



## The Role of the Forensic Accountant in Dispute Resolution

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For decades, plaintiffs and defendants alike have been motivated by having their day in court. This innate desire of human beings to prove themselves “right” has powered our justice system and made the legal profession one of the most demanding and rewarding. This has worked well until the Covid-19 pandemic hit and courtrooms across the nation began to close their doors. At first, many professionals in litigation support thought, “It’s only a few weeks.” Then, “It’s only a few months.” Now, along with attorneys, we must pivot and embark on a journey to the new normal.

As courts begin to re-open, many are backlogged, and matters are being re-prioritized to ensure what the court considers critical cases are addressed. Trial resolution for “non-critical” matters has become a daunting uncertainty. As a result, for many litigators the new normal involves a greater focus on other forms of dispute resolution. Those attorneys who are skilled in negotiation and mediation can benefit from understanding the powerful role a forensic CPA can play in the resolution process.



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The role of a forensic accountant is to transform complex financial data into calculations and a narrative that non-accountants can understand. Unlike lawyers, however, the rules governing the professional conduct of forensic CPAs forbid advocacy. Financial damages experts provide independent objective analysis, perform calculations, and report findings. This objectivity-based perspective allows the forensic accounting expert to offer impartial findings which enable both parties to more effectively resolve their differences and arrive at a resolution, often avoiding litigation in a courtroom setting. It is this independence, and the ability to clearly communicate damage calculations, that can make the forensic accountant a key player in dispute resolution.

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