

**AUDIT COMMITTEE OF THE BOARD OF
DIRECTORS USA TRUCK, INC.
Approved by the Board of Directors February 24, 2021**

CHARTER

I. PURPOSE AND AUTHORITY

The Board of Directors (the "Board") of USA Truck, Inc., a Delaware corporation (the "Corporation"), has adopted this Charter of the Audit Committee (this "Charter"). This Charter shall govern the operations of the audit committee (the "Committee") of the Corporation. The purpose of the Charter is to set forth the principles and guidelines necessary to enable the Committee to effectively (1) manage the engagement of the Corporation's outside auditors and (2) assist and direct the Board in fulfilling its oversight responsibilities by conducting thorough reviews of: financial statements and reports provided by the Corporation to the government or to the public; the Corporation's systems of internal controls; material financial risk exposures to the Corporation; and, the Corporation's auditing, accounting and financial reporting processes generally. Consistent with this purpose, the Committee shall encourage continuous improvement of, and shall foster adherence to, the Corporation's policies, procedures and practices at all levels. The Committee's primary responsibilities are to:

- Monitor the Corporation's financial reporting processes and systems of internal controls regarding finance and accounting.
- Monitor the independence and performance of the Corporation's outside auditors.
- Provide an avenue of communication among the Board, the outside auditors, and financial and senior management of the Corporation.
- Appoint, evaluate, set the compensation of, and retain and discharge, in its sole discretion, the Corporation's outside auditors.
- Prepare the audit committee report that the Securities and Exchange Commissions (the "Commission") requires be included in the Corporation's annual meeting proxy statement.

In discharging its duties, the Committee is empowered to investigate any matter brought to its attention with full access to all books, records, facilities, and personnel of the Corporation.

The Committee shall have the authority to retain on behalf of the Committee, at the Corporation's expense, such outside counsel or other advisers, as the Committee deems necessary and appropriate in connection with the performance of its duties and to determine, in its sole discretion, the terms of such engagements and the fees that will be paid to such advisers. The Committee shall not be required or expected to retain such outside counsel or advisers on a routine or ongoing basis, but shall have the authority to do so whenever it determines that such engagement is necessary or appropriate and in the best interest of the Corporation and its shareholders. In addition to providing the funding for the compensation of such advisers, the Corporation shall also provide appropriate funding for the ordinary administrative expenses of the Committee that the Committee determines to be necessary or appropriate in carrying out its duties.

For purposes of this Charter, the term “outside auditors” means any independent registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Corporation.

All references in this Charter to statutes (including provisions of the Securities Exchange Act of 1934 (the “Exchange Act”)), rules or regulations (including those of the Commission, Nasdaq, and the Public Company Accounting Oversight Board (the “PCAOB”)), Statements on Auditing Standards and Standards of the Independence Standards Boards or other standards or pronouncements shall include such statutes, rules, regulations, statements, standards and pronouncements as they exist on the date of adoption of this Charter and as the same may be amended or superseded from time to time after the date hereof.

II. COMPOSITION

The Committee shall be comprised of three or more directors, each of whom shall be independent and free from any relationship that, in the opinion of the Board, would interfere with the exercise of that person’s independent judgment as a member of the Committee. Each member of the Committee shall meet all requirements for independence and experience promulgated by The Nasdaq Stock Market LLC (“Nasdaq”) and set forth in the Exchange Act and the rules and regulations of the Commission as applicable to the Corporation. Each member shall be able to read and understand fundamental financial statements at the time he or she first becomes a member of the Committee. No member of the Committee may own or control (or be employed by an entity that owns or controls) twenty percent (20%) or more of the Corporation’s outstanding voting securities. In addition, before any director who owns ten percent (10%) or more, but less than twenty percent (20%), of the outstanding voting securities of the Corporation becomes a member of the Committee, the Board shall determine that such ownership, together with all other relevant facts and circumstances, does not cause that director to fail to meet the standard set forth in the first sentence of this Section II.

At least one member of the Committee shall be an “audit committee financial expert” as defined in Item 407(d)(5)(ii) of Regulation S-K of the Commission and shall meet the financial sophistication requirements set forth in Nasdaq Rule 5605(c)(2)(A), as the same may be amended or superseded from time to time. The full Board shall determine whether a particular director satisfies these requirements.

