



## Qualification Criteria and Responsibilities for Members of the AAA® Accounting Panel of Arbitrators and Mediators

The American Arbitration Association® (AAA) is the nation's leading provider of alternative dispute resolution services. The AAA is committed to offering a Panel of Accounting Professionals and Attorneys in whom parties can have the utmost confidence, comprised of individuals with whom the Association has a strong and positive relationship. Admittance is based on caseload needs, user preferences, and the Association's goal of a diverse, expert roster.

### Qualification Criteria

Members of the AAA Accounting Arbitration and Mediation Panel must exceed the following criteria:

- Accounting Professionals-
  - CPA with a minimum of 20 years accounting experience and at least 5 years in one or more senior-level positions in an accounting firm.
  - Internal Auditor with 20 years of experience and at least 5 years as a Director of Internal Audit or its equivalent.
  - Fraud Examiners (CFE Credentialed) with 20 years experience, including at least 5 years analyzing and investigating allegations of fraudulent reporting.
  - Financial Officer of an entity with 20 years of experience, including 5 years as Corporate Treasurer, Senior Tax Executive, Controller or Chief Financial Officer, or their equivalent.
- Attorneys with Accounting Expertise-
  - Litigation: Minimum of 20 years litigation experience with at least 10 years experience primarily litigating accounting disputes.
  - Transactional: Minimum of 20 years transactional experience with at least 10 years experience primarily handling accounting matters.
- Judges-Minimum of 10 years State Court or Federal Court experience.
- Accounting Professors with 20 years full-time teaching experience.
- Other required qualifications-
  - Educational degrees and/or professional license(s) appropriate to the Neutral's field.
  - Honors, awards, and citations.
  - Alternative Dispute Resolution (ADR) Experience.
- Arbitration.
- Mediation.
- Other-
  - Training in Alternative Dispute Resolution (ADR).
  - Membership in relevant business, trade or professional associations.
  - Other appropriate experience/activities (e.g. publications, speaking engagements).



## Responsibilities

Members of the AAA Panel of Accounting Arbitrators and Mediators must understand and support their responsibilities to the Alternative Dispute Resolution (ADR) process, the parties they serve, and the AAA. The responsibilities inherent in the role of a Neutral include:

### Neutrality

- Freedom from bias and prejudice.
- Commitment to impartiality and objectivity.
- Ability to evaluate and apply legal, business, or trade principles.

### Judicious Temperament

- Unbiased, patient, professional.
- Ability to manage the hearing process.
- Thorough and impartial evaluation of testimony and other evidence.

### Reputation

- Held in the highest regard by peers for integrity, fairness, and good judgment.
- Dedicated to upholding the *AAA Code of Ethics for Arbitrators and Model Standards of Conduct for Mediators*.

### Commitment to ADR Process

- Willingness to devote time and effort when selected to serve, in accordance with the needs of the parties.
- Willingness to commit to a swift, economical, and just resolution.
- Willingness to support efforts of the AAA and the policies and practices the AAA applies support and improve the field of ADR.
- Willingness to successfully complete annual training under the guidelines of the *Commercial Arbitration Development Program*.

The composition of the Roster of Neutrals is at the sole discretion of the AAA, including the selection and retention of arbitrators and mediators. Continuation on the Roster or an Industry Panel is subject to standard review based on service need, qualifications and performance, as deemed appropriate by the AAA. Neither acceptance to the Roster nor appointment to cases shall make any member of the Roster of Neutrals an employee, agent, or independent contractor of the AAA.