are increasingly asking about this.





04.

SALARY GUIDES

NEW YORK (NEW YORK CITY)

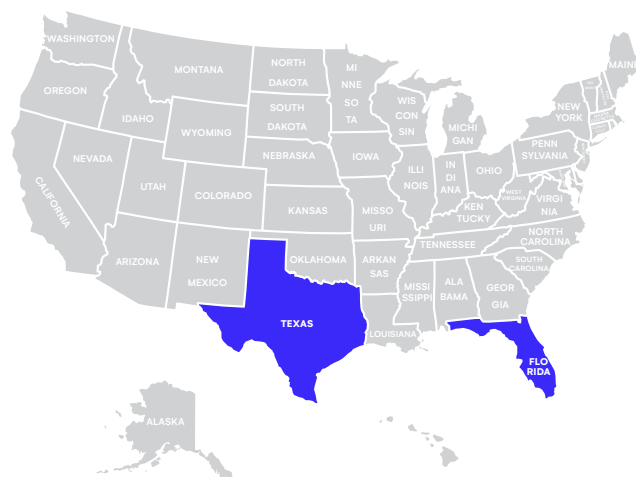
JOB TITLE	SALARY RANGE (USD)
ASSOCIATE	\$75,000 — \$115,000
SENIOR ASSOCIATE / ASSISTANT MANAGER	\$80,000 — \$140,000
MANAGER	\$100,000 — \$170,000
SENIOR MANAGER / ASSOCIATE DIRECTOR	\$150,000 — \$220,000
DIRECTOR	\$190,000 — \$260,000
PARTNER	\$300,000 — \$500,000+

ILLINOIS (CHICAGO)

JOB TITLE	SALARY RANGE (USD)
ASSOCIATE	\$70,000 — \$105,000
SENIOR ASSOCIATE / ASSISTANT MANAGER	\$80,000 — \$110,000
MANAGER	\$90,000 — \$155,000
SENIOR MANAGER / ASSOCIATE DIRECTOR	\$130,000 — \$200,000
DIRECTOR	\$170,000 — \$250,000
PARTNER	\$280,000 — \$450,000+

WASHINGTON D.C

JOB TITLE	SALARY RANGE (USD)
ASSOCIATE	\$70,000 — \$110,000
SENIOR ASSOCIATE / ASSISTANT MANAGER	\$85,000 — \$120,000
MANAGER	\$95,000 — \$170,000
SENIOR MANAGER / ASSOCIATE DIRECTOR	\$135,000 — \$185,000
DIRECTOR	\$160,000 — \$240,000
PARTNER	\$300,000 — \$500,000+



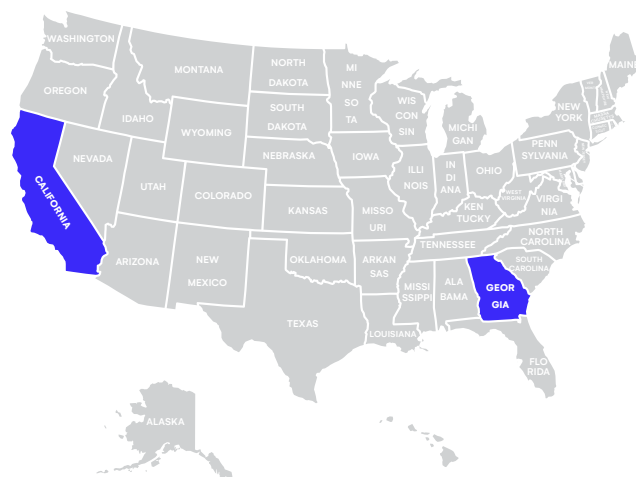
TEXAS (HOUSTON, DALLAS, FORT WORTH)

JOB TITLE	SALARY RANGE (USD)
ASSOCIATE	\$65,000 — \$90,000
SENIOR ASSOCIATE / ASSISTANT MANAGER	\$70,000 — \$110,000
MANAGER	\$85,000 — \$150,000
SENIOR MANAGER / ASSOCIATE DIRECTOR	\$110,000 — \$160,000
DIRECTOR	\$140,000 — \$220,000
PARTNER	\$250,000 — \$400,000+

FLORIDA (MIAMI, TAMPA)

JOB TITLE	SALARY RANGE (USD)
ASSOCIATE	\$50,000 — \$70,000
SENIOR ASSOCIATE / ASSISTANT MANAGER	\$70,000 — \$90,000
MANAGER	\$70,000 — \$140,000
SENIOR MANAGER / ASSOCIATE DIRECTOR	\$120,000 — \$180,000
DIRECTOR	\$140,000 — \$220,000
PARTNER	\$200,000 — \$400,000+



