

Lynda H. Schwartz, CPA CFE CFF CGMA

Lynda Schwartz is an experienced fraud investigation and forensic accounting expert. She is a Certified Public Accountant and holds the Certified Fraud Examiner (CFE), Certified in Financial Forensics (CFF), and Chartered Global Management Accountant credentials. She provides investigation, expert witness and litigation consulting services in matters involving account reconstruction, allegations of embezzlement, lost profits, bankruptcy and business solvency and financial accounting matters. She has testified in state, federal and arbitration settings. She also adjudicates business disputes as an independent arbitrator.

In 2012, Lynda established her own forensic accounting and fraud examination practice. Previously, she was a partner with Ernst & Young's Fraud Investigation and Dispute Services practice. In her 26-year career with Ernst & Young, she led complex, high-profile fraud and regulatory compliance investigations and litigation support engagements. She also helped to establish programs that brought forensic accounting and fraud examination expertise to audit engagements, including those with high audit risk and those involving whistleblower and fraud allegations.

Lynda is a Professor of Practice at the Isenberg School of Management at the University of Massachusetts Amherst, where she established and directs the forensic accounting curriculum and teaches courses in forensic accounting and fraud examination.

In 2026, the Association of Certified Fraud Examiners named Lynda its Educator of the Year. Lynda has also been appointed to various committees and task forces at the American Institute of Certified Public Accountants (AICPA). She currently serves on the AICPA's Forensic and Valuation Services Executive Committee. In 2021, the AICPA named her a Forensic & Litigation Services Volunteer of the Year for her contributions to the practice and profession of forensic accounting.

Lynda contributed to both the 2023 and 2017 editions of COSO's *Fraud Risk Management Guide*. She was the principal author of COSO and ACFE's Fraud Risk Management certificate program. She was a contributing author to the AICPA's 2020 publication *Understanding the Forensic Technology Landscape*. She was a contributing author of the 2017 and 2012 editions of the *Litigation Service Handbook*, co-authoring chapters on "The Troubled Business and Bankruptcy", "Alter Ego" and "Executive Compensation in the Litigation Setting". She was a contributing author of the 2009 AICPA publication *Guide to Investigating Business Fraud*, co-authoring chapters entitled "Working with Attorneys" and "The First 48 Hours of an Investigation."

PROFESSIONAL EXPERIENCE

Lynda Schwartz LLC

Present

Provides fraud examination, arbitration, expert witness, forensic accounting and fraud-related expertise to complex litigation assignments.

University of Massachusetts Amherst, Isenberg School of Management

Professor of Practice, Director of Forensic Accounting and Data Analytics

2023 - Present

Lecturer, Director of Forensic Accounting and Data Analytics

2018 - 2023

Affiliated Expert and Adjunct Professor

2015 - 2018

Develops and delivers courses in forensic accounting and fraud examination within the Master of Science in Accounting and Graduate Certificate Program in Forensic Accounting.

Ernst & Young LLP, Fraud Investigation & Dispute Services

Partner

1998 - 2012

Professional staff

1986 - 1998

- Entered the firm through the audit practice, with audit experience in healthcare, insurance, mutual funds, manufacturing and retail businesses.
- Helped found the EY's New England forensic practice in the early 1990s. Built a practice team of over 24 professionals.
- Gained extensive experience in litigation support, including fact-finding, financial discovery, complex financial modeling, data analytics, financial reconstruction, and damages calculation.
- Served as financial expert in diverse matters from family-owned business disputes to complex bankruptcy litigation. Testified over 20 times in deposition, arbitration, mediation in federal and state matters.
- Led complex U.S. and global investigations, including financial statement fraud and restatement, embezzlement, bribery, corruption and regulatory compliance.
- Developed and led EY's fraud audit support program, an audit quality initiative that proactively brought forensic accountants into audits to support robust identification of fraud risks in audit planning and robust response to fraud incidents identified at audit clients.

LICENSES AND CREDENTIALS

Certified Public Accountant, Massachusetts license 12962

Certified Fraud Examiner

Certified in Financial Forensics

Chartered Global Management Accountant

Fellow, Life Management Institute (life insurance credential)

EDUCATION

- Bachelor of Business Administration, Isenberg School of Management University of Massachusetts at Amherst, *summa cum laude*, Commonwealth Scholar and Accounting Faculty award winner

PROFESSIONAL AFFILIATIONS

- American Accounting Association. member
- American Arbitration Association, panelist
- American Institute of Certified Public Accountants. Current service: Forensic and Valuation Services Executive Committee. Prior service: chair of the Joint Trial Board chair of the CFF Credential Committee, member of the Forensic and Litigation Services (FLS) Committee, the CFF University Task Force and the FLS Forensics Technology Task Force
- Association of Certified Fraud Examiners, member
- Boston Bar Association, associate member
- New England Society of CPAs, Litigation Consulting and Business Valuation Committee member
- New England Legal Foundation, trustee
- Women's Bar Foundation, emeritus board member

ACADEMIC ACTIVITIES

- Award winner, Association of Certified Fraud Examiners 2026 Educator of the Year
- Principal author, learning content for COSO and ACFE's certificate program related to the *Fraud Risk Management Guide, Second Edition*
- Award winner, Isenberg Practice and Pedagogy Award, 2026
- Professor of Practice and Director of Forensic Accounting & Data Analytics Curriculum, Isenberg School of Management, current
- Member, Master of Science in Accounting Curriculum Committee, Isenberg School of Management, current
- Guest Editor, Digital Forensics special topic issue, *Journal of Forensic Accounting Research*, current
- Member, Forensic Accounting Section, American Accounting Association
- Member, Innovation in Accounting Education Award Committee, American Accounting Association, 2024-2026 and 2020-2021
- Member, Isenberg School of Management Accounting Advisory Board, 2003-2018
- Vice President-Practice, Strategic and Emerging Technologies Section, American Accounting Association, 2016-2017