

RESUME OF QUALIFICATIONS
OF
CHARLES T. GREGG

CERTIFIED PUBLIC ACCOUNTANT

CPA Certificate number 2457 from Tennessee State Board of Accountancy - August 1969.

CPA Certificate number 29898 from Texas State Board of Accountancy - February 1975.

CERTIFIED FRAUD EXAMINER

CFE Certificate number 14209 from National Association of Certified Fraud Examiners - March 1992

EDUCATION

Graduated from The University of Tennessee in 1964, BS - Business, Major in Accounting. MBA Post Graduate study conducted from 1967 to 1979 at the University of Tennessee and University of Tulsa.

WORK HISTORY

Mr. Gregg was employed by the U.S. Army from February 1965 to August 1967, and received an honorable discharge with the rank of Captain.

Mr. Gregg was employed by Tennessee Blue Cross and Blue Shield in Chattanooga, Tennessee as a Medicare Auditor from August 1967 to November 1969. He accepted a Position of Supervisor, Medicare Auditor with Oklahoma Blue Cross and Blue Shield in November 1969. In May 1970, he was promoted to Manager, Provider Reimbursement. He was responsible for preparing portions of the annual intermediary budget and costs for the Medicare operations. He was also responsible for working with Centers for Medicare and Medicaid Services (CMS) and the Department of Health and Human Services (DHHS) subcontract auditors relating to the administrative costs and compliance audits. In July 1973, he accepted the position of Contractor Specialist with the Dallas Regional Office of CMS, overseeing all aspects of Medicare/Medicaid provider reimbursement activities in the Dallas region (Arkansas, Louisiana, Oklahoma, New Mexico, and Texas).

He spent ten (10) years with the CMS. During this experience, he assisted in evaluating the performance of the intermediaries and carriers in the Dallas Region for purposes of the annual Contractor Evaluation Report (ACER) and the Cost Report Evaluation Report (CREP). He also assisted in the evaluation of the State Medicaid programs for the purpose of developing the Annual State Evaluation Report (ASER). His duties

included performing audits of the federal procurement regulations, to insure that cost allocations were in accordance with the cost allocation standards (CAS), and insuring that only appropriate cost were included in the final budget and cost approvals. Mr. Gregg worked directly with the internal audit staffs and fiscal/budgeting staffs of the intermediaries in carrying out his responsibilities.

Since 1983 as sole proprietor in the firm Gregg & Company CPAs, he has overseen the independent financial audits of more than 60 municipalities, 15 independent school districts, 4 private schools, 65 non profit entities, and 5 partnerships. The majority of these audits were performed under Single Audit Act, OMB Circular A-133.

POSITION IN FIRM

Senior Partner - Responsible for design, implementation and compliance with all auditing, accounting, and internal quality control procedures. Responsible for coordinating and scheduling quality reviews for the AICPA on other CPA firms.

YEARS OF PUBLIC ACCOUNTING EXPERIENCE: Seventeen (21)

YEARS OF SUPERVISORY EXPERIENCE: Twenty-seven (31)

Mr. Gregg is a member of the following professional organizations:

- American Institute of Certified Public Accountants
- Texas Society of Certified Public Accountants
- National Federation of Independent Business
- The Achievers Practice Management Group in Dallas, Texas
- Chamber of Commerce, Tom Bean Area
- National Institute of Fraud Examiners
- Rotary Club - Sherman, Texas (Noon)
- Advisory Committee - Grayson County Community College
- Association of Certified Fraud Examiners

SPECIAL EXPERIENCE

Medicare subcontract audits of health maintenance organizations, audits of non profit organizations receiving U.S. Department of Agriculture Child Food Program payments, Department of Justice audits, audits of non profit organizations, audits of municipalities, audits of independent school districts, Medicare subcontract audits of hospitals, Medicaid Credit Balance examinations of hospitals, DHHS subcontract audits of administrative costs of intermediaries and carriers, audits of Medicaid ICFs and ICF/MRs, and DHUD audits of DHUD recipients of loans and subsidies. Mr. Gregg has been accepted by the AICPA to perform peer reviews of CPA firms in New Mexico and Texas. Mr. Gregg is a past president of the Tom Bean

Area Chamber of Commerce and past chairman of the Board of Trustees of the Tom Bean Independent School District.