



**James M. Heinzman, CFE, CPA**

**Partner  
Schultheis & Panettieri, LLP  
Hauppauge, New York**

James M. Heinzman is a partner at Schultheis & Panettieri, LLP, one of the largest accounting firms in the northeastern United States, specializing in multiemployer benefit funds and their related labor unions. He currently spends most of his time assisting clients with systems analysis, compliance with Department of Labor (DOL) and Internal Revenue Service (IRS) regulations, and development of internal accounting systems and controls. As a certified fraud examiner, Heinzman is often investigating allegations of fraudulent activity and assisting funds and unions with related litigation and insurance claims. He is a member of the American Institute of Certified Public Accountants (AICPA), the New York State Society of Certified Public Accountants (NYSSCPA), the Association of Certified Fraud Examiners (ACFE) and the International Foundation of Employee Benefit Plans, where he currently serves as an Advisory Director and has previously served as a member of the Professionals Committee. Heinzman graduated from Long Island University at C.W. Post, where he earned a bachelor's degree in accounting.