

HON. ALEXANDER MARION, MPA
CITY AUDITOR



MEMORANDUM

To: Members of the Syracuse Common Council
From: Hon. Alexander Marion, Syracuse City Auditor
Date: April 14, 2026
Re: FY 2026-27 Budget Request

I. Introduction

It is once again time to engage in the City's annual budget process. This year the Department of Audit is submitting a request to the Council for additional staff and pay increases for its existing staff. We provide an explanation of why we believe these are necessary, building out our capacity and addressing concerns about pay equity. Additionally, we will provide further recommendations about proposed Charter amendments which would enhance the independence of the City Auditor's office going forward. As always, we welcome the opportunity to engage further with the Common Council about any of these issues.

II. About the City Auditor's Office

The City Auditor's office, also known as the Department of Audit, exists in the City Charter under Article V Chapter 5, Sections 5-501 through 5-505. The Charter requests that the Auditor annually audit City operations, review cash and investments, audit licensing revenue, and issue audits and reports making recommendations on the improvement of municipal administration as they see fit.

The Department of Audit is able to do this through a series of tools made available to the Auditor in the Charter. The Auditor's office has the power to subpoena documents and testimony, if needed, from City officials. The Charter also guarantees the right of the Auditor's office to have access to internal City systems and programs and the ability to hire the outside counsel of their choice to provide legal advice on proceeding with audits and investigations.

Audits are long investigations that follow strict guidelines published by the US Government Accountability Office known as the Generally Accepted Government Auditing Standards (GAGAS). They are typically designed to understand compliance with a specific law or program. Evidence is collected and tested against a control – like a set of requirements set forth in a policy or a law. An example of this was our audit of claims processing, where we compared vouchers and their backup documentation to applicable City policies to determine compliance. These are typically narrowly tailored and review a defined time frame.

Policy reports give us the opportunity to broadly and holistically review the implementation of policy. These may cross departmental silos, or review matters that relate to intergovernmental cooperation. Policy reports can also be used to draw conclusions based on data sets not tested against a single specific control, like in our report about parking tickets where we identified what times of day tickets were most likely to be issued. While not completed in accordance with GAGAS standards, these reports are done in accordance with best practices common in academic public policy research.

FY 26 Department of Audit Budget

Currently the Department of Audit is operating with a budget of \$324,000. We represent .09% of the City budget. That is the smallest of any standalone City Department. Similarly sized departments were all funded at higher levels last year, as this chart below demonstrates:

Department	FY 2026 Budget
Department of Audit	\$324,445
Division of Budget	\$497,256
Bureau of Research	\$342,331
Office of City Clerk	\$393,472

The Department of Audit has a total of five staff: the City Auditor, the Deputy City Auditor, Auditor III, Auditor I (part-time), and the Secretary to the City Auditor. Those positions, along with their 2026 pay totals, are below:

Title	FY 2026 Pay
City Auditor	\$69,961
Deputy City Auditor	\$73,019
Auditor III	\$79,555
Auditor I (part time at \$27/hour)	\$22,192
Secretary to the Auditor	\$53,221

The Department of Audit also has funding available for office supplies, public engagement, and training and development programs. This year the Department of Audit completed a two-year cycle of Continuing Professional Education, where all audit staff took 80 hours of credits over two years in accordance with GAGAS standards.

The City Charter guarantees the right to outside counsel to the Department of Audit. Despite that mandate, that funding was cut by the Common Council last year in contravention to the Charter.

III. FY 27 Request from the Department of Audit

This year, the Department of Audit requested of the administration two additional positions to my team: a project leader (modeled after the “Innovation Project Leader” role used in API) and

an administrative analyst. I also requested to pay the Deputy City Auditor at the top of the grade's pay scale and give a \$3/hour raise to our part-time employee – which given the number of hours that individual worked in 2025 would have kept them under the \$30,000 budgeted amount.

Pay Rates for Current Employees

I would like to have the Deputy City Auditor paid at the top of their current pay range (\$79,271) and I would like to increase the current part-time Auditor I hourly rate to \$30/hour from the current \$27/hour.

Request for Additional Staffing

Additional staff in the Department of Audit is vital to our continued independence, and I am requesting from the Common Council the creation and funding of a FTE Auditor I position, which would be funded between \$51,480 and \$59,264, and a part-time Auditor I position, funded at \$30/hour.

I would like to add these two positions to build our capacity to issue more reports and audits. Currently, our Auditor III and Auditor I often work on different aspects of the same project. Having two teams of one full time and part time auditor would enable our office to pursue more audits and reports simultaneously, under the management of the Deputy City Auditor.

I was told by staff in the Office of Management and Budget on April 1 that no positions would be added due to “budget restrictions.” I was given no explanation for why salary adjustments within existing pay grades could not be made to these roles.

