

SPRING CONFERENCE

Germantown, Tennessee – March 6-7, 2025



MEET OUR INSTRUCTORS



Jim Arnette

Director, Division of Local Government Audit
Tennessee Comptroller of the Treasury

Jim currently serves as the Director of Local Government Audit for the Tennessee Comptroller of the Treasury, overseeing the annual financial and compliance audits of all 95 Tennessee counties. He also monitors the audits of over 1,700 municipalities, non-profits, and other local government entities. His responsibilities also include reviewing funds administered by District Attorneys General and Judicial District Drug Task Forces, assisting local governments in implementing new auditing and accounting standards, and advising the Tennessee General Assembly on legislation impacting local governments.

With over 40 years of service in the Comptroller's Office, Jim began his career as a Systems Analyst in the Office of Management Services. He later established an Information Technology Audit function within the Division of County Audit, conducting general and application control reviews in county governments across the state. In 2007, he was named Division Director, and in 2012, he became the Director of the new Division of Local Government Audit. His exceptional leadership was recognized in 2019 when the Tennessee General Assembly passed a special resolution honoring his long-standing government service and significant contributions at both the state and national levels.

Jim holds a degree from Middle Tennessee State University and is a Certified Government Financial Manager and Certified Information Systems Auditor. A dedicated member of the Nashville Chapter of AGA, he served as AGA's National President for the 2017-2018 program year. In 2020, he received the prestigious Robert W. King Memorial Award, AGA's highest honor, recognizing his distinguished service and significant impact on the organization's national prestige and stature. He currently chairs AGA's Journal Editorial Board.

Beyond his roles with the Comptroller's Office and AGA, Jim chairs the Local Committee of the Southeastern Intergovernmental Audit Forum, a group sponsored by the U.S. Government Accountability Office that fosters collaboration among federal, state, and local governments, as well as private sector firms and other government accountability organizations.

Jim and his wife, Carla, reside in Franklin, Tennessee. They are proud parents of two daughters, Allie and Jayce, and are excitedly anticipating the arrival of their first grandchild in May. In his free time, Jim enjoys spending time with family, playing golf,

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watching sports, visiting the beach, working in his yard, and playing with his grand dogs.



Anji Deaton
Accounting Professional

Anji is an accounting professional based in West Tennessee. She completed her bachelor's degree in accounting at the University of Tennessee at Martin, followed by an MBA in Accounting from Tennessee Tech University.

Anji began her career at Hardin Medical Center, where she worked as an accountant for 7 years. Her career in municipal accounting continued when she joined the Town of Selmer, where she served for 19 years as the Accounting Manager for the utility department. In addition to her role as Accounting Manager, Anji served as the town's CMFO from 2011 to 2024. Currently, Anji serves as the CMFO for the City of Adamsville as well as for three other small towns in McNairy County. In addition to serving cities as CMFO, prior to COVID, she assisted MTAS as a part-time instructor with the CMFO program.

Anji has been married for 30 years and has two grown children. Any free time that she can find is spent traveling with her family.



Dr. Bill Hardgrave
President
University of Memphis

Dr. Bill Hardgrave began serving as the 13th President of the University of Memphis on April 1, 2022. Prior to joining the University of Memphis, Hardgrave served four years as Auburn University's Provost and Senior Vice President for Academic Affairs and eight years as dean of Auburn's Harbert College of Business. He also spent 17 years at the University of Arkansas in the Sam M. Walton College of Business, eventually holding the Edwin & Karlee Bradberry Chair in Information Systems. While there, he founded and ran the Information Technology Research Institute and the RFID Research Center. Hardgrave is an accomplished scholar—having published several books and more than 100 articles—and is considered a thought leader in the field of RFID. He has worked with numerous companies, including Walmart, Amazon,

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Macy's, Nike, Intel, and Microsoft, among others, and is a highly sought-after speaker—delivering more than 200 invited talks across the globe, to a total audience in excess of 30,000. In recognition of his efforts in RFID, Hardgrave has received the Ted Williams Award from AIM Global as the most influential researcher in the field of RFID and the Special Achievement award from RFID Journal for his overall impact on the field.



