

RICARDO J. ZAYAS, CPA*, CFE, CVA, CFF

PARTNER ► ADVISORY SERVICES

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Ric Zayas is a partner in Marcum's Philadelphia office and a member of the Firm's Advisory Services division. He came to Marcum in 2015 via the Firm's merger with Smart Devine, a leading full-service accounting firm in Philadelphia, where he was a managing director of the Forensic Accounting and Litigation Services Group.

He has over 40 years of unique experience in the accounting field where he provides investigative accounting and litigation support services to attorneys, insurance companies, corporate and governmental units.

Mr. Zayas provides assistance to counsel in both civil and criminal litigation matters. Civil litigation experience includes the investigation of employee dishonesty matters, shareholder disputes and business loss claims. Civil matters frequently require the preparation of detailed reports supporting our findings and conclusions. He has been called upon to provide expert testimony concerning the results of investigations.

Criminal litigation experience includes assistance to both prosecution and defense. Financial analyses and testimony has been provided in the prosecution of "kiting" schemes and in defense of alleged income tax fraud, money laundering and other financial frauds.

Litigation support activities include financial analyses, witness interviews and preparation for and assistance at trial.

He frequently presents to law firms, professional groups, and industry peers on matters involving fraud, financial damages, and similar topics.

Mr. Zayas began his professional career in positions with the U.S. Department of Labor, Office of Labor Racketeering and with the Internal Revenue Service, Criminal Investigation Division, and the U.S. Department of Defense.

Professional & Civic Affiliations

American Institute of Certified Public Accountants (AICPA)
Association of Certified Fraud Examiners (ACFE)
National Association of Certified Valuators and Analysts (NACVA)
National Association of Certified Valuation Analysts (CVA)
Pennsylvania Institute of Certified Public Accountants (PICPA)

Articles & Presentations

Bribes and Kickbacks: Things that People Do, *Marcum Valuation and Litigation Support Advisor Newsletter*, December 2018
Interviewing Techniques, Marcum 2018 Valuation and Litigation Support CPE Conference, New Haven, CT, October 2018
Kickback Schemes, Marcum 2018 Valuation and Litigation Support CPE Conference, New Haven, CT, October 2018
Metropolitan Corporate Counsel, Inc. (Mid-Atlantic Edition), June 2003; "Fraud and Embezzlement Lurking Too Close to Home"
Pennsylvania CPA Journal, Summer 2004; "Fraud Detection Is Not Just by the Numbers"
National Litigation Consultants' Review, Member – Editorial Advisory Board, Contributor - various articles, 2005 to Present

* Licensed by the Commonwealth of Pennsylvania

EXPERTISE

- Bankruptcy
- Financial Crimes
- Financial Damage Analysis
- Forensic Accounting
- Litigation Support
- Matters

INDUSTRY FOCUS

- Advertising & Promotional Activities
- Automobile Sales
- Banking & Financial Services
- Computer Software Sales
- Construction-Related Services
- Equipment Leasing
- Food Services
- Hotel/Casino Operations
- Manufacturing
- Not-for-Profit
- Pharmaceutical & Medical Services

EDUCATION

- B.S. Accounting, The Pennsylvania State University
- M.S. Taxation, Widener University

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