In the FY 2024-25 budget, I requested one additional full-time position; this could be created when a part-time position was abolished and replaced with a full-time role. The administration at the time supported this request and put it forward. The Common Council not only rejected the requested full-time position, but moved forward with abolishing the part-time position, leaving my office with a smaller headcount than when I was elected in 2023 and my immediate predecessor was able to utilize.

In the FY 2025-26 budget, I again requested an additional full-time as well as additional part-time position. I also requested moving the Deputy City Auditor to a higher pay grade where the salary could cap out at \$85,000. The administration was unable to support these requests at the time. I made the same request of the Common Council to add a full-time and part-time position to my office. The Common Council did not fund these requests

Outside Counsel Funding

Additionally the Department of Audit notes the administration has restored its outside counsel funding at our requested \$25,000. This funding must be included in the budget as per the City Charter.

IV. Pay Equity Concerns

I have asked for additional funding for my existing positions, which was not advanced by the administration. I believe this is a pay equity issue due to stark discrepancies between my office and similarly sized functions throughout the City of Syracuse organization. For purposes of this section, I will compare roles in the Department of Audit to the Office of Management and Budget, Division of Budget (executive department, headcount of 5 FTEs) and the Office of the City Clerk (independent agency, headcount of 7, with 5 FTE and 2 part-time roles).

The Department of Audit is led by the lowest-paid department head in the City of Syracuse. The Auditor's salary is set in statute by the Common Council. I am not asking for that to be altered at this time. As a matter of policy, I oppose mid-term raises for elected officials. My current salary is \$72,141. The next lowest-paid department head is the City Clerk, who earns \$99,275, a difference of over \$27,000.

The Deputy City Auditor, a charter-mandated position, is currently paid \$70,315, a "Grade 60". This is the lowest of any deputy department head. The next lowest is the Deputy City Clerk, who earns \$82,500. It is a grade 19E position with a range of \$64,969 and \$86,093. This is a difference of over \$12,000. The Assistant Budget Director is a grade 100 with a pay range of \$82,434-\$123,651.

The Secretary to the Auditor is a Grade 40 position, with a pay range of \$42,876 to \$64,313. That individual currently makes \$51,250. The role of Secretary to the City Clerk is a grade 14 position with a pay range of \$62,878 to \$71,544. A similar role in the Office of Management and Budget, an Administrative Officer, is a Grade 70 position earning between \$58,355 and \$87,532. Similar roles as secretaries to elected leaders are also compensated differently. In the Mayor's office, the senior executive secretary is a grade 50 position paid between \$48,111 and \$72,167. In the Common Council office, the secretary to the President is a grade 16 position paid between \$71,778 and \$81,330.

Moving outside the direct comparison across departments, I would like to look at part-time roles. Our current Auditor I, a part-time role filled by a retiree, is paid at \$27/hour, with a cap of \$30,000 per year. That total has never been reached. This is less than other part-time roles filled by retirees who make between \$35/hour and \$42/hour. I requested this role be paid at \$30/hour.

I am especially concerned with the continuing widening gaps in pay equity in my office following the previous administration's pay study, which offered often significant raises to management employees (Boyer 2023). It does not appear that members of my staff did not receive additional compensation because of this study. I was not briefed on the methodology that

determines the compensation levels for Department of Audit staff. The study was performed before I took office and I was not made aware of any conversations between my predecessor in this office and HR Works, which completed the study.

V. Purpose of an Independent Audit Function

The Department of Audit is the only City department led by an independently elected official. This ensures the audits and policy reports produced by this office provide a truly independent review of City operations. We are able to produce results that are free of political interference and offer honest, authoritative guidance on policy matters to other aspects of government. We are able to do this because of our experience, expertise, and thorough research and analysis.

My colleague Auditors and Comptrollers across the United States face threats to their independence. In Portland, Oregon, Auditor Simone Rede is fighting against a 10% cut to her office's staff (Rede 2026). In Massachusetts, State Auditor Diana DiZoglio is fighting the Legislature and Attorney General in the state's Supreme Court over her ability to retain outside legal counsel and complete an audit of the State Legislature, which over 72% voters called for in a ballot initiative (Nazzaro 2026). Our own State Comptroller, Tom DiNapoli, who has the power to review and approve state contracts, will more than \$4 billion in contracts removed from his review if a proposal put forward by Governor Kathy Hochul passes the Legislature this year (Clark 2026). In Los Angeles, Controller Kenneth Meija is fighting back against a Charter Reform commission that would reduce his office's oversight powers and responsibilities as their CFO (Gomez 2026).

By cutting funding and reducing their authority, these communities are doing a disservice to their residents. Transparency in government is a critical tool, understanding how tax dollars are used and how successfully policies are implemented. Independent audit functions provide that expertise to local and state governments across this country every day.

In America's current political moment, investing in oversight and transparency is more important than ever. The City of Syracuse should lead the way by increasing investments in the Department of Audit and strengthening its ability to provide meaningful oversight.

VI. Recommendations

We are recommending several changes to the City Charter which would enhance and protect the independence of the City Auditor's office. I believe these are important measures which the Common Council should give due consideration.

