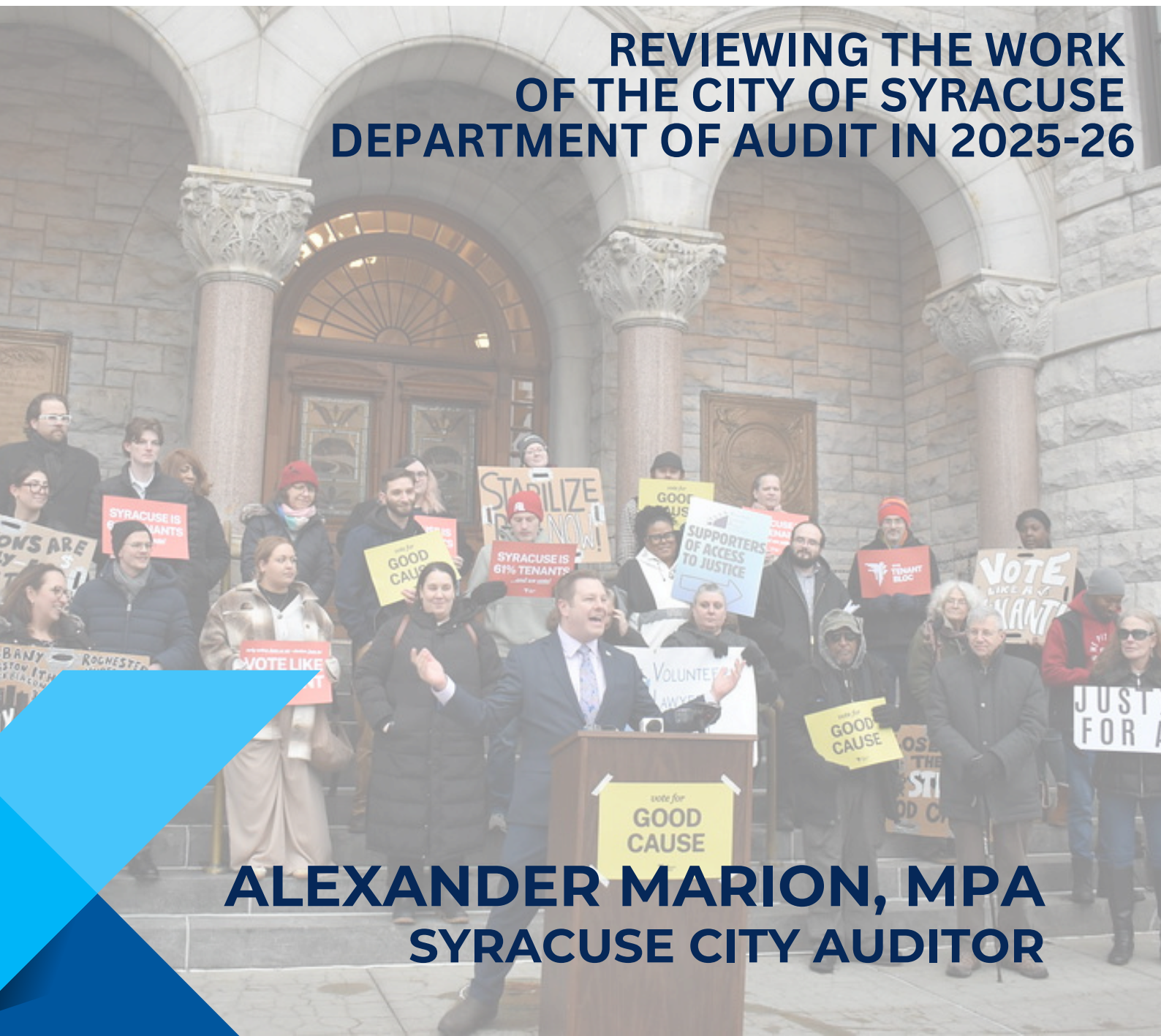




2025-26 ANNUAL REPORT

REVIEWING THE WORK
OF THE CITY OF SYRACUSE
DEPARTMENT OF AUDIT IN 2025-26



ALEXANDER MARION, MPA
SYRACUSE CITY AUDITOR

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Message from the Auditor

March 31, 2026

Welcome to our Annual Report, submitted as required by the Syracuse City Charter Section 5-104 (5). I hope this is a helpful review of the work of our office.

