

**AUDIT COMMITTEE MEETING  
PUBLIC SESSION-Minutes**

*Albuquerque, New Mexico  
April 21, 2022*

**I. CALL TO ORDER:**

Frank Hales, Audit Committee Chair, called the meeting to order at 1:30 P.M. Mountain Time and welcomed members and guests. Michael Williams, Audit Committee Vice Chair, also welcomed participants to the meeting.

**II. ROLL CALL:**

Present were the following members and guests:

NAME	STATE OR AFFLIATION	NAME	STATE OR AFFLIATION
Michael Williams	AK	*Sal Tomaselli	MO
Nicole Reynolds	AK	*Brian D'Angelo	KS
Matt Tidwell	AL	*Robert Kindred	DC
Vicki Gardino	AL	*Charla Wagner	KS
Christina Hall	AL	*Colleen Chipman	NJ
Timea Boros	AL	*Cynthia Carpenter	NE
Christy Vandevender	AL	*Dave Steines	WI
Keyarrow Moore	AL	*Deanna Munds-Smith	AR
Andrew Gidiere	AL	*Debra Guillory	LA
Manishaban Patel	AZ	*Dorian Johnson	NM
Felicia Gillis	AZ	*Hal Jones	TN
Josh Pens	CO	*Mikey Lucas	OR
Russell Johnson	CO	*Jonathan White	HI
Steven Alvarez	GA	*Joseph Royston	OR
William Esmond	GA	*Joyce Carhart	NE
Tom Shaner	ID	*Karla Koehler	NE
Brian Oliner	MD	*Katherine Rich	NE
David Merrien	MT	*Kathy Mui	CO
Katherine Talley	MT	*Kelsey Gallacher	UT
Derek Bell	MT	*Kevin Lanham	WV
Matthew Peyerl	ND	*Krystal Bolton	LA
Daniel Coleman	NM	*Latonia Dooley	KY
Claudette Chavez	NM	*Leo Lebeuf	RI
Perla Mejia	NM	*Leslie Fryxell	AR
Stephanie Schardin Clarke	NM	*Mark Schoenfeld	MT

Jenelle Gonzales-Wessels	NM	*Meg Inouye	ID
Katie Lolley	OR	*Michael Hale	KS
Elissa Borges	DC	*Michaela Virchow	NE
Jonathan May	PA	*Patricia Schmidt	NE
Debra Houck	PA	*Sarah Roberts	CO
Philip Ashley	TX	*Scott Fryer	AR
Frank Hales	UT	*Scott Spilinek	NE
Angie Hillas	UT	*Ronda Detlefsen	IW
Tiffany Southworth	UT	*Stacie Odom	NE
Karolyn Bishop	WA	*Teresa Miller	IA
Brian Kelly	WA	*Stacey Greaud	LA
Erica Kenney	COST	*Valerie Newson	UT
Virgil Helton	Fast	*Victoria Nichols	KY
Michael Bologna	Bloomberg Tax	*Jayme Carson	ND
Christie Comanita	SSTGB	*Scott Peterson	Avalara
John Mollenkamp	Intuit	*Michael K.	
Jessie Eisenmenger	Amazon	*Jill Butler	NJ
Jen Galbreath	Amazon	*James Ford	
Brian Smith	Avalara	*Sherre Franklin	
Chris Barber	MTC	*Paul Mond	MTC
Steve Yang	MTC	*Lindsay Buerkle	MTC
Jeff Silver	MTC	*Melissa Kopp	MTC
Larry Shinder	MTC	*Melody Moncrief	MTC
Holly Coon	MTC	*Nicholas Polimeros	MTC
Nancy Prosser	MTC	*Shawn Rao	MTC
Bruce Fort	MTC	*Kim Stewart	MTC
Helen Hecht	MTC	*Spencer Clarke	MTC
Cathy Felix	MTC	*Brian Staley	MTC
*Amber Ortiz	ID	*Bill LoCascio	MTC
*Jacob Thom	NH	*Jackie Dalenberg	MTC
*Dawn Hornung	NJ	*Ki Yun	MTC
*Warren Wood	DE	*Jantha Jamison	MTC

\*Joined the meeting remotely.

### **III. PUBLIC COMMENTS:**

There were no Public Comments.

### **IV. APPROVAL OF MINUTES PUBLIC SESSION**

The minutes of the public session of the Audit Committee meeting on November 10, 2021, in Alexandria Virginia, were approved unanimously with a motion to approve made by Michael Williams, Alaska.

### **V. AUDIT DIRECTOR'S REPORT**

Holly Coon referred to her written report and highlighted certain items from the report. Holly reported that during the first three quarters of the fiscal year had proposed assessments for income tax of just over \$93 Million and NOL/tax credit reductions of \$2.3 Million. The sales tax program had proposed assessments of \$3.4 Million. Holly also highlighted the staffing changes. George Fung, a long-time sales tax auditor with the Commission, retired in March. The Commission will likely hire a sales tax auditor after extension contracts are received for the next fiscal year. Melody Moncrief joined the audit team in March as a part-time administrative assistant. Finally, Holly noted the training section of the report. She advised the committee that the market sourcing training recordings were complete but still being edited. State representatives can stay up to date on MTC training via the MTC monthly newsletter.

### **VI. SALES TAX SAMPLING POLICY AND GUIDELINES MANUAL**

Frank indicated that MTC staff revised the Sales Tax Sampling Policy and Guidelines Manual and noted that a link was provided to committee members to the document and the document was available on the MTC website for public review. Committee members voiced no questions or concerns about the revised manual and a motion was submitted by Bryan Kelly, Washington, to approve the manual as proposed. Frank exercised his right to limit the vote to states participating in the sales tax program and the motion passed with a roll call vote.

### **VII. NEW BUSINESS AND ADJOURNMENT**

As an item of new business, Holly announced that the Commission would be moving to Box as a tool to transmit confidential information for the audit program. She explained that Cleo, the Commission's current secure platform software, is no longer a viable option. Holly Coon previewed the new vendor's website portal and shared that the IRS has accepted a Box implementation for IRS-1075 use. Commission IT staff will configure the Box platform for this standard which will require two factor authentication.

There were no other items of new business and the public session was recessed at 2:01 P.M. Mountain Time with a motion from Michael Williams, Alaska.

At the conclusion of the closed session, the public session was reopened at 5:53 P.M. Mountain Time. With no items to report from the closed session, the public session was adjourned with a motion from Katie Lolley, Oregon at 5:54 P.M. Mountain Time.