



Audit Updates – People, Practices, and Projects

Tennessee Chamber Workshop

People: Audit Leadership Updates

- Director
 - Mary Beth Sokolowski, 615-532-6904
- Assistant Director Office Operations
 - Aaron Horton, 615-532-6474
- FE Manager and Supervisors
 - Annette Franklin, 615-532-6404
 - Mary McCarthy, 615-532-6398
 - Susan Amin, 615-532-6394

Audit Leadership Updates

- Communications-Special Projects (*Destination Sourcing*)
 - Evgheni Cuzmin, 615-532-6928
- Sales/Use Review and Business Tax Office Audit
 - Susan Sagash, 615-532-9469
- Refunds & Penalty Waivers
 - Nena Hofstetter, 615-532-6462
- Discovery & Voluntary Disclosures
 - Joan Cagle, 615-741-8616
- Retail Accountability Program and Tobacco
 - John Bryant, 615-532-6468
- Motor Fuel
 - Rodney Pendley, 615-532-6124

Audit Leadership Updates

- Assistant Director of Field Operations
 - Linnea Wittekind, 615-532-8238
- Regional Audit Managers
 - Melanie Barber, Middle TN, 615-360-0394
 - Debbie Lawrence, SE TN, 931-685-1391
 - Rebecca Tull, West TN, 731-423-5681
 - Jerry Bedwell, East TN, 865-594-5853
 - Hal Jones, OOS, 770-541-5981
 - Jimmy Davis, OOS, 832-912-8525

Practices: COVID Audit Response Recap

- March – April 2020
 - No in-person audit functions, air travel, or in-person training classes
 - No notifying of new in-state field audits through June 15
 - Adjusting start of field audits, leniency with scheduling
 - Working current audits and focusing on electronic records
 - Training, cross-training, initial re-deployment of field

Audit COVID Transition

- May – June 2021
 - In-person audit functions resuming
 - Documenting auditor and taxpayer comfortable
 - Masks worn if taxpayer requires on premises
 - Airline, public transportation, and other states' health and safety protocols must be followed

Customer Impact Reported Late 2020

- Field Audit
 - Delayed reviews resulting from limited available taxpayer staff, part-time or remote staff, delayed access to calls
 - Impacted industries specifically requiring time
 - Taxpayers' COVID fears – especially if field audit
 - Delayed record retrieval and exchange
- Specific Record Challenges
 - Converting certain documents to electronic format
 - Delivering large electronic files – SFTP sites
 - Secured taxpayer sites

Updates on Customer Impact

- More recent updates from audit managers
 - Similar feedback as in fall
 - Emphasis on electronic records a delay
 - Taxpayer staffing shortages
 - Declining exit conferences (*Recommend against that!*)

Projects

- Themes
 - *Educate, Drive Voluntary Compliance, Long-term Behavior Modification*
- *Wayfair*
- Destination Sourcing
- 1099K & Other Data Matching
- Retail Accountability Program
- Job Tax Credit Opportunities

Questions?

- Thank you!
- Additional questions or assistance, contact:
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 - Phone 615.253.4868