

**AUDIT COMMITTEE MEETING
PUBLIC SESSION-Minutes**

**New Orleans, LA
November 19, 2025**

I. CALL TO ORDER:

Matt Tidwell, Audit Committee Vice Chair (AL), called the meeting to order at 1:30 P.M. Central Time and welcomed members and guests participating in the meeting.

ROLL CALL:

The following members and guests were present:

NAME	STATE OR AFFILIATION	NAME	STATE OR AFFILIATION
Albert McDonald	AL	*Michael Williams	AK
Christina Hall	AL	*Jesse Williams	AR
Derrick Coleman	AL	*Matt Benson	AR
Matt Tidwell	AL	*Tommy Burns	AR
Mia LeRoy	AL	*Kathy Mui	CO
Vicki Gardino	AL	*Natalie Barajas	CO
Rob Allen	AR	*Rachel Bigbee	CO
Debbie Van Wyke	CO	*Sarah Roberts	CO
Emma Garrison	CO	*Elsen Hoxhalli	IA
Sammy Khakame	CO	*Michelle Morgan	IA
Michael O'Sullivan	CT	*Ronda Detlefsen	IA
Robert Kindred	DC	*Eric Mahler	ID
Alana Stamas	IA	*Karl Patton	ID
Tiana Slaney	IA	*Brian D'Angelo	KS
Amber Ortiz	ID	*Charla Wagner	KS
Michael Hale	KS	*Latonia Dooley	KY
Dominique Bowers	LA	*Victoria Nichols	KY
Miranda Scroggins	LA	*Mia Strong	LA
Krystal Bolton	MA	*Amica Campbell	MA
Lidia Santoso	MA	* Vishnu Shivraj	MA
Kristen Shogren	MN	*David Le	MD
Bridgette Thomas	MS	*Cassie Diemert	MN
Elisa Wells	MS	*James Douglas	MN
Jan Craig	MS	*John Weiser	MN
Korey Cunningham	MS	*T Gerhardt	ND
Ashley Teigen	MT	*Cindy Sukhram	NE
Daniel Huffman	MT	*Cynthia Carpenter	NE

Ryan Messmer	MT	*Deneen Beans	NE
Charles Dendy	ND	*Gupta Sookram	NE
Donnita Wald	NM	*Joyce Carhart	NE
Hal Jones	TN	*Mary Hugo	NE
Jessica Simon	TN	*Nicholas Doucet	NE
Laurel Hall	TN	*Shay Connely	NE
Nicholas Reich	TN	*Tavazia Williams	NE
Rob Boogaard	UT	*Tony Anville	NE
Bryan Kelly	WA	*Tutu Wah	NE
Michael Bologna	BLOOMBERG TAX	*Jacob Thom	NH
Brian Hamer	MTC	*Robert LaBrecque	NH
Bruce Fort	MTC	*Colleen Chipman	NJ
Cathy Felix	MTC	*Dawn Hornung	NJ
Chris Barber	MTC	*Aysha Mora	NM
David Merrien	MTC	*Francina Martinez	NM
Greg Matson	MTC	*Mario Portillo	NM
Helen Hecht	MTC	*Sherre Franklin	NM
Holly Coon	MTC	*Christie Strock	OR
Jeff Silver	MTC	*Greg Harris	OR
Jenn Stosberg	MTC	*James Carter	OR
Jonathan White	MTC	*Joe Royston	OR
Larry Shinder	MTC	*Russell Medley	OR
Lila Disque	MTC	*Silvia Camacho-Scyoc	OR
Richard Cram	MTC	*Tania Marcelino	OR
Ruth Kuvakas	MTC	*Tracy Jones	OR
Steve Yang	MTC	*Debra Houck	PA
*Brian Staley	MTC	*Jon May	PA
*Jantha Jamison	MTC	*Paul Blascovich	PA
*Kay Mick	MTC	*Angie Hillas	UT
*Ki Yun	MTC	*Emily Cook	UT
*Kylie Chamblee	MTC	*Kathryn White	UT
*Lindsay Buerkle	MTC	*Kelsey Gallacher	UT
*Melissa Sullivan	MTC	*Mark Wainwright	UT
*Melody Moncrief	MTC	*Valerie Newson	UT
*Michael Bontrager	MTC	*Christopher Clemons	VT
*Nicholas Polimeros	MTC	*Sean Perry	WV
*Paul Mond	MTC	*R B Johnson	
*Sal Tomaselli	MTC	*Scott Peterson	Avalara
*Spencer Clarke	MTC	*Mark Holmes	COST

*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 21, 2025, in Salt Lake City, Utah, were approved unanimously with a motion by Dee Wald, New Mexico.

IV. AUDIT DIRECTOR'S REPORT

Holly Coon, Audit Program Director, referred the meeting attendees to her written report. During the first quarter of the fiscal year, the audit program completed one income tax audit and parts of seven other income tax audits and parts of three sales tax audits. There are currently 14 income tax audits and 19 sales tax audits in process. The income tax program proposed net assessments of \$14,500,000 for income tax audits and \$200,000 for sales tax during the first quarter. Income tax staff also proposed NOL and tax credit reductions of \$1,500,000. Holly noted that, while there were no staffing changes during the first quarter, Ali Pazand separated from the Commission in early October. The Commission is actively seeking income tax auditor applications to replace Ali. There were no questions from the committee.

V. UPCOMING MEETINGS

Matt Tidwell shared the dates and locations for upcoming MTC meetings.
2026 Spring Committee Meetings, April 20-23, 2026 – Knoxville, TN
2026 Annual Meetings, July 26-30, 2026 – Detroit, Michigan

VI. NEW BUSINESS

No new business.

VII. ADJOURNMENT OF PUBLIC SESSION

The public session was recessed at 1:45 P.M. Central Time with a motion from Dee Wald, New Mexico. The public session was reopened at 5:02 P.M. Central Time. There was nothing to report from the closed session and the public session was immediately adjourned with a unanimous motion from Matt Tidwell.