

**AUDIT COMMITTEE MEETING  
PUBLIC SESSION-Minutes**

Montclair, New Jersey  
November 15, 2023

**I. CALL TO ORDER:**

Frank Hales, Audit Committee Chair (UT), called the meeting to order at 1:30 P.M. Eastern Time and welcomed members and guests participating in the meeting. Frank extended a special welcome to representatives from Philadelphia (PA), new to the Audit Committee.

**ROLL CALL:**

Present were the following members and guests:

NAME	STATE OR AFFILIATION	NAME	STATE OR AFFILIATION
Derrick Coleman	AL	*Faye Guajardo	AR
Matt Tidwell	AL	*Rob Allen	AR
Timothy Sanders	AL	*Kathy Mui	CO
Vicki Gardino	AL	*Sarah Roberts	CO
Eileen Henderson	AR	*Pamela Shulterbrandt	GA
Deborah Van Wyke	CO	*Susan Adamson	HI
Robert Kindred	DC	*Ronda Detlefsen	IA
Michael Mertens	IA	*Robert Foster	ID
Amber Ortiz	ID	*Greg Bussman	ID
Eric Mahler	ID	*Brian D'angelo	KS
Victoria Nichols	KY	*Charla Wagner	KS
Miranda Scroggins	LA	*Michael Hale	KS
James Douglas	MN	*Latonia Dooley	KY
Amy Quam Skinner	MT	*Krystal Bolton	LA
David Merrien	MT	*Barry Kilkowski	MD
Matt Peyerl	ND	*Ben Miller	MD
Dawn Hornung	NJ	*Karry Pifer	MD
Joseph Immordino	NJ	*Olga Kossilova	MD
Michael Bryan	NJ	*Thetius Cotton	MD
Joe Royston	OR	*Angela Matelski	MI
Greg Harris	OR	*Kristen Shogren	MN
Debra Houck	PA	*Sherre Franklin	MN
Paul Blascovich	PA	*Karin Harris	MN

Hal Jones	TN	*Sal Tomaselli	MO
Patrick Nana-Adjei	TN	*Matt Danielson	ND
Nicholas Reich	TN	*Joyce Carhart	NE
Frank Hales	UT	*Katherine Rich	NE
Shelley Robinson	UT	*Nicholas Doucet	NE
Bryan Kelly	WA	*Sarah Austin	NE
Karolyn Bishop	WA	*Stacie Odom	NE
Michael Bologna	Bloomberg Tax	*Deneen Beans	NE
Will Rice	Fast Enterprises	*Barbara Beelle	NH
Nikki Dobay	Greenberg Traurig	*Jacob Thom	NH
Paul Williams	Law360	*Colleen Chipman	NJ
Marc Simonetti	State Tax Law LLC	*John Ficara	NJ
Craig Johnson	Streamline Sales Tax	*Veronica Galewater	NM
Brian Hamer	MTC	*Jon May	PA
Cathy Felix	MTC	*Adam Hovne	Philly
Chris Barber	MTC	*Kristen Schultz	Philly
Helen Hecht	MTC	*Leo Lebeuf	RI
Holly Coon	MTC	*Susanna Coburn	RI
Lila Disque	MTC	*Michelle Lombardi	UT
Jeff Silver	MTC	*Kelsey Gallacher	UT
Jenn Stosberg	MTC	*Kelly Bain	VT
Jonathan White	MTC	*Amy Pauley	WV
Larry Shinder	MTC	*Cathy Barlan	HI
Nancy Prosser	MTC	*Dan Anolik	TN
Richard Cram	MTC		
Scott Pattison	MTC	*Jeff Friedman	Sutherland
Steve Yang	MTC	*Megan	
*Bart Stucki	MTC	*Saad Admani	State Tax Law
*Ben Morris	MTC	*Monica Barton	State Tax Law
*Brian Staley	MTC	*Carlos	AT&T
*Jantha Jamison	MTC	*Nicholas Polimeros	MTC
*Kay Mick	MTC	*Paul Mond	MTC
*Melody Moncrief	MTC	*Susan Carlson	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 July 24, 2023, in Austin, TX, were approved unanimously with a motion by Bryan Kelly, WA.

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

Holly Coon, Audit Program Director, referred the meeting attendees to her written report. During the first quarter of FY 2024, the income tax program proposed net assessments of \$119,192,874 for completed and partially completed income tax audits. The income tax program staff also proposed NOL reductions of \$3,007,624 Million. The sales tax program proposed net assessments of \$350,927. Holly noted that while there were no staffing changes in the first quarter, she hoped to add a sales tax auditor soon. Holly also covered the training portion of the report, highlighting the upcoming Ethics Extravaganza and noted that MTC staff is working diligently on corporate income tax content for the online platform.

### **V. CONTEMPLATING NEW AUDIT STRATEGIES WITH NIKKI DOBAY**

Nikki Dobay, GreenbergTraurig, discussed challenges of traditional sales tax auditing and introduced new ideas to address these challenges. Her ideas included periodic validation of exemption information and establishing (or enhancing) existing managed audit procedures. Nikki also advocated for updating state notice procedures for items like billing and preliminary and final assessments.

### **VI. UPCOMING MEETINGS**

Frank Hales shared the dates and locations for upcoming MTC meetings.  
2024 Spring Committee Meetings, April 29 - May 2, 2024 – Kansas City, MO  
57<sup>th</sup> Annual Conference and Meetings, July 28 – August 2, 2024 –Denver, CO  
2024 Fall Committee Meetings, November 18-21, 2024 – Santa Fe, NM

### **VII. NEW BUSINESS**

There were no new business items, and the public session was recessed at 2:20 P.M. Eastern Time with a motion by Bryan Kelly, WA.

### **VIII. ADJOURNMENT OF PUBLIC SESSION**

The public session was reopened at 5:01 P.M. Eastern Time with no public members joining the meeting and no items to report. The public session was closed with a motion by Bryan Kelly, WA.