



AAA Mediation.org™

**FN-1055678 MN-1055678 LN-1055678**

**Carolina, Puerto Rico**



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| <b>Current Employer-Title</b> | Amanda Capo, CPA/ABV/CFF/CGMA, CVA, CFE, CA, CM, CNE  |
| <b>Profession</b>             | Certified Public Accountant - Accredited in Business Valuations; Certified in Financial Forensics; Certified Fraud Examiner, Certified Valuation Analyst; Chartered Global Management Accountant, Certified Mediator; Certified Arbitrator; Certified Neutral Evaluator.  |
| <b>Work History</b>           | Peat Marwick (Now KPMG) - Audit Department; Pepsi Cola Bottling - Financial Supervisor; Price Waterhouse - Consulting Department, other private industries; government and actually CPA<br>Amanda Capó Rosselló Offices   |
| <b>Experience</b>             | Over 34 years' professional experience as a certified public accountant including for the last 22 years, alternate dispute resolution, forensic and fraud investigations, litigation support, and business valuation services for industries such as: clinical laboratories, wholesale businesses; transportation warehousing, shipping packaging and Crating; power distribution and specialty equipment; computer software; eating and drinking places; pharmaceutical packaging; die-casting and windows manufacturing; drug store; land and cemetery sub-dividers and developers; research, development, and testing services; retail; the home health care services; franchisors; electric transmission and distribution equipment; agriculture; apparel; banking; marina; refrigeration; milk and dairy products; dairy farms; restaurants; sleep disorder institutions; meat market. Expert testimony experience includes service to state and federal courts in cases involving employment discrimination, eminent domain, inverse condemnation in regulatory takings, corporate economic loss and loss of business value, extended Overhead losses in construction cases. Court appointments as Special Commissioner and Court appointment as Corporate Business Valuation expert witness. Consulting experience includes the review and evaluation of accounting systems to identify internal control weaknesses in order to prevent material misstatements and irregularities. Evaluated accounting software and its adaptation to the entity's necessities. Management consulting experience includes direction as project manager and serving as interim comptroller to organize economic and operational problems. Trained accounting personnel appropriately. Experience in financial consulting includes work in the soft drink industry directing financial planning and budgeting functions. Performed forecasting and special project analyses. Experienced in auditing for a variety of entities. |
| <b>Mediator Experience</b>    | Has served as mediator in more than 12 years including corporate cases, litigation cases, construction industry cases, cases related to divorce and inheritance, child support. Mediation cases   |

also for the USDA- rural development administration.

## **Representative Issues Handled as a Mediator**

Issues have included stockholders disputes, divorce and inheritance liquidation, business damages, breach of contract and others.

## **Mediator Style & Process Preferences**

As a Certified Mediator with certifications as CPA, Business Valuation, Forensic Accounting, Fraud Examiner, Certified Global Management Accountant, experience and training help parties understand the value of solving their case as soon as possible and a probable continuance of their business relationship. Businesses today do not have time or monies to waste in long time disputes. Most resolved their differences as soon as possible in order to continue with the day by day operations. Contingencies affect the value of businesses. Employment disputes most also be solved. Management must be conscious and understand the value of that important intangible which is "workforce in place and operational". I always say "Business valuation determines the estimated value of a business. In litigation support (which includes alternate dispute resolution) we help the lawyer, parties, jury and jurors understand the complicated accounting, finance, statistical and economic issues."

## **Education**

Catholic University (BBA, Major in Accounting and Minor in Finance, Summa Cum Laude).

## **Professional Licenses**

Certified Public Accountant (#1382); Accredited in Business Valuation (#2754) American Institute of CPA (AICPA) Accreditation; Certified in Financial Forensics (# 249- AICPA accreditation) Chartered Global Management Accountant (Cert. #110008616) (AICPA) Accreditation; Certified Valuation Analyst (Cert. #96-309); Certified Fraud Examiner. Certificate of Educational Achievement in Business Valuations, AICPA, 1995. Certificate on Compliance-NACVA Quality Enhancement (CVA1998; 2003; 2006; 2010;2012). Certified Neutral Evaluator (#E-0004), Certified Mediator (#M-0039), and Arbitrator (#A-0075).