I love being City Auditor. It's an incredible job where I have the opportunity to work on the critical policy issues impacting our community each day. The best part of the job is when I can step away from my desk and spend some quality time in community with my favorite people – our Syracuse neighbors – from whom I learn something new every single day.



As much as I love it, I admit this work is challenging. Despite having oversight authority over the City of Syracuse, Syracuse City School District, and Syracuse Housing Authority, my office continues to be the smallest stand-alone executive agency within City government, with a budget smaller than the City Clerk. We must also fiercely guard our independence from overreach. The Auditor's office is neither a Mayoral department nor a staff function of the Common Council. Independent oversight, performed rigorously and zealously protected, is essential to delivering stronger outcomes for the City we serve.

Proudly, we punch above our weight on policy matters, ensuring thoughtful policy leadership here in City Hall and forcing tough conversations on local government priorities in Albany and Washington. Working with colleagues on all levels of government, I am proud to say we secured improvements to street safety, new revenue streams from permit fees, and more aid than ever from New York State.

People often ask me why I do this job. It certainly not for glamour and, as the lowest-paid City department head, it is certainly not for the money. It is because I believe in our mission. The City Auditor's office is here to ensure we receive value for our limited resources – our tax dollars, our physical assets and infrastructure, our human capital, and our open spaces – but also that we live up to our values. That when the City of Syracuse makes a commitment, we live up to it, whether that's passing a law to ensure workers are paid fairly or pledges to protect immigrant neighbors in the face of attacks by federal law enforcement.

I spend much of my time thinking about value: certainly, that's return on investment, but broadly who do we want to be as a City. I believe we can be a City that prioritizes protecting our most vulnerable, delivering essential services well, and preparing for our future. That vision will continue to drive the work of the City Auditor's office under my leadership.

A handwritten signature in blue ink that reads "Alexander Marion". The signature is fluid and cursive, with a long horizontal stroke at the end.

Alexander Marion, MPA
Syracuse City Auditor

Delivering Results

New Fees for Fireworks Displays



New legislation passed at Auditor Marion's urging raised the permit fee schedule for fireworks displays in the City of Syracuse. Previously, the firework permit fee is \$25 per display, despite the Syracuse Fire Department needing to spend substantially more on personnel and equipment to secure these events.

The new fee schedule, which will be added to the City's licensing law, will be as follows:

1. **Minor Display.** A display where only cold sparklers will be used, requiring only setup approval from the fire department. The permit application fee for these displays shall be \$75.00 per event and shall be subject to an inspection in accordance with Section 5-170.
2. **Major Display.** A display, either indoor or outdoor, requiring the presence of fire department standby personnel for up to four (4) hours. The permit application fee for these displays shall be \$300.00 per event and shall be subject to an inspection in accordance with Section 5-170.
3. **Special Display.** A display, either indoor or outdoor, requiring more than four (4) hours of standby personnel. The permit application fee for these displays shall be \$300.00 per event, plus invoiced costs for any additional expenses beyond \$300.00 incurred by the fire department to staff the display, payable in full upon receipt of invoice. Invoices shall include total standby hours provided, personnel assigned to the display, and an hourly rate for each personnel member.

Auditor Marion expects there will be about \$10,000 in new revenue annually from this permit structure.

Fireworks, while often associated with celebration and spectacle, present significant dangers to both public safety and the environment. Displays can lead to injuries, fires, and property damage, as well as air and noise pollution that affect the well-being of residents, family pets, and local wildlife.

Recognizing these risks, this codifies provisions of state law in our Ordinances and increases permit fees for these activities. The amendment ensures that the costs incurred by the Syracuse Fire Department for

oversight and emergency preparedness are fairly reimbursed by event organizers rather than the general public.

