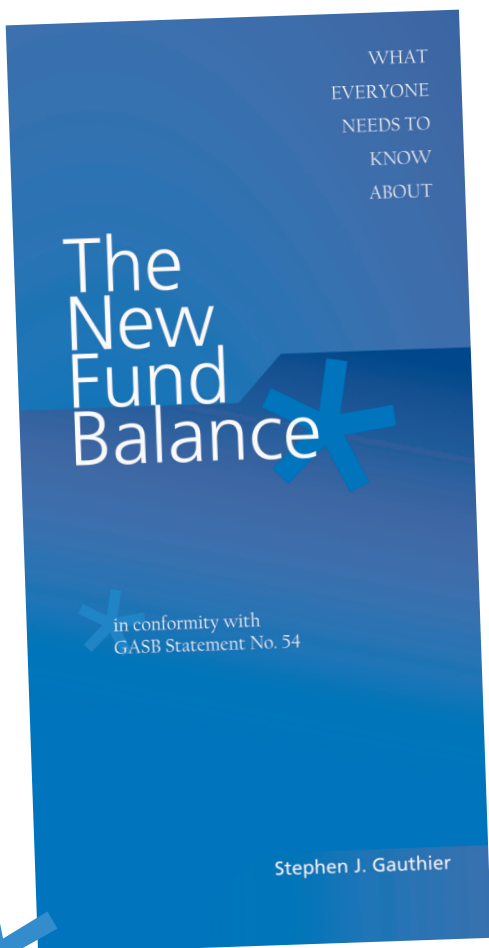


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Stephen J. Gauthier is director of the Technical Services Center of the Government Finance Officers Association of the United States and Canada (GFOA). In his more than two decades at the GFOA, Gauthier has authored numerous publications, including *Governmental Accounting, Auditing, and Financial Reporting* ("Blue Book").

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