

PREFACE

A few years ago R.T. Edwards, Inc., the publisher of the *Journal of Forensic Accounting*, and its Editor-in-Chief, D. Larry Crumbley, conceived the idea for a Special Supplement on expert witnessing to accompany the journal. Today, their idea is a reality. It is with genuine appreciation and deep gratitude for their vision and dedication to this work, and their confidence and trust in me to assist them, that I introduce you to *Expert Witnessing in Forensic Accounting*.

Included in this Supplement are eleven chapters written for the benefit of expert witnesses, consultants, and the attorneys that engage their services. The topics include advice on what to do and what not to do while testifying, how to succeed as an expert witness, roles of an accounting expert as witness and consultant, *Daubert* challenges, qualifying as an expert witness, understanding advocacy, working a case study, admonitions to counsel about timing and selection of expert witnesses, deposition and cross-examination strategies, and familiarity with privileged information and communications.

Many years ago, under cross-examination while engaged as an expert witness for the defense, it occurred to me how very effective the federal prosecutor was at having me testify on behalf of the government! He knew I would answer every question truthfully no matter who was asking. As an attorney that had thoroughly prepared for cross-examination of an opposing expert, he inquired about my reputation and prior testimony. During his preparation for cross-examination, he would have learned beforehand, for example, that four criminal defense attorneys, who aggressively grilled me almost a decade earlier for six hours one day before a federal judge, failed to convince the judge that I allegedly violated the grand jury secrecy rule 6(e) while I was an IRS agent. As a result of obtaining background information about me from prosecutors, government agents and defense attorneys, he learned that I would respond truthfully to questions no matter who was asking or what the question. He skillfully made me his expert witness too.

The preceding story reminds us that experts must tell the truth. More than a reminder, it permeates all that we do. It establishes our reputation, credibility and effectiveness. Our knowledge, skill, training and education can never substitute for our good name. Telling the truth is one of several commandments for expert witnesses to faithfully follow. This is where we begin your Supplement - with integrity. From here, you will learn to challenge assumptions, to pay attention to details, to refrain from advocacy, to gain confidence, to qualify as an expert, to know your client's attorney, to prepare for testimony and to succeed as an expert. We end the supplement with a philosophical discussion about *Daubert*. It brings us full circle to where we started - with integrity.

As you read through the chapters, you will get practical and timely advice from very experienced accounting experts, practitioners and educators who have taken the time to share their thoughts with you. They have joined together with one message in mind - to help you become better at what you do. Successful experts do not work in a vacuum. We learn from each other and benefit from our mistakes. And often, we should listen to what others have to say and contribute to their success as well as our own by exchanging ideas, sharing experiences and encouraging discourse among us. This is the central theme of *Expert Witnessing in Forensic Accounting*. It is a learning experience to benefit from and to enjoy.

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