Made Blocking a Bike Lane into a Traffic Violation



Following inclusion in two of Auditor Marion’s reports, the Syracuse Common Council passed an update to the City’s traffic code making blocking a bike lane a violation. The measure passed 9-0.

The new violation was a major recommendation in two reports issued by Auditor Marion, “[Park at Your Own Risk](#)” and “[Incomplete Streets](#).” Currently, vehicles parked in bike lanes need to be ticketed for other violations, such as parking in a no standing zone. This update to the traffic code creates a standalone violation with a \$60 fine.

Syracuse has expanded its bike infrastructure in recent years, with a network of bike lanes throughout the City. Blocked bike lanes make it less safe for cyclists to travel the roads, forcing them onto sidewalks or into car traffic. Blocked bike lanes are especially of concern in Downtown, where vehicles often park or idle in Bike Lanes, using them as unofficial loading zones.

Engaging Our Community

Auditor Marion knows that we must meet the community where they are. That's why as City Auditor, he's taken his work outside of City Hall to meet our neighbors and community leaders in our neighborhoods, parks, apartment buildings and community centers.

Standing with Nob Hill Tenants



Auditor Marion joins tenants from the Nob Hill complex and leaders from CNY Fair Housing outside the County Courthouse for a press conference ahead of a hearing about the future of Nob Hill's lawsuit

Tenants from the Nob Hill apartments in the City's Valley neighborhood have struggled to access sustainable, quality housing while the building is overrun by out of town, private-equity slumlords. Auditor Marion has stood with these tenants, meeting with them in their buildings and joining advocates as they prepare for legal action against the owners. Auditor Marion continues to press the City to take aggressive action to hold these slumlords accountable.

Promoting Service



Auditor Marion joins Senator Rachel May and County Legislature Chair Nicole Watts at the United Way Martin Luther King Jr. Day of Service at Nottingham High School



Auditor Marion with City colleagues at the Point in Time Count

Auditor Marion knows that Syracuse is made better by the volunteers who come out day after day to ensure we have a stronger, more vibrant community. He makes a point of regularly joining volunteer events across the City, including the annual Martin Luther King Day of Service at Nottingham High School along with Senator Rachel May and County Legislature Chair Nicole Watts. He also joined City colleagues including Mayor Sharon Owens, Police Chief Mark Rusin, Commissioner Michael Collins, Sue McMahon from our Neighborhood Development team, and Chief Strategy Officer Stephanie Pasquale to participate in the Housing and Homeless Coalition's annual Point in Time Count.

Listening to our Community



Auditor Marion joins transit advocates and CENTRO leadership for a press conference announcing his Street Safety town hall

Alexander Marion is the first Auditor in Syracuse history to hold town hall meetings. In the past year, he's held three town halls on specific issues: transportation and street safety, in partnership with the Moving

People Transportation Coalition; and two on climate justice, in partnership with the SUNY ESF Environmental Studies Students Organization (ESSO).

Celebrating our Parks



Auditor Marion joins Commissioner Syiesha Byrd and Deputy Commissioner Chris Abbott at Rose Day in Thornden Park



Auditor Marion chats with a participant at the new Wilson Park e-gaming center during its opening day

One of Syracuse's greatest assets is our parks. With more than 1,000 acres of parkland and open spaces managed by the City, there's an attraction for everyone. Auditor Marion supports the work of our Parks Department team and will always continue promoting the great resources they offer and events they hold.

Audits 2025-26

In 2025-26, the City Auditor’s office produced three audits, *Working for A Living Wage: An Audit of the Syracuse Living Wage Ordinance*; *Verifying Vouchers: Audit of Claims Processing by the City of Syracuse*; and *Service on the Sidewalk: Compliance Audit of the City of Syracuse Sidewalk Café Permit Ordinance*.



