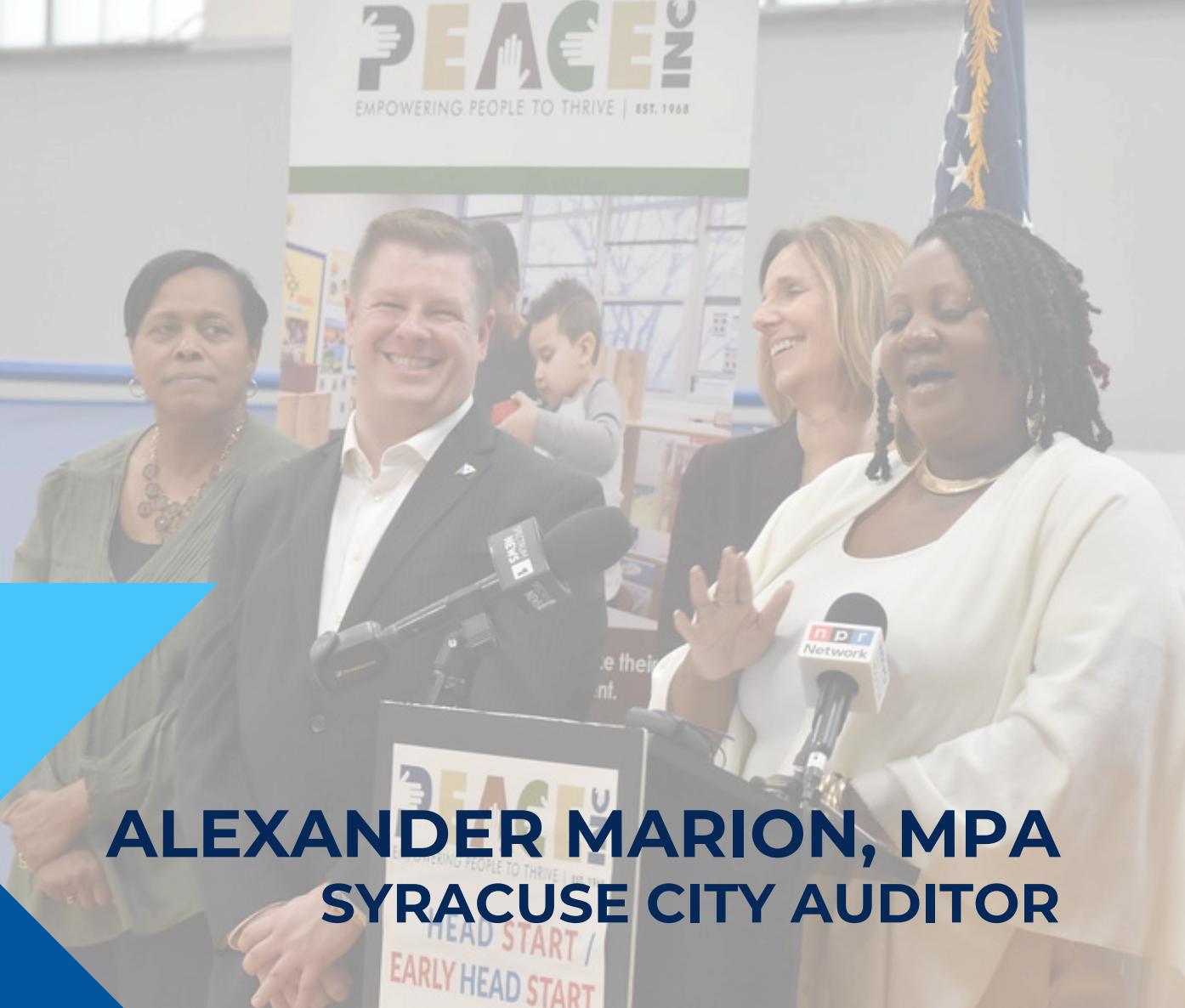




2025 YEAR IN REVIEW

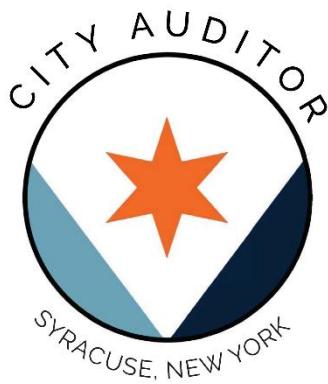
REVISITING THE WORK OF THE
SYRACUSE CITY AUDITOR'S OFFICE IN 2025



**ALEXANDER MARION, MPA
SYRACUSE CITY AUDITOR**

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Office of the Syracuse City Auditor

