

**AUDIT COMMITTEE MEETING
PUBLIC SESSION-Minutes**

Salt Lake City, Utah
July 21, 2025

I. CALL TO ORDER:

Frank Hales, Audit Committee Chair (UT), called the meeting to order at 8:30 A.M. Mountain Time and welcomed members and guests participating in the meeting. Frank announced his retirement and that this was his final meeting as Committee Chair. Holly presented him with a plaque for supporting the mission of the Commission, including serving as Chair of the Audit Committee for eleven years and two years as Vice Chair.

ROLL CALL:

The following members and guests were present:

NAME	STATE OR AFFILIATION	NAME	STATE OR AFFILIATION
Michael Williams	AK	*A Mcdonald	AL
Christina Hall	AL	*Jesse Williams	AR
Derrick Coleman	AL	*Tommy Burns	AR
Matt Tidwell	AL	*Kathy Mui	CO
Mia LeRoy	AL	*Natalie Barajas	CO
Timothy Sanders	AL	*Sammy Khakame	CO
Vicki Gardino	AL	*Bill Esmond	GA
Hillary Parks	AL	*Tommy Cooper	GA
David Avery	AL	*Ronda Detlefsen	IA
Rob Allen	AR	*Karl Patton	ID
Keith Linder	AR	*Charla Wagner	KS
Matt Benson	AR	*Michael Hale	KS
Paul Gehring	AR	*Latonia Dooley	KY
Alicia Austin Smith	AR	*Victoria Nichols	KY
Christie Comanita	AZ	*Pittman	LA
Debbie Van Wyke	CO	*Amy Hall	MD
Emma Garrison	CO	*B Kilkowski	MD
Ben Clough	IA	*O Kossilova	MD
Aaron Yost	ID	*T Cotton	MD
Amber Ortiz	ID	*David Le	MD
Adam Johnson	KY	*Cassie Diemert	MN

Miranda Scroggins	LA	*Kristen Shogren	MN
Mia Strong	LA	*Bridgette Thomas	MS
Zax Wyatt	MO	*Jan Craig	MS
Mark Schoenfeld	MT	*Korey Cunningham	MS
Matt Peyerl	ND	*Katherine Talley	MT
Matt Danielson	ND	*Cindy Sukhram	NE
Donnita Wald	NM	*Cynthia Carpenter	NE
Joe Royston	OR	*Deneen Beans	NE
David Gerstenfeld	OR	*Joyce Carhart	NE
Angie Hillas	UT	*Julie Schuur	NE
Frank Hales	UT	*Mary Hugo	NE
Kelsey Gallacher	UT	*Nicholas Doucet	NE
Shelley Robinson	UT	*Shailana Dunn-Wall	NE
Valerie Newson	UT	*Shay Connely	NE
Rob Boogaard	UT	*Debra Gusak	NE
Deanna Herring	UT	*Katherine Rich	NE
Mark Wainwright	UT	*Tavazia Williams	NE
Tiffany Southworth	UT	*Fred Coolbroth	NH
Kathryn White	UT	*Jacob Thom	NH
Bryan Kelly	WA	*Robert LaBrecque	NH
Shantelle Smail	WA	*Colleen Chipman	NJ
Cara Campbell	Amazon	*Dawn Hornung	NJ
Rebecca Turner	Amazon	*Jenelle Gonzales-Wessels	NM
John Vecchiarelli	Fast Enterprises	*Mario Portillo	NM
Paul Williams	LAW360	*Veronica Galewaler	NM
Brian Hamer	MTC	*Greg Harris	OR
Bruce Fort	MTC	*James Carter	OR
Cathy Felix	MTC	*Kyle Quiring	OR
Chris Barber	MTC	*Tracy Jones	OR
David Merrien	MTC	*Silvia Camacho-Scyoc	OR
Greg Matson	MTC	*Ben Turek	PA
Helen Hecht	MTC	*Dave Hess	PA
Holly Coon	MTC	*Debra Houck	PA
Jeff Silver	MTC	*Jon May	PA
Jenn Stosberg	MTC	*Paul Blascovich	PA
Jonathan White	MTC	*Carlita Annicelli	RI
Larry Shinder	MTC	*Leo Lebeuf	RI
Lila Disque	MTC	*Josh Nelson	UT
Richard Cram	MTC	*Lee Davis	UT
Steve Yang	MTC	*Christopher Clemons	VT
*Bart Stucki	MTC	*Kevin Lanham	WV

*Brian Staley	MTC		
*Jantha Jamison	MTC	*Mark Holmes	COST
*Kay Mick	MTC	*Argi O'Leary	Ryan LLC
*Kylie Chamblee	MTC	*Paul Dirkmaat	Utah
*Lindsay Buerkle	MTC	*Priya Nair	COST
*Melissa Sullivan	MTC		
*Melody Moncrief	MTC	*Terrie Gerhardt	North Dakota
*Michael Bontrager	MTC	*Amy Hamilton	ALYNN MEDIA
*Nicholas Polimeros	MTC	*Brian Smith	Avalara
*Paul Mond	MTC	*Scott Peterson	Avalara
*Sal Tomaselli	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 April 30, 2025, in Spokane, Washington, were approved unanimously with a motion by Michael Williams, Alaska.

IV. AUDIT DIRECTOR'S REPORT

Holly Coon, Audit Program Director, referred the meeting attendees to her written report. The Joint Audit Program completed four income tax audits and parts of eight other income tax audits. Audit program staff also completed two sales tax audits and parts of seven other sales tax audits during the year. During the year, the income tax program proposed net assessments of around \$324,000,000 for completed and partially completed income tax audits. Income tax program staff also proposed NOL and tax credit reductions of a little over \$19,000,000. The sales tax program proposed net assessments of almost \$4,000,000. Holly also mentioned several recent staffing changes. For Sales Tax, Kim Stewart resigned in early July 2024. Ben Chiu and Sonya Farmer were hired in March 2025. Sonya transitioned to part-time in April 2025. Ben resigned in July 2025. Michael Bontrager and Kylie Chamblee were hired in June 2025. On the income tax side two new auditors were hired. Ruth Kuvakas in September 2024 and Sal Tomaselli in October 2024.

Holly recommended subscribing to the MTC newsletter for updates on upcoming MTC training events.

V. REVIEW AUDIT COMMITTEE CHARTER

No changes were made to the Audit Committee Charter. Aaron Yost, Idaho, submitted a motion to maintain the charter in its current version. The motion was unanimously approved with a voice vote.

VI. UPCOMING MEETINGS

Frank Hales shared the dates and locations for upcoming MTC meetings.
2025 Fall Committee Meetings, November 17-20, 2025 – New Orleans, Louisiana

VII. NEW BUSINESS

For future meetings, Michael Williams, Alaska, will serve as Audit Committee Chair and Matt Tidwell, Alabama, will serve as the new Vice Chair.

VIII. ADJOURNMENT OF PUBLIC SESSION

The public session was recessed at 8:55 A.M. (Mountain Time) with a motion Aaron Yost, Idaho.

The public session was reopened at 11:48 P.M. (Mountain Time). There was nothing to report from the closed session and the public session was adjourned at 11:50 A.M. Mountain Time with a motion Aaron Yost, Idaho.