

Jerry E. Durham, CPA, CGFM, CFE  
Assistant Director  
State of Tennessee  
Comptroller of the Treasury  
Division of Local Government Audit

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 1800 local governments and related organizations in Tennessee. A 31-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 also has responsibility for supervising the contract review process within the division. Most recently, Jerry assisted the division in implementing GASB Statements 67 and 68. In addition, Jerry teaches training classes for the Tennessee Department of Audit (Yellow Book and Audit Findings) and has made training presentations for several other professional organizations including the Tennessee 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; and various county official's associations. Jerry currently serves on GFOA's CAAFR Committee, NASACT's Financial Management and Intergovernmental Affairs Committee, and NSAA's Audit Standards and Reporting Committee. He has served the National State Auditors Association External Peer Review program as a reviewer, team leader, and concurring reviewer and serves 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 in Kentucky, Minnesota, North Dakota, Idaho, Montana, Arkansas, West Virginia, and North Carolina. 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 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 Officer's 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 two 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 and a Certified Government Financial Manager (CGFM). 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 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 Governmental Accounting Standards Board (GASB) meetings.

He is a member of the AICPA's Auditing Standards Board for a three-year term (January 2015-December 2017). 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 represents State Audit on the National State Auditors Association's Single Audit Committee and Auditing Standards and Reporting Committee (ASRC). 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 was president of the Nashville AGA chapter 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 as a result of being the Chair of the PCB. He currently serves on AGA's Governance Committee. As of July 1, 2014, he is serving as AGA's Southeast Regional Vice President. He is also a 2011 alumni 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 softball and golf.