Hon. Alexander Marion, MPA, City Auditor

Kyle W. Madden, Deputy City Auditor

Michael Guckert, Auditor III

Deborah Somers, Auditor I

Christina Whiteside, Secretary to the Auditor

Message from the City Auditor

December 30, 2025

I am proud to serve as your City Auditor at this moment of change. Next year, we will see transitions here at City Hall and we are still adapting to a tumultuous federal landscape. An ever-shifting economy is leaving many of our neighbors on edge. I appreciate this opportunity to reflect on the work we did this year and highlight the goals we have moving forward.

This past year, my team and I completed three important audits, including “*Verifying Vouchers*,” an examination of how we pay our bills, “*Working for a Living Wage*,” to ensure contractors were paying fair wages, and “*Service on the Sidewalk*” about Sidewalk Café Permits and how we use our public space.



Our team also reported on several other issues impacting our city and our government. In “*Consequences of Change*,” our first report of 2025, we warned of looming cuts to federal funding, some of which have unfortunately materialized. “*Following The Fire*” was an in-depth analysis of 25 vacant structure fires, and “*Runaway Rentals*” exposed concerns about the City’s rental registry. Our May report, “*Budget Balancing Act*,” was a first-ever review of a Mayor’s Proposed Budget. With it, we released five years of budget data, downloadable on our website.

Proactivity may be the biggest lesson learned of 2025. We recommended new ways to prevent big problems, like better board-ups of vacant properties to deter intruders and stop fires before they start, and stronger business licensing and more inspections to ensure illegal events aren’t putting the public in danger. We got serious about bike safety, and with the help of Councilor Corey Williams, we delivered on a new *Blocking a Bicycle Lane* violation. We have continued advocating for our community, fighting for our fair share from Albany and Washington.

In the New Year, the City of Syracuse will benefit from a more proactive approach to governing. In the months ahead, I pledge to continue working, with all my colleagues across City government and beyond, including new Mayor, Sharon Owens, to deliver a better Syracuse. I am hopeful that this will be the year we pass Good Cause Eviction protections, update the Living Wage ordinance, and make strides towards long-term fiscal stability with the support of New York State.

I cannot wait to get to work, and I look forward to being there with you.

A handwritten signature in blue ink that reads "Alexander Marion".

Alexander Marion, MPA
Syracuse City Auditor

Mission, Vision, and Goals

Alexander Marion was elected City Auditor in 2023 and has redefined the City Auditor's Office as a force for innovation and accountability in Syracuse. In his two years as Auditor, his office has produced four comprehensive audits, and 14 other reports, with more than 160 actionable recommendations which would promote a smarter, leaner, more responsible city government.

OUR VISION

To turn analysis into action by reporting on matters of public interest and providing useful and achievable solutions to tackle government's biggest problems.

OUR MISSION

The Office of the City Auditor will provide oversight into the decisions City government is making today and insight into the decisions City government will make tomorrow; we will deliver value for our limited resources: our tax dollars, our human capital, our public space, and our infrastructure; and we will advocate for the solutions the City of Syracuse needs - inside City Hall and beyond.

OUR GOALS

GOAL #1: Ensure City operations are delivered efficiently and ethically while being economical and equitable.

GOAL #2: Ensure City activities are well-advertised and conducted through an open and transparent process.

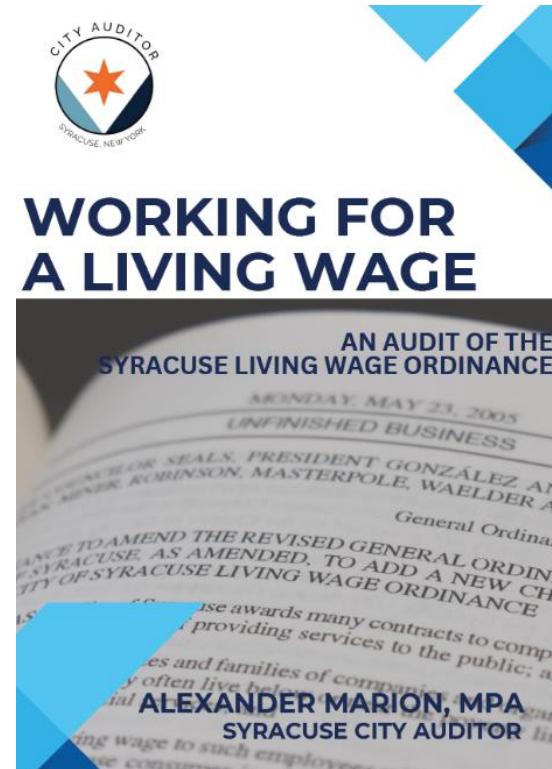
GOAL #3: Ensure City officials charged with governance use their authority properly and in compliance with law.

