

**AUDIT COMMITTEE MEETING  
PUBLIC SESSION-Minutes**

Spokane, Washington  
April 30, 2025

**I. CALL TO ORDER:**

Frank Hales, Audit Committee Chair (UT), called the meeting to order at 1:30 P.M. Pacific Time and welcomed members and guests participating in the meeting.

**ROLL CALL:**

Present were the following members and guests:

| NAME             | STATE OR AFFILIATION | NAME               | STATE OR AFFILIATION |
|------------------|----------------------|--------------------|----------------------|
| Michael Williams | AK                   | *Jesse Williams    | AR                   |
| Christina Hall   | AL                   | *Tommy Burns       | AR                   |
| Derrick Coleman  | AL                   | *Kathy Mui         | CO                   |
| Matt Tidwell     | AL                   | *Natalie Barajas   | CO                   |
| Mia LeRoy        | AL                   | *Sammy Khakame     | CO                   |
| Timothy Sanders  | AL                   | *Susan Adamson     | HI                   |
| Vicki Gardino    | AL                   | *Elsen Hoxhalli    | IA                   |
| Rob Allen        | AR                   | *Ronda Detlefsen   | IA                   |
| Debbie Van Wyke  | CO                   | *Amber Ortiz       | ID                   |
| Noah Patterson   | CO                   | *Greg Busmann      | ID                   |
| Sarah Roberts    | CO                   | *Karl Patton       | ID                   |
| Keith Richardson | DC                   | *Michael Hale      | KS                   |
| Robert Kindred   | DC                   | *Krystal Bolton    | LA                   |
| Tiana Slaney     | IA                   | *Emanuel Rusho     | MD                   |
| Aaron Yost       | ID                   | *James Douglas     | MN                   |
| Eric Mahler      | ID                   | *Bridgette Thomas  | MS                   |
| Latonia Dooley   | KY                   | *Korey Cunningham  | MS                   |
| Victoria Nichols | KY                   | *Nicole Riley      | MS                   |
| John Weiser      | MN                   | *Collette Scharpe  | ND                   |
| Pamela Talmage   | MN                   | *Cynthia Carpenter | NE                   |
| Keith Broussard  | MT                   | *Deneen Beans      | NE                   |
| Mark Schoenfeld  | MT                   | *Joyce Carhart     | NE                   |
| Ryan Messmer     | MT                   | *Mary Hugo         | NE                   |
| Thomas Fox       | MT                   | *Nicholas Doucet   | NE                   |
| Charles Dendy    | ND                   | *Shay Connely      | NE                   |

|                    |           |                           |              |
|--------------------|-----------|---------------------------|--------------|
| Matt Peyerl        | ND        | *Stacie Odom              | NE           |
| Donnita Wald       | NM        | *Yvonne Tinney            | NE           |
| Veronica Galewaler | NM        | *Jacob Thom               | NH           |
| Joe Royston        | OR        | *Colleen Chipman          | NJ           |
| Katie Lolley       | OR        | *Dawn Hornung             | NJ           |
| Tracy Jones        | OR        | *Jill Butler              | NJ           |
| Frank Hales        | UT        | *Rebecca Moist            | NJ           |
| Shelley Robinson   | UT        | *Sangita Bose             | NJ           |
| Bryan Kelly        | WA        | *Francina Martinez        | NM           |
| Eric Bofenkamp     | WA        | *Jenelle Gonzales-Wessels | NM           |
| Joanne Jordan      | WA        | *Sherre Franklin          | NM           |
| Timothy Jennrich   | WA        | *Greg Harris              | OR           |
| Michael Bologna    | Bloomberg | *James Carter             | OR           |
| Brian Hamer        | MTC       | *Kyle Quiring             | OR           |
| Bruce Fort         | MTC       | *Debra Houck              | PA           |
| Cathy Felix        | MTC       | *Jon May                  | PA           |
| Chris Barber       | MTC       | *Paul Blascovich          | PA           |
| David Merrien      | MTC       | *Leo Lebeuf               | RI           |
| Helen Hecht        | MTC       | *Angie Hillas             | UT           |
| Holly Coon         | MTC       | *Kelsey Gallacher         | UT           |
| Jeff Silver        | MTC       | *Valerie Newson           | UT           |
| Jenn Stosberg      | MTC       | *Sean Perry               | WV           |
| Jonathan White     | MTC       | *Kathryn White            | UT           |
| Larry Shinder      | MTC       | *Rachel Bigbee            | CDOR         |
| Richard Cram       | MTC       | *KStaats                  | Duane Morris |
| Steve Yang         | MTC       | *Argi O'Leary             | Ryan LLC     |
| Lila Disque        | MTC       | *Paul Williams            | LAW360       |
| *Bart Stucki       | MTC       | *Melissa Sullivan         | MTC          |
| *Ben Chiu          | MTC       | *Nicholas Polimeros       | MTC          |
| *Brian Staley      | MTC       | *Paul Mond                | MTC          |
| *John Tracy        | MTC       | *Ruth Kuvakas             | MTC          |
| *Kay Mick          | MTC       | *Sal Tomaselli            | MTC          |
| *Lindsay Buerkle   | MTC       | *Spencer Clarke           | MTC          |

\*Joined the meeting virtually.

**II. PUBLIC COMMENTS:**

There were no Public Comments.

**III. APPROVAL OF PUBLIC SESSION MINUTES**

The minutes of the public session of the Audit Committee meeting on November 20, 2024, in Santa Fe, NM, were approved unanimously with a motion by Aaron Yost, Idaho.

**IV. AUDIT DIRECTOR'S REPORT**

Holly Coon, Audit Program Director, referred the meeting attendees to her written report. The Joint Audit Program completed three (3) income tax audits and parts of eight (8) other income tax audits. Audit program staff also completed one (1) sales tax audit and parts of five (5) other sales tax audits during the first three quarters of fiscal year 2025. Currently, there are sixteen (16) income tax audits and twenty (20) sales tax audits in progress. During the first three quarters, the income tax program proposed net assessments of \$244,467,199 for completed and partially completed income tax audits. Income tax program staff also proposed NOL and tax credit reductions of \$18,343,262. The sales tax program proposed net assessments of \$2,954,833 for partially completed sales tax audits. Holly also mentioned an unusually high number of recent staffing changes. Holly highlighted an upcoming Nexus School in New Hampshire, and recommended subscribing to the MTC newsletter for updates on MTC activities.

**V. UPCOMING MEETINGS**

Frank Hales shared the dates and locations for upcoming MTC meetings.  
2025 Annual Meetings, July 21- 24, 2025 – Salt Lake City, Utah  
2025 Fall Committee Meetings, November 17-20, 2025 – New Orleans, Louisiana

**VI. NEW BUSINESS**

No new business.

**VII. ADJOURNMENT OF PUBLIC SESSION**

The public session was recessed at 1:49 P.M. Pacific Time with a motion by Aaron Yost, ID.

The public session was reopened at 4:53 P.M. Pacific Time. There was nothing to report from the closed session and the public session was adjourned at 4:54 P.M. with a motion by Aaron Yost, ID.