Auditor Marion holds a press conference announcing the results of his “Service on the Sidewalk” audit

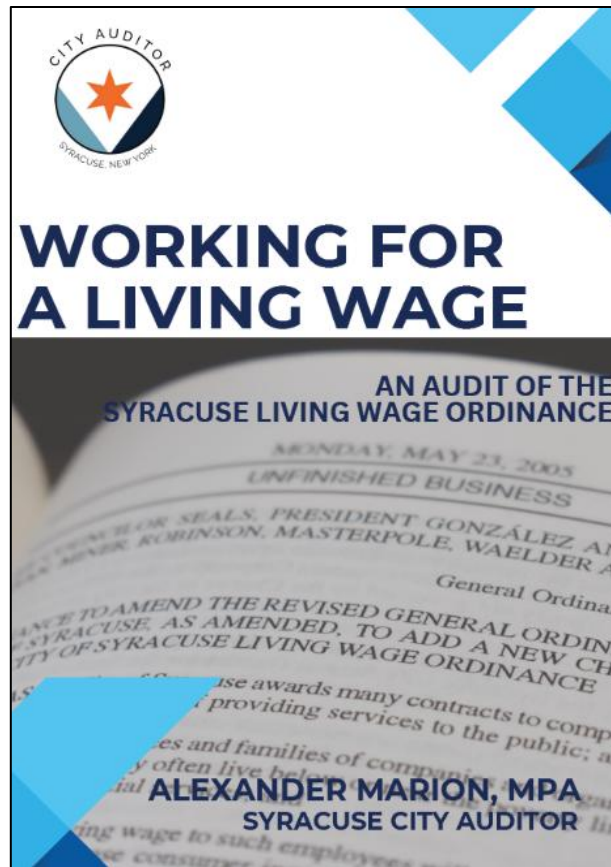
Summary of Audit Recommendations

Working for a Living Wage	Overhaul Living Wage Ordinance
	Develop New Formula for Living Wage Rate Calculations Using ALICE Method
	Ensure All Full- and Part-Time City Employees are Paid a Fair, Living Wage
	Improve City Contracting and Payment Practices
Verifying Vouchers	Amend Charter and Make Other Legislative Changes to Tighten Policies and Safeguard Finances; Move Claims Examination to the Independent Office of the City Auditor
	Retrain Staff, Provide Ongoing Professional Development, and Participate in State Comptroller Seminars
	Create More Standardization for Claims Payment Process
	All Approvers Should Scrutinize Invoices More Thoroughly; Claims Examiners Should Hold Departmental Approvers to Higher Standards
	Make Other Updates to Travel Policy to Address Issues Identified
	Restart Work on Transitioning Accounts Payable (A/P) Out of the Help Desk and Directly into PeopleSoft
	Process Voucher Requests Within Two Business Days
	Review All Phone Bills to Ensure Lines are Active and In Use

	Scrutinize Food and Beverage Purchases and Require Requisitions Identify Which Event the Purchase Is For
	Require All Purchase Card Holders Attend Annual Training, Re-Sign Cardholder Responsibility Form Annually
	Redact Sensitive and Confidential Information from Invoices; Include Notes from Department Head Explaining reason for Withholding
Service On The Sidewalk	Rename Permit "Sidewalk Service Permit" and Overhaul Fee Structure; Create Clear Categories Distinguishing Between Daytime Cafés, Evening Bars, and Late-Night Clubs
	Immediately Shut Down Businesses Operating Without Current and Valid Certificates of Use
	Enforce Right-of-Way Ordinances Including Sidewalk Café Permits; Prioritize Safety and Accessibility and Reduce City Liability
	Central Permit Office Should Perform Thorough Compliance Checks on All Applications to Ensure they are Current on All City Charges, Permits, Licenses, and Certificates
	Eliminate Fencing/Barrier Requirements for Establishments Which Do Not Serve Alcohol
	Remove Permit Seasonality; Encourage Outdoor Seating Year-Round
	Syracuse Fire Department Should Review All Sidewalk Service Applications