GOAL #4: Ensure City staff provide a consistent and high level of customer service.

In 2026, as Auditor Marion enters the second half of his term, he remains committed to fighting for an efficient, effective, and equitable government for all Syracusans. As part of those efforts, the Office will undertake a review of its goals, vision, and mission to ensure they align with current challenges and priorities.

2025 Audits

The Office of the City Auditor delivered three comprehensive audits in 2025, investigating the City's Living Wage Ordinance, how the City handles payment claims, and compliance with the Sidewalk Café Permit Ordinance.



Working For A Living Wage

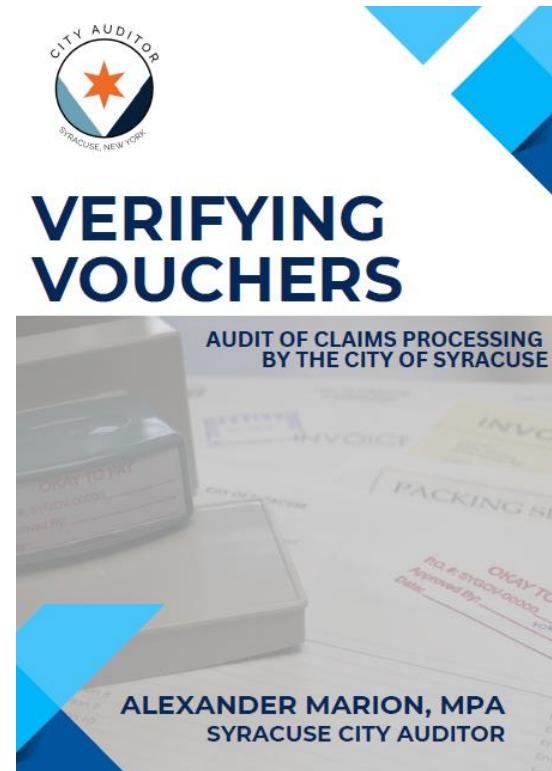
An Audit of the Syracuse Living Wage Ordinance

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.

2025 Audits



Verifying Vouchers

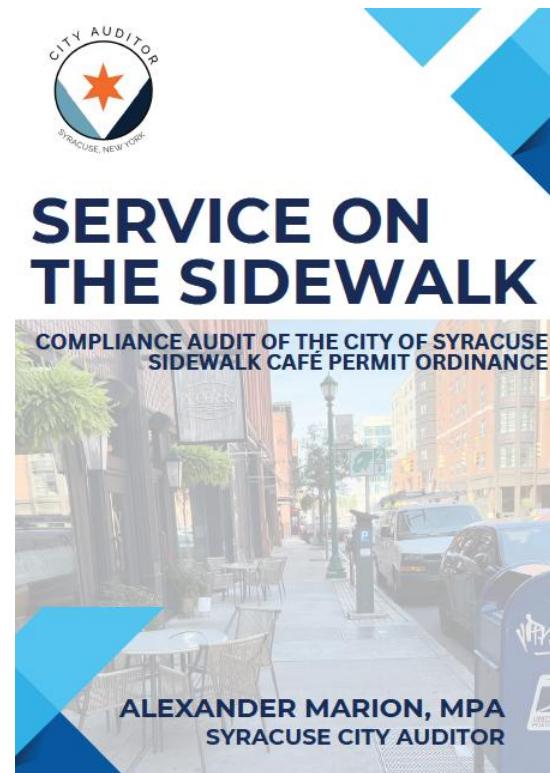
Audit of Claims Processing By The City of Syracuse

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.

2025 Audits



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 recommend 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.

