

Jerry E. Durham, CPA, CGFM, CFE

Assistant Director

Division of Local Government Audit

Comptroller of the Treasury

State of Tennessee



Jerry is an Assistant Director for the State of Tennessee, Comptroller of the Treasury, Division of Local Government Audit. The division has statutory responsibility for audits of approximately 1600 local governments and related organizations in Tennessee. Many of these governments are subject to the Single Audit Act and OMB's Uniform Guidance.

A 38-year veteran of the division, Jerry has served as an auditor, audit supervisor, training instructor, technical manager, and assistant director. Jerry is a Certified Public Accountant (CPA), Certified Government Financial Manager (CGFM), and a Certified Fraud Examiner (CFE). In his role as assistant director, he is responsible for developing professional compliance procedures and monitoring the division's quality performance under GASB, AICPA, OMB, and GAO accounting and auditing standards. Jerry is responsible for responding to professional standards setters concerning public exposure documents and has testified before GASB on several occasions. Jerry is the person responsible for preparing external peer review documentation for the Division. Jerry also has responsibility for supervising the contract review process within the division. Most recently, Jerry assisted the division in implementing GASB Statements 84 and 87. In addition to these duties, Jerry currently serves on the state's Interagency Cash Flow Committee which operates under the authority of the Tennessee State Funding Board.

Jerry was selected for the AGA National Educator award for 2019. In addition, Jerry teaches the Yellow Book and Audit Findings training classes for the Tennessee Department of Audit. Jerry has been selected as Department of Audit Instructor of the Year four times.

Jerry has made training presentations for numerous other professional organizations including the Tennessee Society of Certified Public Accountants; Mississippi Society of Certified Public Accountants, Missouri Society of Certified Public Accountants, Alabama Society of Certified Public Accountants, and South Carolina Society of Certified Public Accountants, Tennessee Government Finance Officers Association; National Association of State Auditors, Comptrollers and Treasurers; Association of Government Accountants; County Technical Assistance Service; Southeastern Intergovernmental Audit Forums; Nashville Chapter of the Association of Certified Fraud Examiners; various county official's associations. In addition, Jerry has made accounting and auditing presentations for several Tennessee and Kentucky Universities. Jerry currently serves on NASACT's Financial Management and Intergovernmental Affairs Committee, NSAA's Audit Standards and Reporting Committee and Single Audit Committee, and until recently, Jerry served on GFOA's Committee on Accounting Auditing and Financial Reporting. He has served the National State Auditors Association External Peer Review program as a reviewer, team leader, and concurring reviewer and has served on the Special Review Committee for GFOA's Certificate of Achievement for Excellence in Financial Reporting program. Jerry has also provided training for the New York City Comptroller's Office and state auditors and administrative offices in Alaska,

Arkansas, Idaho, Kentucky, Minnesota, Mississippi, North Dakota, South Carolina, South Dakota, Montana, North Carolina, and West Virginia.

Jerry was a partner in the accounting firm of Crosthwaite Durham and Associates. He also served as controller for Rural Healthcare of America, Inc., and taught accounting as a member of the adjunct faculty for Columbia State Community College and Austin Peay State University.

Jerry received his accounting degree from the University of Tennessee at Martin. He is a member of the American Institute of Certified Public Accountants (AICPA); the Association of Government Accountants (AGA) and the Nashville Chapter where he served as chair of the CGFM committee; the Government Finance Officers Association (GFOA) and the Tennessee Government Finance Officers Association (TGFOA) where he serves as state liaison to the Board of Directors; the Association of Certified Fraud Examiners (ACFE) and the Nashville Chapter of ACFE. Jerry is also a graduate from the Tennessee Government Executive Institute (TGEI) which is a training program for government leaders through the University of Tennessee.

Jerry is married and has three children and five grandchildren.



Gerry Boaz, CPA, CGFM, CGMA
Technical Manager
Tennessee Division of State Audit

Gerry has been with the Tennessee Comptroller of the Treasury, Division of State Audit, since January 1995. He is a Certified Public Accountant, a Certified Government Financial Manager (CGFM), and a Chartered Global Management Accountant (CGMA). He was a Legislative State Auditor for five years before becoming State Audit's Technical Manager. As a Legislative State Auditor, he served as an audit in-charge for three of the five years primarily on college and university audits. As the Technical Manager, he is primarily responsible for monitoring GASB, FASB, AICPA, OMB, and GAO accounting, auditing, and compliance standards relating to financial statement and financial-related audits. He reviews financial statement audits for adherence to the above principles and standards, as well as to AICPA and GAO auditing standards. He is responsible for responding to all due process documents of the above standard setters, as applicable. He serves as a representative of the National Association of State Auditors, Comptrollers, and Treasurers (NASACT) by observing and writing an account of the GASB meetings.

He was a member of the AICPA's Auditing Standards Board for a three-year term (January 2015-January 2018) and its Audit Issues Task Force (AITF). He has served and currently serves on various GASB, NASACT, GAO, and AICPA task forces and working groups. He represents State Audit on the National State Auditors Association's Single Audit Committee; Auditing Standards and Reporting Committee (ASRC); and Peer Review Committee. He has served as a Vice Chair for both the Single Audit and ASRC committees. He is also an active member in the Association of Government Accountants (AGA). He currently serves on the AGA National Governing Board (NGB) as AGA National President. He was the Nashville AGA Chapter President for the 2006-07 program year. He served on AGA's Professional Certification Board (PCB) for seven years (2007-2014) and as the Chair of the PCB for four of those years. He was also a member of AGA's National Executive Committee (now NGB) as a result of being the PCB Chair. He served on AGA's Governance Committee July 1, 2015, through June 30, 2019, and as Chair for the 2017-18 program year. He served as AGA's Southeast Regional Vice President (RVP) during the 2015-16 program year and as a result served on AGA's national Nominating Committee. He served as a member of the Government Finance Officers Association's (GFOA) Committee on Accounting, Auditing, and Financial Reporting (CAAFR) for two three-year terms (2004-2009) and serves on the Special Review Committee for its certificate of achievement program. He is also a 2011 alumnus of the Tennessee Government Executive Institute.

He has a BA degree in accounting with a German minor from Murray State University (MSU) in Murray, KY. He is a 1994 graduate of MSU. He is married to Melissa Boaz. He enjoys playing golf.