Working For A Living Wage

An Audit of the Syracuse Living Wage Ordinance



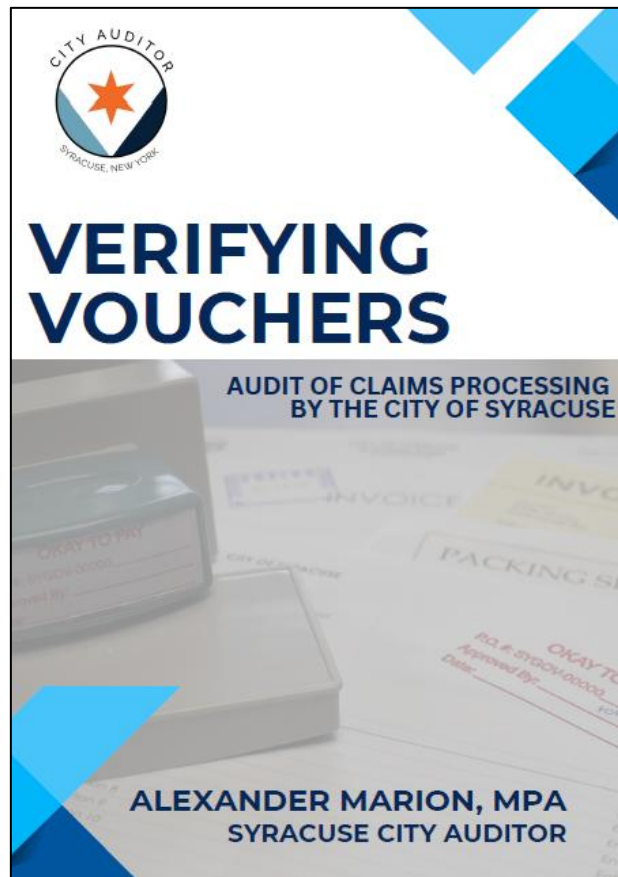
This audit examined the City’s Living Wage Ordinance and investigated how the City and its contractors are complying with the 2005 law.

The report finds that all contractors are exempt from the law. As a result, some contractors were able to pay a rate below the living wage without consequence. The City has failed to establish the required policies and procedures for handling complaints and violations. City officials also failed to provide contractors with updated rates and awarded a lucrative contract to a City employee.

Auditor Marion recommends overhauling the ordinance and changing the living wage rate calculation formula – steps which will increase the number of people receiving a living wage and the amount they earn. The Auditor also called for the City to update procurement policies and ensure all City employees are paid a fair, living wage.

Verifying Vouchers

Audit of Claims Processing By The City of Syracuse



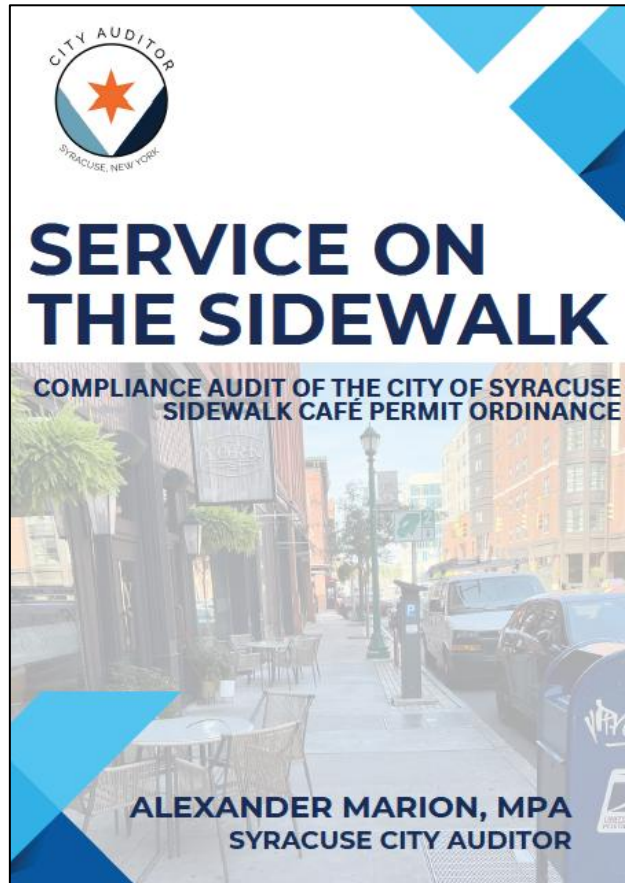
This audit investigated the City's payment processing to ensure payments were properly authorized, supported, and being made in a timely manner.