Jeff Hardy

Director, Office of Emergency Management
Maury County, Tennessee

Jeff Hardy, AEM, NREMT-P, has held many different roles in emergency services from firefighter and paramedic to law enforcement officer. He currently serves as Director for the Office of Emergency Management for Maury County, TN. Jeff is the Chief of the Maury County Hazardous Operations Team. He is currently certified as a HazMat Specialist with TEMA.

Jeff earned his Associate of Applied Science – Fire Science from Columbia Southern University in 2015, and was trained as a Paramedic at Columbia State Community College in August 2006.



Brad Harris

Finance and Accounting Consultant
UT MTAS

Brad is a finance and accounting consultant with the University of Tennessee's Municipal Technical Advisory Service (MTAS). He has served as a member of the GFOA Budget and Fiscal Policy Committee as well as on the board of several not-for-profit entities. He previously served as the President of the Tennessee Government Finance Officer Association, and currently serves as the agency director for the Tennessee Association of Municipal Clerks and Recorders.

Brad is a CPA and a Certified Municipal Finance Officer, and prior to working for MTAS he served as the finance director for the City of Athens, TN and Rhea County, TN. Brad's passion is to help others grow in the field of government accounting. He has taught throughout the United States on a variety of accounting topics, and has been designated a Distinguished Fellow in Professional Practice by the University of Tennessee Masters in Public Policy and Administration Program. He is a graduate of

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Tennessee Tech University and lives in Dayton with his lovely wife Beth and daughter Katie. His older daughter Hannah resides in Columbia, TN.



Lauren Lewis, CPA, CGFM

Senior Auditor, Division of Local Government Audit
Tennessee Comptroller of the Treasury

Lauren Lewis, CPA CGFM is a Senior Auditor for the Tennessee Comptroller of the Treasury, Division of Local Government Audit. Lauren has worked with the West Tennessee audit team for 12 years performing and reviewing financial and compliance audits of county governments. Lauren joined the Comptroller's Office shortly after graduating from the University of Tennessee at Martin where she obtained two Bachelor of Science in Business Administration degrees, in Accounting and Finance. She is a member of the Nashville Chapter of the AGA. Lauren and her husband, Jake, live in Trenton, Tennessee with their two children, Woods and Emmy.



Douglas Lukonen

Finance Director, Office of Financial Management
Maury County

As Finance Director (i.e., CFO), Doug oversees the financial operations for Maury County Government and Maury County Public Schools. He is a proud alumni of Middle Tennessee State University whose scholastic achievement procured a Masters of Accountancy in 2015. Since then, he has come to distinguish himself as a noteworthy member of the Finance Committee for the Maury Alliance Chamber of Commerce as well as the Maury County Ambulance Committee, Growth Committee, Rules Committee, Opioid Abatement Committee, and a founder of the nascent Middle Tennessee Finance Directors (MTFD) organization. Beyond the professional, he devotes much to the care of his wife, Abby, their daughter, Darcie, and a dog named Kip, which presumably reveals why the classic film "It's a Wonderful Life" resonates as his personal favorite. Likewise, he possesses a multitude of hobbies and you are likely to find him in perpetual motion, particularly running, cycling, and competing with dear friends in a gym or on the back nine of a golf course. Lately though, he has developed an affinity for fishing, volunteering, and folk-style country music. Doug exemplifies the consummate, conscientious character well attuned to servant leadership for his peers, fellows, and family.

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Tiffany Nolen, CFE

Senior Auditor, Division of Local Government Audit
Tennessee Comptroller of the Treasury

Tiffany Nolen, CFE is a Senior Auditor in West Tennessee for the Comptroller of the Treasury's Division of Local Government Audit. She has worked for the Comptroller's Office for 25 years, performing and reviewing financial and compliance audits of county governments. Tiffany holds a bachelor's degree in accounting from the University of Tennessee. She and her husband, Steven, live in Huntingdon, Tennessee, and they are the parents to one daughter, Tatum.



Steve Osborne

Assistant Director, Division of Local Government Finance
Tennessee Comptroller of the Treasury

Steve is responsible for assisting the Director in supervising the division's oversight of Tennessee cities, counties, utilities, and other governmental entities with debt and budgetary compliance. He also leads the division's development of guidance, training, and financial analysis metrics that support financial health for local governments.