Members of the Committee shall be elected by the Board at the annual meeting of the Board to serve until their successors are duly elected and qualified. If a member is unable to serve a full term, the Board shall select a replacement. Unless a chairperson is elected by the full Board, the members of the Committee shall designate a chairperson by majority vote of the full Committee.

No member of the Committee shall receive compensation from the Corporation in the form of any direct or indirect consulting, advisory, or other compensatory fee, other than director’s fees for service as a director of the Corporation.

The Committee may form subcommittees for any purpose that the Committee deems appropriate and may delegate to such subcommittees such power and authority as the Committee deems appropriate; provided, however, that (a) no subcommittee shall consist of fewer than two members and (b) no subcommittee shall hold any power or authority required by any law, regulation, or listing standards to be exercised by the Committee as a whole.

III. MEETINGS

The Committee shall generally meet at least four times annually, and more frequently as circumstances dictate. The Committee shall meet at least quarterly with the outside auditors and management to review the Corporation's interim financial statements in accordance with Section V.3., below, and at least annually with the outside auditors and management to review the Corporation's annual financial statements and assessment of internal control over financial reporting in accordance with Section V.4., below. Such meetings and communications shall be, either in person or by conference telephone call, and shall be separate or together, at the discretion of the Committee.

At all meetings of the Committee, a majority of the members shall constitute a quorum for the transaction of business and the act of a majority of the Committee members at any meeting at which there is a quorum shall be an act of the Committee. Any matter that is put to a vote that results in a tie shall be decided by a vote of the full Board, except where any law, regulation, or listing standards require the matter to be determined by the Committee. Any member of the Committee may call meetings of the Committee. All meetings of the Committee may be held telephonically. The Committee may invite to its meetings, or communicate with, any director, officer or employee of the Corporation and such other persons as it deems appropriate in order to carry out its responsibilities. The Committee may also exclude from its meetings any persons it deems appropriate in order to carry out its responsibilities.

IV. ACCOUNTABILITY

The outside auditors shall be ultimately accountable to the Committee, as representatives of the Corporation's shareholders, and shall report directly to the Committee. The Committee shall have ultimate authority and responsibility to select, evaluate, set the compensation of, and, where appropriate, replace the outside auditors.

V. RESPONSIBILITIES

The responsibility of the Committee shall be to oversee the Corporation's financial reporting process on behalf of the Board, review and assess any material financial risk exposure to the Corporation, and to report the results of such oversight activities to the Board. The responsibility of management is to prepare the Corporation's financial statements. The responsibility of the outside auditors is to audit those financial statements. To fulfill its responsibilities the Committee shall:

Documents/Reports Review

1. Update this Charter periodically as appropriate and recommend changes for approval by the Board of Directors.
2. Review the results of the annual self-evaluation of the Board and its committees conducted by the Nominating and Corporate Governance Committee of the Board as it relates to the Committee's performance.
3. Prior to filing on Form 10-Q, review and discuss the unaudited financial statements of the Corporation with management and the outside auditors, with specific attention to

those matters required to be discussed by SAS No. 61, as amended by SAS No. 114, as it relates to interim financial information.

4. Prior to filing on Form 10-K, review and discuss the audited financial statements of the Corporation and management's assessment of internal control over financial reporting with management and the outside auditors, with specific attention to those matters required to be discussed by SAS No. 61, as amended by SAS No. 114.
5. Prior to dissemination, review and discuss with management (a) the Corporation's earnings releases and (b) any financial information and earnings guidance provided to analysts and rating agencies. The Committee's discussion in this regard may be general in nature (e.g., discussion of the types of information to be disclosed and the type of presentation to be made).
6. Based on the review and discussions set forth above, determine whether to recommend to the Board that the audited financial statements of the Corporation be included in its Annual Report on Form 10-K for filing with the Commission.
7. Ascertain periodically (at least annually) whether the members of the Committee continue to meet the requirements for independence and experience, as contemplated by Section II of this Charter.
8. Review the internal reports to management prepared by the financial staff and discuss them with management as necessary.