## **Professional Associations**

American Institute of Certified Public Accountants (Business Valuation/Forensic Division); National Association of Certified Valuation Analysts; Society of Certified Public Accountants; Association of Certified Fraud Examiners; Chapter of Certified Valuation Analysts (Founder).

## **Recent Publications & Speaking Engagements**

"Advanced Forensic Techniques". Forensic Investigations in Divorce PR Society of CPA Publication-"El CPA" February 2013/ year 26/Volume 1. " May 2011; "How to Increase the Value of Your Business," August 2011; "AICPA Valuation Standard # 1", The CPA, PR Society of CPA January/February 2008/year 21, Volume 2; "Understanding Business Valuation Part 3, The First Interview with the Client," PR Society of CPA bimonthly Publication - El CPA, year 18, vol. 7, June/July 2005; "Understanding Business Valuation Part 2, The Cost of Capital," PR Society of CPA bimonthly Publication - El CPA, year 17, vol. 10, October/November 2004; "Understanding Business Valuation Part 1," P R Society of CPA bimonthly Publication - El CPA, year 17, vol. 7, June/July 2004; "The Valuation of Intangibles and It's Relation to Statistics," PR Society of CPA bimonthly Publication - El CPA, year 17, vol. 5, April/May 2004; "Economic Loss or/and Business Value Loss," PR SOCIETY OF LAWYERS, 2002; "The CPA as a Mediator," P R EL NUEVO DIA Newspaper - Business Section, Enterprises Forum, 27 April 2001; "The CPA and ADR," THE CPA, 14, vol. 11, December 2001/January 2002; "The CPA in Alternate Dispute Resolution," PR State Court, ADR Web Page, November 2000; "Professional Help for the Business Valuation: The CVAs'," COMMERCE & PRODUCTION, vol. 1, no. 3, July 1998; "Business Valuations: A New Area of Specialty for CPA," THE CPA, year 11, vol. 2, February 1998.

SPEAKING ENGAGEMENTS: "The CPA, CVA, CFE, ENC, MC as a Neutral Evaluator in ADR Processes," Alternate Dispute Resolution International Convention, 2001; dictates seminars on mediation, business valuation methodology, fraud schemes and their prevention, divorce value of assets, and investigations of hidden assets.Participated as lecturer for the Alternate Dispute Resolution Institute of the Inter American University School of Law teaching the Early Neutral Evaluator Course and Mediation Workshops.Speaker for the PR Judicial Academy of the PR Courts Administration on business valuations issues in the workshop "Division and Liquidation of Community Property" on June 17, 2006 and May 11, 2007. Also in April 19, 2013 and September 20, 2013 as lecturer on the application and understanding of basic accounting related to financial complicated Child Support cases.Speaker at the annual conference of the Association of Internal Auditors related to Financial Statements Fraud Schemes on September 21, 2012.Participated as speaker at the XV and XXII Annual Conference of the Department of Justice September 2002 on Business valuations and on September 2011 lecture related to CPA Expert Witness and the valuation

of economic losses. Proving Lost Profits and Economic Damages 4 hours speaker on October 18, 2014; Speaker on November 15, 2014 for 4 hours The ABC of Business Valuations; Business Valuations Basics December 7, 2019 speaker for the PR CPA Society Rio Piedras Chapter.

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| <b>Mediation Rate</b> | \$250 Per Hour           |
| <b>Languages</b>      | English, Spanish         |
| <b>Citizenship</b>    | United States of America |
| <b>Locale</b>         | Carolina, PR             |

The AAA's Rules provide the AAA with the authority to administer a mediation including, mediator appointment, general oversight and billing. Accordingly, mediations that proceed without AAA administration are not considered AAA mediations, even when the parties select an mediator who is on the AAA's Roster.

The information contained in this resume has been supplied solely by the individual mediator and may, or may not, be a complete recitation of their experience. The AAA assumes no responsibility for the content, completeness, accuracy, or reliability of the information contained in a mediator's resume. If you have any questions about a mediator's experience or background, you are encouraged to contact your case manager.

Mediators on the AAA Roster are not employees or agents of the AAA.