




# KIRSTEN ULZHEIMER, CPA\*, CFA, CFF

**PARTNER ▶ FORENSIC, VALUATION & LITIGATION SUPPORT SERVICES**

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Kirsten Ulzheimer is an advisory partner at Marcum and a member of the Valuation, Forensic & Litigation Support group. She has more than 25 years of experience applying generally accepted accounting principles (GAAP), generally accepted auditing standards (GAAS), Public Company Accounting Oversight Board (PCAOB) standards, and SEC requirements.

An experienced consultant, Ms. Ulzheimer is well-versed in the areas of forensic accounting and litigation support services in connection with trustee proceedings and securities violations actions involving some of the largest public and private companies in the world and their accounting firms. She has also worked in connection with shareholder derivative claims, the False Claims Act, and other litigation.

Ms. Ulzheimer has led complex engagements from inception through federal and state trial, consulting on accounting and auditing issues, financial statement misstatements and disclosures, SEC reporting, and computation of damages. She has also investigated fraud allegations, assessed internal controls, performed financial analysis, and identified marital assets.

Ms. Ulzheimer's experience additionally includes drafting and responding to complaint allegations; consulting with counsel on complex accounting, auditing, and financial statement issues; reviewing and analyzing documents; assessing the financial statement impact of accounting errors; assisting counsel in preparation for depositions and trial; authoring expert reports; and providing expert testimony in deposition and trial. She also instructs on various accounting and auditing topics.

Previously, Ms. Ulzheimer was a manager at a Big Four public accounting firm, where she performed various audit services for public companies, including SEC reporting, and worked for a large national bank where she specialized in internal audit services, including opining on the adequacy of internal controls.

Ms. Ulzheimer joined Marcum in 2022 with the merger of Friedman LLP into the Firm.

## Professional & Civic Affiliations

American Institute of Certified Public Accountants (AICPA)  
Pennsylvania Institute of Certified Public Accountants (PICPA)  
Association of Certified Fraud Examiners  
Philadelphia Association of Certified Fraud Examiners  
AICPA Forensic and Valuation Services Group  
AICPA CPA Ambassador  
PICPA Cooperation with the Bar and Other Professionals Committee  
PICPA Financial Institutions Committee  
PICPA Speakers Bureau  
Main Line Health – Hospice  
Alex's Lemonade Stand Foundation (ALSF)  
Lower Merion Little League  
Bryn Mawr Presbyterian Church  
Philadelphia Youth Network

## Awards

2014 PICPA Greater Philadelphia Champion CPA Award  
2010 PICPA Top Forty Under Forty

*\*Licensed by the Commonwealth of Pennsylvania*

## PRACTICE FOCUS

- ▶ GAAP and GAAS/PCAOB Standards
- ▶ Document Review and Analysis
- ▶ Financial Statement Analysis
- ▶ Fraud Investigations
- ▶ Computation of Damages
- ▶ Deposition and Trial Preparation
- ▶ Expert Reports and Testimony
- ▶ Quality of Earnings Analysis

## INDUSTRY FOCUS

- ▶ Financial Services
- ▶ Manufacturing
- ▶ Nonprofit
- ▶ Pharmaceutical and Healthcare

## EDUCATION

- ▶ Bachelor of Science, Accounting  
Indiana University of Pennsylvania

**MARCUM**  
ACCOUNTANTS ▲ ADVISORS

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