

*Stephen J. Gauthier* is the director of the Technical Services Center of the Government Finance Officers Association of the United States and Canada (GFOA) in Chicago, Illinois. The Technical Services Center is responsible for all of GFOA's member services involving accounting, auditing, and financial reporting, which includes performing technical reviews of almost 5,000 financial reports and budgets of state and local governments submitted each year to GFOA's professional recognition programs.

Gauthier is the editor of GFOA's governmental accounting, auditing, and financial reporting newsletter *GAAFR Review* and is a regular contributor to the GFOA's magazine *Government Finance Review*. He is also the author of numerous GFOA publications, including the following:

- *Governmental Accounting, Auditing, and Financial Reporting ("Blue Book")*
- *Evaluating Internal Controls: A Local Government Manager's Guide*
- *Audit Management Handbook*
- *An Elected Official's Guide to the New Governmental Financial Reporting Model*
- *An Elected Official's Guide to Fund Balance and Net Assets*
- *An Elected Official's Guide to Employer's Accounting for Pensions and Other Post-employment Benefits (OPEB)*
- *An Elected Official's Guide to Internal Controls and Fraud Prevention*
- *An Elected Official's Guide to Auditing*
- *An Elected Official's Guide to Audit Committees*

Gauthier also is the coauthor of *An Elected Official's Guide to Financial System Procurement* and wrote the chapters devoted to accounting, auditing, and financial reporting in *Local Government Finance - Concepts and Practices*. Gauthier has spoken extensively on behalf of GFOA at national and state-level conferences and training seminars on a variety of accounting, auditing and financial reporting topics. He is also the lead staff for GFOA's Committee on Accounting, Auditing, and Financial Reporting and as well as its Committee on Canadian Issues.

Before joining GFOA, Gauthier served as the research and technical review manager for the Tennessee Division of State Audit in Nashville. He served as one of the original members of the Special Review Executive Committee for the GFOA's Certificate of Achievement for Excellence in Financial Reporting Program. He also served as observer to the Governmental Accounting Standards Board on behalf of the National Association of State Auditors, Comptrollers, and Treasurers.

Gauthier received his BA degree from the University of Wisconsin at Milwaukee. He holds an MA degree from the University of Wisconsin - Milwaukee, and both an MA and Ph.D. from Vanderbilt University. He is a certified public accountant and a member of the American Institute of Certified Public Accountants and the Illinois CPA Society.