Recommendation #1: Move Payment Examiners to City Auditor’s Office to Enhance Oversight.

Make an amendment to Functions of the Department of Audit, Article V, Chapter 5, Section 5-501 – “Functions” of the Department of Audit – to reassign all claims examination functions to the Department of Audit, led by the independently-elected City Auditor who can provide objective oversight of pending payments.

This measure, known as pre-audit authority, is not unique – the City Auditor in Albany, New York has this authority, as does the Onondaga County Comptroller locally. The City Auditor could implement rules and regulations for the processing of payments which would address further challenges. This recommendation was first offered as part of our audit *Verifying Vouchers: An Audit of Claims Processing by the City of Syracuse* and sample text of a charter amendment is available as an appendix to that report.

Recommendation #2: Create Independent Budget Guarantee for the Department of Audit.

Independent institutions should not be reliant on political entities for their funding so they are better able to offer analysis and recommendations without fear or favor. Another amendment would be to give a budget guarantee to the Department of Audit, tying the Department’s budget to a fixed percentage of the General Fund. Suggested Charter language follows:

NEW: Section 5-506:

- (1) The Department of Audit shall receive an annual appropriation in an amount not less than a fixed percentage (.15%) of the General Fund for that fiscal year;*
- (2) The Department of Audit’s expenses and budget requests are not subject to approval by any other City office or position when the Department of Audit operates within its budget; and*
- (3) The Department of Audit is not subject to hiring freezes when it operates within its budget.*

This is a tested concept in other communities where independent oversight functions. In New York City, a charter amendment in 2019 guaranteed the independent budget of the Office of the Public Advocate, a role that in part investigates City agencies (New York City Charter Revision Commission 2019). In San Francisco, the City Controller receives 0.2% of the City budget each year, guaranteed in the Charter, to their Audit Fund, supporting their ongoing work auditing City agencies. My colleague Kenneth Meija, the Los Angeles City Controller, has pursued this type of amendment in his city, highlighting the need of an independent check on other aspects of government (Meija 2025).

Recommendation #3: Create an Audit Engagement Fund

Creating a new fiduciary Audit Engagement Fund with surplus Department of Audit funding that carried over from year to year would support future audit projects and the hiring of outside

consultants without creating an impact on that year's general fund budget. Guaranteeing this fund in the City Charter would also protect the fund from being raided by other departments and agencies that needed funding for other priorities, keeping the funds available for Audit-specific projects.

VII. Conclusion

As always, we appreciate the Common Council's attention to these matters. Stronger oversight is only possible with the right regulatory framework and an investment in the people who carry out this work each and every day. I look forward to engaging further with the Council on these issues.

Works Cited

- Boyer, Jeremy. 2023. "See the raises coming for more than 140 non-union Syracuse city employees." *Syracuse.com* | *The Post-Standard*, July 27. Accessed April 10, 2026.
<https://www.syracuse.com/news/2023/07/see-the-raises-coming-for-more-than-140-non-union-syracuse-city-employees.html>.
- Clark, Dan. 2026. "DiNapoli critical of Hochul's proposed carveout of comptroller contract oversight." *Capitol Confidential - Albany Times Union*, February 18. Accessed April 10, 2026.
<https://www.capitolconfidential.com/p/hochuls-budget-removes-4-billion>.
- Gomez, Melissa. 2026. "L.A. City Council should expand to 25 members, charter reform commission says." *Los Angeles Times*, February 28. Accessed April 10, 2026.
<https://www.latimes.com/california/story/2026-02-28/la-city-council-should-expand-to-25-members-charter-reform-commission-says>.
- Meija, Kenneth. 2025. "Letter to the LA City Charter Revision Commission." *LA City Controller*. August 20. Accessed April 13, 2026.
<https://firebasestorage.googleapis.com/v0/b/lacontroller-2b7de.appspot.com/o/Charter.pdf?alt=media&token=92e95633-1f94-43d3-b20e-2cf83eaad206>.
- Nazzaro, Tim. 2026. "Supreme Judicial Court to consider Auditor DiZoglio's lawsuit over Legislature audit." *WCVB-TV*, March 19. Accessed April 10, 2026.
<https://www.wcvb.com/article/supreme-judicial-court-audit-massachusetts/70796333>.
- New York City Charter Revision Commission. 2019. "YOUR GUIDE TO THE NEW YORK CITY CHARTER REVISION COMMISSION 2019." *NYC Charter Revision Commission 2019*. Accessed April 13, 2026. <https://www.nyc.gov/html/mancb4/downloads/pdf/ballot-proposals-charter-2019.pdf>.
- Rede, Simone. 2026. "Readers respond: Accountability isn't optional in Portland's next budget." *The Oregonian*, March 22. Accessed April 9, 2026.
<https://www.oregonlive.com/opinion/2026/03/readers-respondaccountability-isnt-optional-in-portlands-next-budget.html>.