Outside Auditors

9. Have direct responsibility for, and exercise its sole discretion in (a) determining the appointment, compensation, retention and discharge of the Corporation's outside auditors and (b) overseeing the work performed by the outside auditors for the Corporation, including the resolution of any disagreement between management and the outside auditors regarding financial reporting.
10. Receive from the outside auditors, prior to an initial engagement and at least annually thereafter, a formal written statement delineating all relationships between the outside auditors or any of their affiliates and the Corporation or persons in a financial reporting oversight role at the Corporation, consistent with Independence Standards Board Standard No. 1 and the rules and regulations of the Commission and the PCAOB, and actively engage in a dialogue with the outside auditors relating to that statement and their independence from management and the Corporation, including any disclosed relationships or services that may impact the objectivity or independence of the outside auditors. The Committee shall take, or recommend that the full Board take, any actions that the Committee shall deem necessary or appropriate to oversee and monitor the continued independence of the outside auditors as contemplated by Section 10A of the Exchange Act and the rules of the Commission and the PCAOB, including Rule 2-01 of Regulation S-X and Rules 3600T and 3520-3526 of the PCAOB. Such actions shall include, but not be limited to, requiring the outside auditors to affirm to the Committee in writing that the outside auditors are independent in compliance with PCAOB Rule 3526.

11. Prior to commencement of work on the annual audit by the outside auditors, discuss with them the overall scope and plan for their audit and discuss with management and the outside auditors the adequacy and effectiveness of the Corporation's accounting and financial controls.
12. Review and pre-approve all auditing services and permitted non-audit services (including fees and terms thereof) to be performed for the Corporation by its outside auditors, subject to the de minimus exceptions for non-audit services described in Section 10A(i)(1)(B) of the Exchange Act; provided, however, that the non-audit services listed in Rule 2-01(c)(4) of Regulation S-X and Rules 3521-3523 of the PCAOB that would cause the outside auditors not to be independent, including:
 - bookkeeping or other services related to the accounting records or financial statements of the Corporation,
 - financial information systems design and implementation,
 - appraisal or valuation services,
 - services involving a fairness opinion or contribution-in-kind report,
 - actuarial services,
 - internal audit outsourcing services,
 - performance of management or human resource functions,
 - acting as a broker, dealer, underwriter or investment adviser or performing investment banking services,
 - providing legal services,
 - providing expert services unrelated to the audit,
 - any services that contemplate a contingent fee arrangement,
 - services related to the marketing, planning or opining in favor of the tax treatment of confidential or aggressive tax position transactions, and
 - personal tax services to any person who fills a financial reporting oversight role at the Corporation or such person's immediate family,all as and to the extent specified in such rules, as well as any other service that the Commission or the PCAOB determines, by regulation, is impermissible, shall not constitute "permitted non-audit services".
13. Review a formal written statement, received from the outside auditors annually, of the fees billed for each of the following categories of services rendered by the outside auditors: (a) the audit of the Corporation's annual financial statements included in the Corporation's Annual Report on Form 10-K and the reviews of the financial statements included in the Corporation's Quarterly Reports on Form 10-Q; and (b) all other services rendered by the outside auditors for the two most recent fiscal years, in the aggregate and by each service.
14. Provide an open avenue of communication among the outside auditors, financial and senior management and the Board. The Committee shall have direct responsibility and ultimate authority to resolve disagreements between management and the outside auditors regarding financial reporting.

15. Instruct the outside auditors that the outside auditors are ultimately responsible to, and shall report directly to, the Committee.
16. Review and discuss with the outside auditors reports from the outside auditors on:
 - All critical accounting policies, matters and practices to be used;
 - All alternative treatments within generally accepted accounting principles for policies and practices related to material items that have been discussed with management, including ramifications of the use of such alternative disclosures and treatments and the treatment preferred by the outside auditor; and
 - Other material written communications between the outside auditor and management, such as any management letter or schedule of unadjusted differences.

The reports contemplated by this paragraph 16 shall be received from the outside auditors during the annual audit prior to the filing of the Corporation's Annual Report on Form 10-K and during the audit process preceding the filing of any registration statement or other filing with the Commission that includes an audit report, and more often as the Committee may deem necessary or appropriate.

17. Discuss with the outside auditors and management the effect of regulatory and accounting initiatives as well as off-balance sheet structures on the Corporation's financial statements.
18. Obtain from the outside auditors assurance that the audit was conducted in a manner consistent with Section 10A of the Exchange Act, which sets forth certain procedures to be followed in any audit of financial statements required under the Exchange Act, and assurance that Section 10A(b) of the Exchange Act has not been implicated.