Prior to joining the Comptroller's Office in 2011, Steve worked as an equity analyst with Avondale Partners covering the restaurant and consumer goods sectors. He was also the owner and manager of a Tennessee small business for over 15 years. Prior to that time, he worked on the municipal bond desk at J.C. Bradford. Steve holds undergraduate degrees from Austin Peay State University and Belmont University as well as an MBA from the Owen Graduate School of Management at Vanderbilt University.

Steve and his wife, Juanita, reside in Nashville, Tennessee with their three children and one grandchild.

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Mike Palazzolo

Mayor
City of Germantown

Mayor Mike Palazzolo embarked on his citizen-servant career shortly after graduating from the inaugural class of Leadership Germantown in 1996. With over 25 years of unwavering commitment to public service, Mayor Palazzolo has left an indelible mark on the Malcolm Baldrige National Quality Award-winning City of Germantown. In 2023, Palazzolo was named Mayor of the Year by the Tennessee Municipal League.

A fixture in local governance, Mayor Palazzolo has traversed various roles, from an appointed city commissioner on multiple boards to alderman, vice mayor, and ultimately assuming the esteemed position of Mayor. His journey began in 2004 when he was first elected as Alderman, a position he held with distinction until his election as Mayor in 2014. Since then, Mayor Palazzolo has secured the trust and support of the community, earning re-election in 2022 and currently serving his third four-year term as the leader of Germantown.

Mayor Palazzolo's roots are deeply embedded in the Memphis region, where he has resided for most of his life, proudly calling Germantown home since 1977. His diverse career path includes three years as an Economics and Government teacher in the former Memphis City Schools, 23 years primarily in commercial and corporate banking, and the last decade as a senior development officer.

Beyond his official capacities, Mayor Palazzolo has been an active participant in the civic life of Germantown. He served as the Chairman of the Board in 2000 and Treasurer from 2006 to 2008 for the Germantown Area Chamber of Commerce. Currently, he contributes his time and expertise to numerous community organizations, including Lambda Alpha International Land & Economics Society, Mid-South Development District Board, Knights of Columbus, Leadership Germantown Alumni Association, Tennessee Municipal League, United States Conference of Mayors, National Association of Regional Councils Board of Directors, Riggs/Arthur Neighborhood Association, Germantown Kiwanis Club, Germantown Performing Arts Center Executive Board, Memphis and Shelby County Crime Commission, Mid-South Council of Mayors, West Tennessee Mayors Association, Shelby County Suburban Mayors Council Chairman, Shelby County Joint Economic & Community Development Board Chairman, Urban Land Institute Mid-South Chapter and the Germantown Area Chamber of Commerce Board.

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Mayor Palazzolo's educational background is equally impressive. He is a 1986 graduate of Rhodes College, where he later pursued executive leadership studies at the Rhodes Institute in 2003. In 2005, he graduated from the Paul W. Barret School of Banking, showcasing his commitment to continuous learning and professional development. Recognizing his outstanding leadership qualities, the Memphis Business Journal named Mayor Palazzolo a Top 40 under 40 business leader in 1998.

Family plays a significant role in Mayor Palazzolo's life. He takes pride in his wife March, children Jena, Brittany, Gates and his grandchildren Joyana and Adriana.



Jason Roberts
City Recorder / Treasurer
City of Newbern

Jason Roberts is the City Recorder/Treasurer for the City of Newbern. In this role Jason wears many hats including director of finance, Human Resources and supervisor of all city personnel. Jason has 15 years of municipal government experience and is a CMFO. Jason also serves as the Director of Dyer County/Dyersburg E-911 Board overseeing the finances of the 2 agencies. Jason serves on the Dyer County Chamber of Commerce Board of Directors, the Carl Perkins Board Of Directors and is the president of the Dyer County Basketball booster club.



John Troyer, CPA, MBA
Administrator of Standards Research and Compliance
Division of Local Government Audit
Tennessee Comptroller of the Treasury

John Troyer, CPA, MBA is the Administrator of Standards Research and Compliance with the Tennessee Comptroller of the Treasury, Division of Local Government Audit. In his role as Administrator of Standards Research and Compliance, he assists the division in developing professional compliance procedures under changing accounting and auditing standards. He assists the division with training, navigating the peer review process and participating in the professional public comment process of standards setting.