The audit found that policy manuals and procedures were not uniformly applied and a lack of segregation of duties presented a serious internal control concern. The audit revealed violations of the city's travel and purchase card policies, payments made without adequate support, and poor asset tracking by city departments leading to payments being made for equipment without fully understanding the location or use. 40% of city payments were paid late, with a bottleneck in the city's Help Desk a significant factor in late payments.

Auditor Marion recommended a series of recommendations to tighten policies and safeguard finances, led by the recommendation to amend the City Charter and move the claims examination function to the Department of Audit where its independent and elected City Auditor can provide objective oversight. The Auditor also recommends more training for staff, more standardization in the process, and increased scrutiny when reviewing invoices.

Service On The Sidewalk

Compliance Audit of the City of Syracuse Sidewalk Café Permit Ordinance



This audit reviewed the Sidewalk Cafe Permit and tested compliance with the program by both City staff and local businesses.

The audit found multiple departments, including Police, Fire, and DPW help review applications, but no department is enforcing the rules. The City is allowing the issuance of permits to businesses which do not have valid Certificates of Use, often for outstanding fire safety issues. The enforcement process was found to be non-existent with nearly two dozen businesses operating without a permit, including many who hold a NYS liquor license and are required to notify the State about their outdoor seating.

The audit recommends overhauling the permit to discern between small daytime cafes, evening bars, and late-night clubs, and to charge a higher rate for businesses which sell alcohol. The Auditor also recommends shutting down all businesses which don't have valid Certificates of Use and enforcing Right-of-Way Ordinances, including completing mandatory inspections of Sidewalk Cafes.

Reports 2025-26

A major part of what the City Auditor’s office does is to issue policy reports, reviewing and analyzing how initiatives and programs are being administered. Unlike audits, which are conducted according to GAGAS standards put forward by the United States Government Accountability Office (GAO) and address narrowly tailored scopes of work, policy reports often look holistically at datasets, work that is performed across City agencies, or challenges that impact the City that originate in state or federal government. These reports are excellent tools to help understand solutions to our operational needs as well as best practices of other government entities.

In the past year, the City Auditor’s office has released six such reports, *Consequences of Change*, *Runaway Rentals*, *Following the Fire*, *Budget Balancing Act*, *2024-25 Annual Report*, and *2025 Year in Review*.



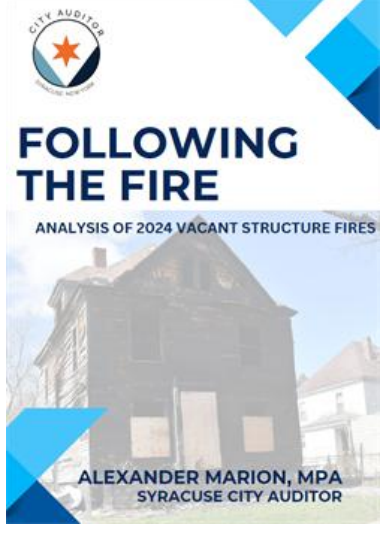
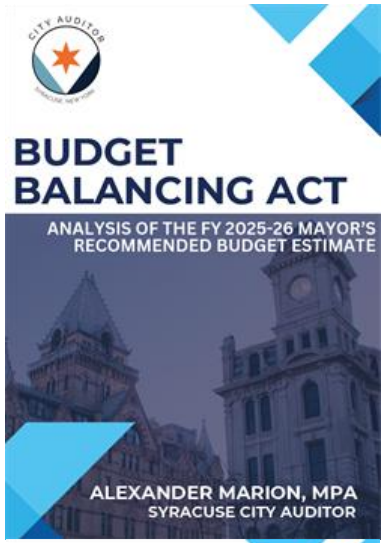
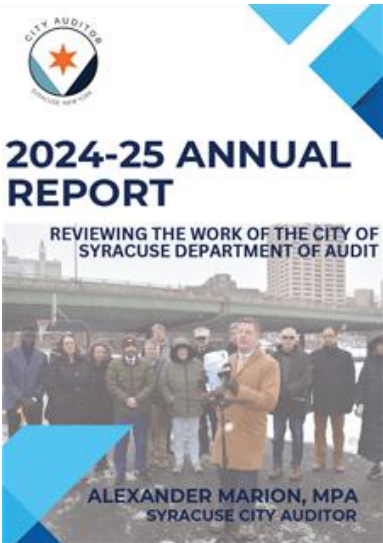
Auditor Marion at a press conference highlighting the findings of his report “Following the Fire”

