

**AUDIT COMMITTEE MEETING
PUBLIC SESSION-Minutes**

Austin, Texas

July 24, 2023

I. CALL TO ORDER:

Frank Hales, Audit Committee Chair, called the meeting to order at 8:30 A.M. Central Time and welcomed members and guests participating in the meeting. Frank extended a special welcome to representatives from Minnesota, new to the Audit Committee.

ROLL CALL:

Present were the following members and guests:

| NAME | STATE OR AFFILIATION | NAME | STATE OR AFFILIATION |
|-------------------|----------------------|-----------------------|----------------------|
| Michael Williams | AK | *April | |
| Cameron Clark | AL | *Tommy Burns | AR |
| Christina Hall | AL | *Kathy Mui | CO |
| Derrick Coleman | AL | *Laurie Owens | GA |
| Lee Anne Rouse | AL | *Pamela Shulterbrandt | GA |
| Matt Tidwell | AL | *Ronda Detlefsen | IA |
| Vicki Gardino | AL | *Teresa Miller | IA |
| Deanna Mund-Smith | AR | *Don Curtis | ID |
| Drew Smith | AR | *Charla Wagner | KS |
| Eileen Henderson | AR | *Jordan Raye | KS |
| Rob Allen | AR | *Latonia Dooley | KY |
| Scott Friar | AR | *Victoria Nichols | KY |
| Akwilina Perry | DC | *Krystal Bolton | LA |
| Henry Ajagbawa | DC | *Ben Miller | MD |
| Keith Richardson | DC | *Lindsay Welch | MD |
| Robert Kindred | DC | | |
| Sherri Weithers | DC | *Kristen Shogren | MN |
| Aaron Yost | ID | *Shannon Nelson | MN |
| Amber Ortiz | ID | *Shannon Fleischer | ND |
| Karl Patton | ID | *Cynthia Carpenter | NE |
| Casey Fontenot | LA | *Joyce Carhart | NE |
| Cynthia LaBarge | MN | *Katherine Rich | NE |
| James Douglas | MN | *Mary Hugo | NE |

| | | | |
|------------------|-------|---------------------|-----|
| Don Lazo | MO | *Nicholas Doucet | NE |
| Sal Tomaselli | MO | *Patricia Schmidt | NE |
| Matt Peyerl | ND | *Scott Spilinek | NE |
| Joe Royston | OR | *Stacie Odom | NE |
| Katie Lolley | OR | *Barbara Beelle | NH |
| Mikey Lucas | OR | *Fred Coolbroth | NH |
| Jonathan May | PA | *Colleen Chipman | NJ |
| Hal Jones | TN | *Dawn Hornung | NJ |
| Nicholas Reich | TN | *Joan Grochala | NJ |
| Angie Hillas | UT | *Aaron Brown | NM |
| Frank Hales | UT | *Aysha Mora | NM |
| Shelley Robinson | UT | *Santiago Chavez | NM |
| Bryan Kelly | WA | *Carlita Annicelli | RI |
| Jamal Elsaadi | Avior | *Leo Lebeuf | RI |
| Cathy Felix | MTC | *Kathy Smith | SD |
| Holly Coon | MTC | *John Demeter | VT |
| Jeff Silver | MTC | *Kelly Bain | VT |
| Larry Shinder | MTC | *Kevin Lanham | WV |
| Paul Mond | MTC | *Ben Morris | MTC |
| Scott Pattison | MTC | *Bill LoCascio | MTC |
| Steve Yang | MTC | *Jantha Jamison | MTC |
| Susan Carlson | MTC | *Kay Mick | MTC |
| | | *Lindsay Buerkle | MTC |
| | | *Melissa Sullivan | MTC |
| | | *Melody Moncrief | MTC |
| | | *Nicholas Polimeros | MTC |
| | | *Spencer Clarke | MTC |
| | | *John Tracy | 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 26, 2023, in Long Beach, CA, were approved unanimously with a motion by Michael Williams, AK.

IV. AUDIT DIRECTOR'S REPORT

Holly Coon, Audit Program Director, referred the committee and guests to her written report. She noted that during the fiscal year, the income tax program proposed net assessments of \$170,817,148 for partially completed income tax audits. Income tax program staff also proposed NOL and tax credit reductions of \$3,007,624. The sales tax program proposed net assessments of \$3,439,663 for completed and partially completed sales tax audits. Sales tax program staff also proposed reductions in tax refunds of \$192,554.

Holly also noted that while the Joint Audit Program experienced no staffing changes during fiscal year 2023, Jacqueline Dalenberg submitted notice of retirement in early July. She stated that a new sales tax auditor will be added to staff very soon. Finally, Holly highlighted upcoming MTC training and informational sessions.

V. REVIEW AUDIT COMMITTEE CHARTER

The committee reviewed proposed changes to the Audit Committee charter. The proposed changes clarify the roles of the chair and vice chair, specifically the role of the vice chair if the chair becomes vacant or whenever the chair is unable to perform the chair's duties. The proposed changes were approved with a motion from Aaron Yost, ID.

VI. UPCOMING MEETINGS

Frank Hales shared that the upcoming Fall MTC meetings will be held November 13th-16th in Montclair, New Jersey. Frank stated that the location and dates of the spring meetings had not been finalized yet.

VII. NEW BUSINESS

There were no new business items, and the public session was recessed at 8:55 A.M. Central Time with a motion by Aaron Yost, ID.

VIII. ADJOURNMENT OF PUBLIC SESSION

The public session was reopened at 12:08 P.M. Central Time with no public members joining the meeting and no items to report. The public session was closed with a motion by Aaron Yost, ID.