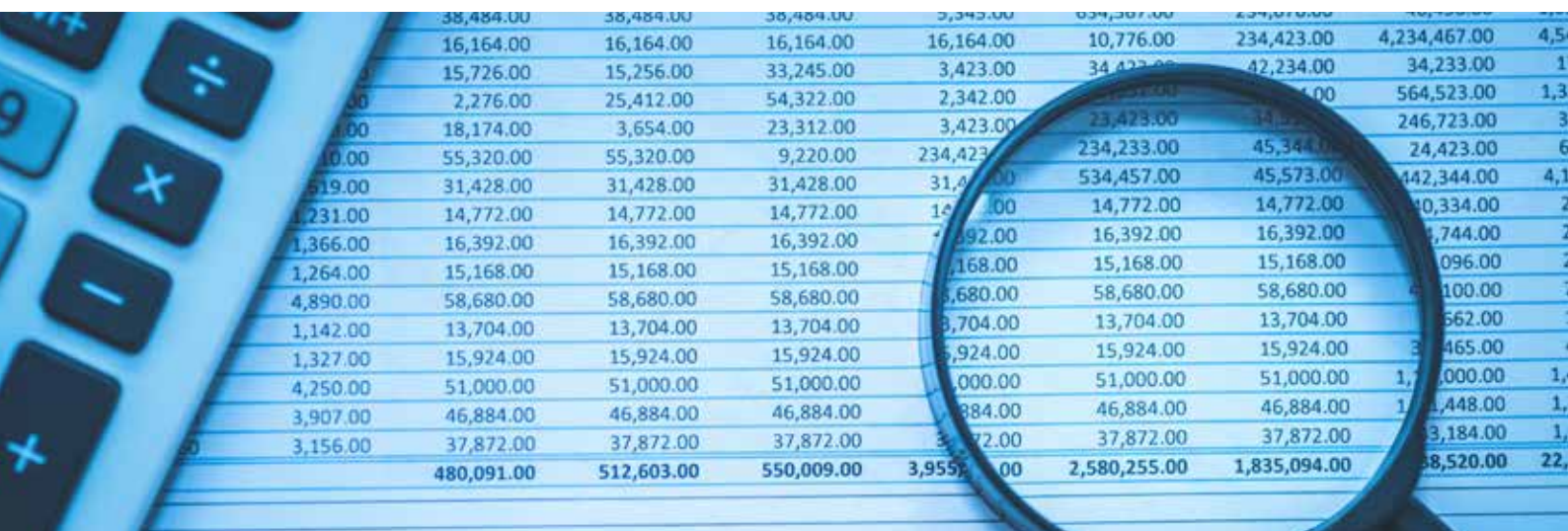


GEORGIA (ATLANTA)

JOB TITLE	SALARY RANGE (USD)
ASSOCIATE	\$55,000 — \$85,000
SENIOR ASSOCIATE / ASSISTANT MANAGER	\$80,000 — \$110,000
MANAGER	\$90,000 — \$140,000
SENIOR MANAGER / ASSOCIATE DIRECTOR	\$120,000 — \$180,000
DIRECTOR	\$150,000 — \$220,000
PARTNER	\$200,000 — \$400,000+

CALIFORNIA (SAN FRANCISCO, LOS ANGELES)

JOB TITLE	SALARY RANGE (USD)
ASSOCIATE	\$75,000 — \$95,000
SENIOR ASSOCIATE / ASSISTANT MANAGER	\$90,000 — \$130,000
MANAGER	\$120,000 — \$200,000
SENIOR MANAGER / ASSOCIATE DIRECTOR	\$180,000 — \$300,000
DIRECTOR	\$220,000 — \$300,000
PARTNER	\$350,000 — \$600,000+





05.

CONCLUSION

Even with shifts in case mix and policy emphasis, the forensic market is resilient. Enforcement remains financially consequential; whistleblower incentives are widening the allegation funnel; sanctions pressures and CTA data are reshaping how evidence is found and linked. The candidates landing roles in 2025 pair **rock-solid accounting fundamentals** with **data savvy, sanctions/AML literacy, clean documentation**, and the ability to **tell the story**: from first tip to final report.

The salary tables provided in this report are of course just a guide; there are variations according to industry vertical and size of organization.

We can provide no-obligation, bespoke salary benchmarking for your team.

Please get in touch with [Adam Nelson](#) to request this.



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