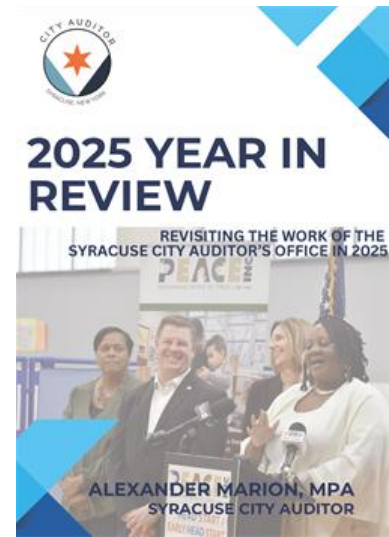
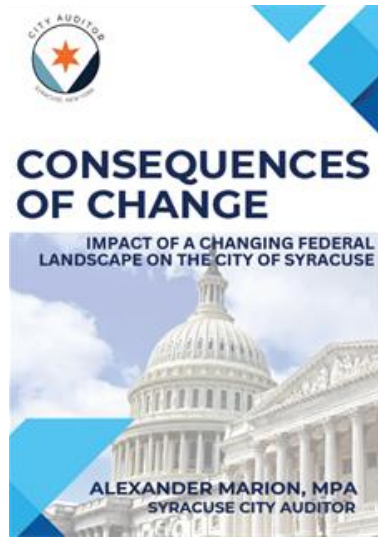
Summary of Report Recommendations

Consequences of Change	Ensure Federal Funding is Protected Under New Administration and Congress through Direct Advocacy
	City of Syracuse Should Issue Consolidated Annual Reports About Federal Funding Received and How it is Spent
	Congress Should Expand the Low-Income Housing Tax Credit

Following The Fire	Develop an Early Warning System to Alert City Officials to Potential Problem Properties
	Update Vacant Property Registry, Fees; Require All Vacant Properties and Lots Register; Add "Blighted Property" Category; Create Problem Properties List
	Seek Home Rule Permission for Vacant, Abandoned Tax from New York State; Create "Renewing Syracuse" Fund for Demolitions and Site Prep
	Require Property Management Companies to be Licensed by the City
	Amend Board-Up Policy in City Code; Adopt FEMA Board-Up Procedures
	Issue Rent Holds on any Vacant Property Until Vacancy is Over; Do Not Lift Rent Holds Until Rental Registry Inspection Occurs
	Fire Department Should Adopt FEMA Vacant Property Markings; Require SFD and Code Enforcement to Inspect and Maintain These Properties
	Utilize Property Tax Maps to Confirm Addresses for Fire Incident Reports
	Deactivate Water Service at Vacant and Abandoned Properties
	Require Utility Shut-Offs at "Blighted Properties" by Law; Mandate Gas & Electric Utilities Notify City of All Service Changes; Utility Shut-Offs Should Trigger Inspection
	Ensure Interoperability of Codes, Fire, Police, Water, and Tax Records
	Professionalize Code Enforcement - Require Uniforms, Use Body Cameras, and Perform Work in Marked Cars
	Request Weekly Property Sales and Deed Transfers Report from Onondaga County Clerk's Office
	Require Inspections of Entire Property Owner Portfolio Anytime Unfit Property Designation Issued, Property Becomes Vacant or Abandoned
	Create More Public Dashboards to Show Program Effectiveness
	Codify in Local Law that Chief of Fire may Request and Require Emergency Demolitions; Enforce New Laws Requiring Demolition Within Certain Time Limits
	Require Code Inspections of All Properties Within 48 Hours of Structure Fires
	Mandate Gas & Electric Utilities Notify City of All Service Changes
	Vacant Property Fires Should Trigger Automatic Reassessments of Blocks
	Use Demolitions as an Opportunity for Rezoning and Increases in Density; Develop a Municipal Side Lot Purchase Program
Runaway Rentals	Require LLCs to Register with City and Provide Key Member Information
	Require All Business Properties to be Inspected by Syracuse Fire Department
	New York State Should Extend Certificate of Compliance to 1- and 2-Unit Dwellings
	Require Rental Properties to Post Rental Registry Certificate Placard on Doors
	Perform Lead Swipes at All Registry Properties
	Increase Proactive Inspections, Contact Potential Owners Annually
	Improve Landlord Education About the Rental Registry
	Create Citywide "Compliant Landlord" List
	Update the Rental Registry Fee Schedule