Summary of 2025 Audit Recommendations

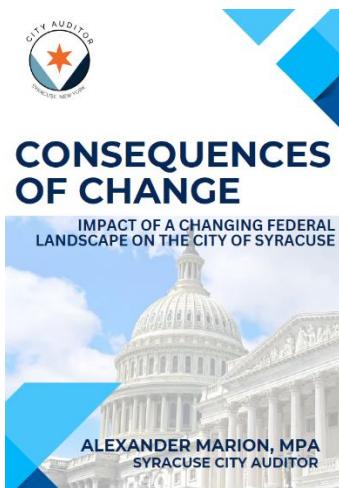
Over three audits during 2025, Auditor Marion identified 22 recommendations to make a better government and more aware citizenry. The recommendations span government operations and administration and include dozens which can be implemented through executive action or local law, and others designed to be helpful for employees, residents, and business owners.

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
Service On The Sidewalk	Redact Sensitive and Confidential Information from Invoices; Include Notes from Department Head Explaining reason for Withholding
	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

2025 Reports

In addition to three audits, the Office of the City Auditor released five reports during 2025, investigating a wide-range of city government issues including federal funding, the Rental Registry, and vacant property fires.

A summary of each report, along with its recommendations, can be found on the next pages.



Consequences of Change

Impact of a Changing Federal Landscape on the City of Syracuse

Auditor Marion's first report of 2025 highlighted federal funding which flows into the City of Syracuse and the impact it has on city operations, community organizations, and the Syracuse City School District.

The report finds the City receives millions of dollars in federal funding supporting police and fire department initiatives, community groups through Community Development Block Grant (CDBG), and federal tax credit programs including the Low-Income Housing Tax Credit (LIHTC). Federal support also helps fund countless programs at the Syracuse City School District, including millions of dollars to help ensure our students receive nutritious meals.

Consequences of Change 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

2025 Reports



RUNAWAY RENTALS



ALEXANDER MARION, MPA
SYRACUSE CITY AUDITOR

Runaway Rentals

Analysis of the Enforcement and Effectiveness of Syracuse's Rental Registry

This report examined the origins of the Syracuse Rental Registry, discusses properties required to register, investigates compliance and estimates budget impacts.

The report finds the program has a compliance rate of just 33% with thousands of properties not registered and revenue consistently failing to hit budget projections. City law also needs updates to reflect current housing priorities, and the Rental Registry fee schedule needs to be adjusted for inflation.

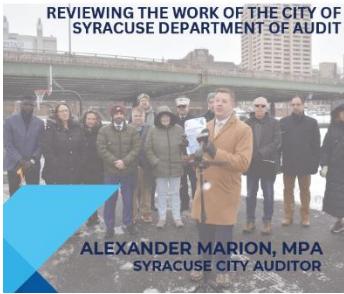
Runaway Rentals Recommendations:

Runaway Rentals	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

2025 Reports



2024-25 ANNUAL REPORT



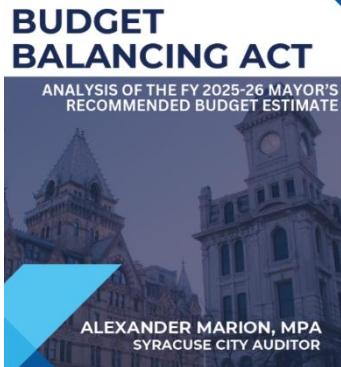
2024-25 Annual Report

Reviewing the Work of the City of Syracuse Department of Audit

The 2024-25 Department of Audit Annual Report was submitted to Mayor Ben Walsh in accordance with Section 5-104(5) of the Charter which requires department heads to report on their activities and the work of their office during the preceding year.

This year's report provides a look back at last year's achievements, highlights the Department of Audit's work over the past twelve months, and lays out the Office's priorities for the coming year.

2025 Reports



Budget Balancing Act

Analysis of the FY2025-26 Mayor's Recommended Budget Estimate

This report analyzes the Mayor's proposed budget for FY26, outlines the budget process and timeline, and provides an update on the recommendations made by the City Auditor in "Making Dollars and Sense," his review of the FY25 budget.

In addition to the report, the Auditor also released a digital spreadsheet version of the City budget, along with five years of actual expenses. This tool is meant to help shed light on City finance and aid both the public and policy makers as they consider the proposed budget.