Financial Reporting Processes

19. Review and discuss with the outside auditors their evaluation of the Corporation's financial reporting processes, both internal and external.
20. Review and discuss with the outside auditors their judgment about the quality and appropriateness of the Corporation's accounting principles as applied in its financial reporting.
21. Review and discuss with management and the outside auditors the scope and results of management's evaluation of disclosure controls and procedures and assessment of, and changes in, internal control over financial reporting, including related certifications and reports to be included in the Corporation's periodic reports filed with the Commission.
22. Review with the outside auditors any audit problems or other difficulties encountered by the auditors in the course of the audit process, including any restrictions on the scope of the outside auditors' activities or on access to requested information, and any significant disagreements with management and

management's response to such matters. Without excluding other possibilities, the Committee may wish to review with the outside auditors: (a) any accounting adjustments that were noted or proposed by the outside auditors but were "passed" (as immaterial or otherwise); (b) any communications between the outside auditor team and the outside auditor's national office respecting auditing or accounting issues presented by the engagement; and (c) any "management" or "internal control" letter issued, or proposed to be issued, by the outside auditors to the Corporation.

23. Prepare any report or other disclosures, including any recommendation of the Committee, required by the rules of the Commission.
24. Report its activities to the full Board on a regular basis and make such recommendations with respect to the above and other matters as the Committee may deem necessary or appropriate.

Risk Analysis

25. Meet with the Corporation's outside auditors, internal auditor and with management, as the Committee deems necessary, to review and assess any material financial risk exposure to the Corporation and the steps management has taken, or plans to take, to monitor and control financial risk.

Process Improvement

26. Review and discuss with the outside auditors and management the extent to which changes or improvements in financial or accounting practices, disclosure controls and procedures and internal control over financial reporting, as approved by the Committee, have been or can be implemented.
27. Establish procedures for (a) the receipt, retention and treatment of complaints received by the Corporation regarding accounting, internal accounting controls or auditing matters, and (b) the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.

Legal Matters

28. As necessary, review, with the Corporation's counsel (a) legal compliance matters and (b) other legal matters that could have an impact on the Corporation's financial statements.
29. Review disclosures made to the Committee by the Corporation's CEO and CFO, during their certification process for the Form 10-K and Form 10-Q, about any significant deficiencies in the design or operation of internal controls or material weaknesses therein and any fraud involving management or other employees who have a significant role in the Corporation's internal controls.

VI. RELATED-PARTY TRANSACTIONS

Management shall submit to the Committee a report setting forth in reasonable detail the terms and conditions of any related-party transaction (including any transaction that would be required to be disclosed in the Corporation's annual report on Form 10-K and/or proxy statement pursuant to Item 404 of Regulation S-K and any agreements, contracts or arrangements with any officer, director or affiliate of the Corporation) or any other transaction representing an actual or potential conflict of interest, and shall provide to the Committee such additional documentation and information as it may request in connection therewith. The Committee shall determine, based on all available information, whether the transaction is reasonable and fair to the Corporation, in the best interests of the Corporation and on terms no less favorable than could be obtained from an unrelated third party. Based upon such determination, the Committee shall make a recommendation to the Board, and to the disinterested members of the Board, as to the approval or disapproval of the proposed transaction. If ongoing, each such transaction so approved shall be reviewed by the Committee not less frequently than annually.

VII. LIMITATION OF RESPONSIBILITY

The management of the Corporation is responsible for the preparation, presentation and integrity of the Corporation's financial statements. Management is responsible for maintaining appropriate accounting and financial reporting principles and policies and internal controls and procedures designed to assure compliance with accounting standards and applicable laws and regulations. The outside auditors are responsible for planning and carrying out a proper audit and reviews, including reviews of the Corporation's annual financial statements, reviews of the quarterly financial statements prior to the filing of each quarterly report on Form 10-Q, and other procedures.

In fulfilling their responsibilities hereunder, it is recognized that the members of the Committee do not represent themselves to be accountants or auditors by profession or experts in the fields of accounting or auditing, including in respect of auditor independence. Therefore, it is not the duty or responsibility of the Committee to conduct "field work" or other types of auditing or accounting reviews or procedures or to set audit or independence standards, and each member of the Committee shall be entitled to rely upon (a) the integrity and skill of those persons and organizations within and outside the Corporation from which it receives information; and (b) the accuracy of the financial and other information provided by such persons or organizations absent actual knowledge to the contrary (which shall be promptly reported to the full Board).