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Previously, John has served in public financial leadership roles for cities and counties for more than 33 years. John is a member of the Government Finance Officers Association (GFOA) and has served as Tennessee's GFOA President. He has served as the State Representative to the national GFOA for both the State of Tennessee and South Carolina GFOA. John was awarded the GFOA Hero award for professional response to a financial emergency in the aftermath of Hurricane Matthew. He is a member of the East Tennessee Chapter of the Association of Government Accountants (AGA).

John holds both a Bachelor of Science in Accounting and a Master of Business Administration from the University of Tennessee at Knoxville.

John lives in Knoxville with his wife Cindy and his Golden Retriever Savannah. John and Cindy have two children who are both grown and graduated from the University of Tennessee. John is an avid sports fan – especially UT. He even owns one share of the Green Bay Packers. You might see him kayaking on Lake Loudon early Saturday mornings.



Adam Tschida

Technical Manager, Division of Local Government Finance
Tennessee Comptroller of the Treasury

Adam began working in the Tennessee Comptroller's Office as an analyst in February 2020. During his time with the Comptroller's Office, Adam's responsibilities have included assisting Tennessee cities, counties, and other governmental entities with debt and budgetary compliance matters while also helping local governments manage financial distress. He supports data initiatives such as fiscal distress modeling, data visualization, and various analytical projects.

Prior to joining the Comptroller's Office, Adam worked as an equity analyst with New Constructs leveraging artificial intelligence to build valuation models for numerous companies across an array of sectors.

Adam holds undergraduate degrees in Data Science, Economics, and Finance from Middle Tennessee State University. In addition, he is pursuing a dual masters in Computer Information Technology and Artificial Intelligence at the University of Pennsylvania.

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Adam is a National Park enthusiast who enjoys hiking, photography, true crime podcasts, and topics in personal finance.



Bob Turner

City Administrator
Town of Somerville, Tennessee

Bob Turner has been involved in local government since January 2011. In December 2014, he was hired as the City Administrator of Somerville. His duties include managing the finances of the town, including the annual budget, depreciable assets, grants and debt for the General Fund and four utility funds: solid waste, water, sewer and gas. Since taking this position, several initiatives have been implemented which have increased revenues, decreased expenses and increased productivity.

Under his direction, the town implemented the Street Light Energy Efficiency Project. In 2015, Somerville was the first municipality in the state to replace every streetlight in town with LED lights, which increased visibility, reduced maintenance and saved electricity. This initiative reduced operating expenses by 75%, freeing up funds to help pay for road paving projects by utilizing funds from the Street Aid Fund and removing most of that expense from the General Fund. In 2015, the town implemented the Advanced Meter Reading System (AMI). Up until then, meter readings were recorded with paper and pencil and entered into the computer system by hand prior to billing. Now, meters are read remotely at City Hall and uploaded directly into the computer system, saving time and freeing up personnel to work in other areas.

The town had been working for years to bring a higher education facility to Fayette County. In 2017, working with the University of Tennessee, UT Martin, the UT Foundation, Methodist Hospital, the Fayette County Government, donations from local citizens and matching funds from Governor Haslam, the town was able to renovate 20,000 square feet of space in the old Methodist Hospital building which closed in March 2015 and was donated to the town in July 2015, to open the UT Martin Somerville Center, which was the fifth satellite location UT Martin had opened in West Tennessee.

With the help of a dedicated staff, the town has not received a finding in the annual audit for eight consecutive years.

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Megan Vineyard, CCFO

Finance Director
Henderson County, Tennessee

Megan serves as the Finance Director for Henderson County. She has a double degree in Bachelor of Science in Business Administration with concentrations in Accounting and Finance from the University of Tennessee. She is a CCFO and has served in multiple roles within the Henderson County Finance Department for the last 12 years. Currently, Megan is one of the youngest female Finance Directors in the State of Tennessee. She is in her 3rd year as the Finance Director for Henderson County and leads a team of 5 employees. Henderson County adopted the County Financial Management System of 1981, so she has an extensive knowledge of working with both the County Government and the Board of Education.

She is a member of the Tennessee Government Finance Officers Association (TGFOA), the Association of Government Accountants (AGA), and the Tennessee Association of School Business Officials (TASBO).

Megan is actively involved with the Lexington Rotary International Organization, the Henderson County Volunteer Fire Department, and volunteers with various other local groups that all benefit the Henderson County community. She has a passion for planting vegetable gardens, helping on the family farm, and watching the Atlanta Braves.