

## Biography:

# CAROL FOX - CPA\*, CFE, CIRA PRINCIPAL



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Carol Fox is a CPA with over 30 years of private and public accounting experience. Prior to joining GlassRatner in 2011, she was a partner at Kapila & Company, a niche firm focusing in areas of forensic accounting, litigation support, and bankruptcy. For over sixteen years, Ms. Fox's practice has focused on providing forensic and investigative services to debtors, creditors, Federal bankruptcy trustees and examiners, creditors' committees, court appointed assignees, the Securities and Exchange Commission, the Department of Justice and financial institutions.

Her areas of expertise include providing litigation consulting and expert witness services, insolvency analyses, asset-tracing and Ponzi investigations in the areas of hedge and investment funds, real estate and commodities trading. She has also provided extensive restructuring and bankruptcy related services for distressed situations involving real estate, healthcare, telecommunications, hospitality, investment funds, agriculture and retail operations.

Ms. Fox has served as a receiver in State Court matters, as a fiduciary in Bankruptcy Court matters and has led audit, accounting and investigative engagements in areas including not for profits, municipalities, life settlement companies and providers of professional services.

Ms. Fox has significant healthcare experience gained from operations, bankruptcy and forensic engagements. For over seven years Ms. Fox was employed by a 599 bed hospital located in Fort Lauderdale, Florida where she directed the implementation and regular monitoring of critical models that projected reimbursement and payment on a patient level basis of the Hospital's primary insurance plans and bench-marked the productivity of the Hospital's direct and ancillary revenue centers against national standards. Additionally, she prepared and monitored the Hospital's annual budget. While practicing in the areas of bankruptcy, forensic accounting and litigation support, Ms. Fox assisted with the preservation of value and subsequent \$363 sale of a 140 bed hospital located in Miami, Florida, conducted due diligence engagements of multi-million dollar life settlement companies, and restructured the operations of a chain of independent pharmacies.

Ms. Fox graduated from the University of Florida with a Bachelor of Science degree in Accounting. She is a CPA\* CIRA (Certified Insolvency and Restructuring Advisor) and CFE (Certified Fraud Examiner), has addressed numerous professional organizations on issues relating to bankruptcy, forensic accounting and distressed real estate and authored Nonprofits in Bankruptcy: Is Chapter 11 a Fresh Start or the Finale published in the 2015 Edition of the Bankruptcy Bar Association Journal for the Southern District of Florida.

\*Regulated by the State of Florida