

# Commentary

In addition to the CPA certification, Mark L. Love also holds the CFF designation. CFF stands for Certified in Financial Forensics. This certification is awarded and administered by the American Institute of CPAs. Those earning the CFF designation must:

- Hold an active CPA license.
- Demonstrate substantial forensic business experience on forensic matters of fraud detection, prevention, and investigation.
- Demonstrate substantial experience and proficiency in financial statement auditing.
- Maintain sufficient hours and have accumulated years of lifetime learning and continuing education credits in the areas of forensic accounting and auditing.
- Apply for recertification every three years by demonstrating having maintained education in the CFF Body of Knowledge areas.