	Amend Code to Allow for Revocation of a Rental Registry Certificate
	Homeowners Should Ensure they are Receiving STAR Credit; City Should Perform Outreach to These Owners and Assist
	Earmark Rental Registry Revenues to Support Housing Goals
	Incentivize New Construction, Fast-Track Housing Permits
Budget Balancing Act	Include Available Fund Balance in Budget Documents
	City Should Prioritize Essential Borrowing Until Interest Rates Retreat
	Include Breakdown of SURA Contracted Services by Department





Plan for 2026-27

Over the next year, Auditor Marion and the team at the Department of Audit intend to continue building on the work of the last two years, publishing comprehensive reports and audits that adhere to GAGAS standards, all in the furtherance of improvements to municipal government. This list is not exhaustive of projects that will be undertaken and the City Auditor reserves the right to modify this going forward.

Tax Exempt Property Crisis



As the City of Syracuse prepares to renegotiate its service agreement with Syracuse University, we intend to look at this document, its history, and the landscape of tax-exempt properties across the City of Syracuse. With more than 53% of properties in Syracuse not currently paying taxes due to exemptions, this is an existential crisis. Continued construction programs being pursued by the University and New York State will further erode the City's tax base and infringe on our ability to continue providing essential services.

Supporting our Public Safety Forces



The largest slice of the City's budget is the public safety forces. The Police and Fire departments represent our highest headcounts and highest-paid employees. They also oversee some of our most complex and dangerous services. It is our intention to work with departmental leaders and build on past work, including our police staffing study *Sworn to Protect* and vacant structure fire analysis *Following the Fire*, to find new and innovative ways to help these departments use resources effectively and generate revenue for the City.

Understanding Assessments



Assessments and property taxes are among the most challenging parts of living Syracuse and it is our goal to help demystify that for City property owners. We will be examining how assessments are set, with what frequency, and looking at every component of a property tax bill to help unwrap what that means for residents.

Improving Housing and Protecting Tenants



Building on previous reports like *Runaway Rentals*, investigating the City's Rental Registry, and *There's No Place Like Home*, which examined the impact of good cause eviction on our community, we will continue to work on issues related to housing and homelessness. Ensuring every Syracusan has a safe, stable, affordable place to live is essential to addressing a myriad of other challenges our City faces. Addressing shortcomings in code enforcement, improving permitting and licensing, and finding new ways to promote the welfare of the 61% of Syracusans who are renters will continue to be a top priority of the City Auditor's office.



Office of the Syracuse City Auditor

Hon. Alexander Marion, MPA, City Auditor

C. Matthew Kutney, MPA, Deputy City Auditor

Michael Guckert, Auditor III | Deborah Somers, Auditor I

Roshmija Biswas, Secretary to the Auditor

233 East Washington Street

433 City Hall

Syracuse, New York 13202

(315) 448-8477 | www.syr.gov/syracuseauditor

@SyracuseAuditor | audit@syr.gov