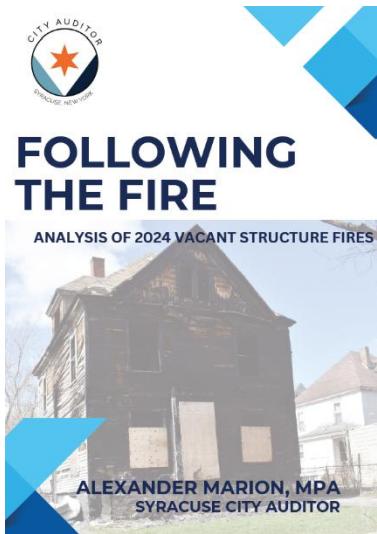
Budget Balancing Act Recommendations:

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

2025 Reports

Following The Fire

Analysis of 2024 Vacant Structure Fires



This in-depth report investigates the 25 vacant structure fires in Syracuse during 2024. It is the result of months of work reviewing police and fire reports, code enforcement records, tax, water, and legal records, building permits and the rental registry to understand what leads to these fires, what has happened to the properties since, and what the City can do to prevent these buildings from becoming the next victims of a fire.

The data reveals common themes - these properties often had lengthy rap sheets and these fires were centered in some of the City's most impoverished neighborhoods.

The Auditor recommends developing an early warning system to alert City officials to potential problem properties so they may stage early interventions. The report also says the City should update board-up procedures and adopt FEMA's "Red X" markings for vacant properties. City Code Enforcement can and should perform more aggressive inspections and the Common Council should ensure funds are available to professionalize the department by requiring uniforms, body cameras, and using City-issued vehicles to perform their job.

Following The Fire Recommendations:

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

2025 Reports

Following The Fire Recommendations (Continued):

Following The Fire (Continued)	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
	Require LLCs to Register with City and Provide Key Member Information

Delivering Results

Fighting for Our Fair Share from Albany

For the second year in a row, New York State's budget included an additional \$5,000,000 in state funding for the City of Syracuse, as part of the Temporary Municipal Assistance Program, delivered by the legislature and the Governor. The additional aid payments come following calls for additional State revenue sharing by Auditor Marion in his 2024 report, *AIM Higher*.

The **Temporary Municipal Assistance program** provides additional general-purpose aid to AIM-eligible municipalities, proportionate to their AIM award, up to \$5 million. FY 2026 is the second year of this two-year program.

Getting a Better Deal from Bike-Share Vendor

Auditor Marion's report on bike infrastructure, *Incomplete Streets*, called for changes to the City's agreement with VEO (their bike-share partner) including a fee-sharing plan in exchange for the exclusive right to operate in Syracuse. The Common Council agreed and those changes were included in the 2025 agreement. As a result, during the first three quarters of 2025, VEO fees have generated nearly \$50,000 in new revenue for the City.



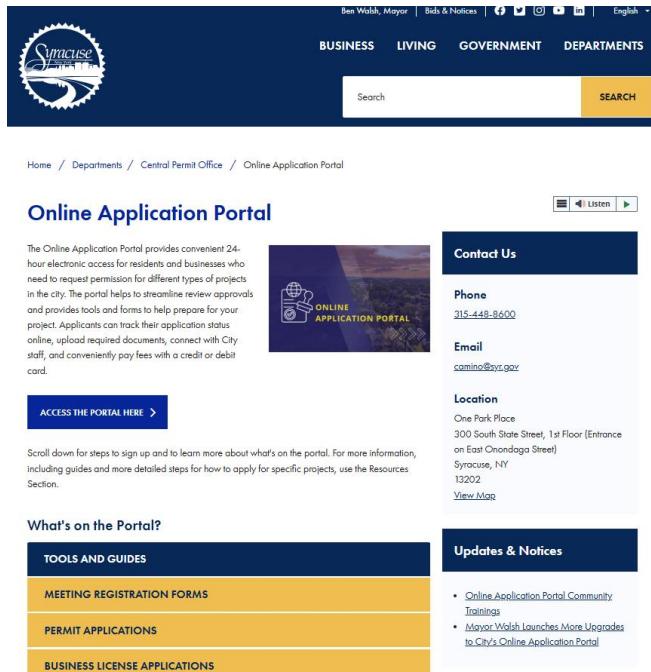
Protecting Taxpayer Resources with Modest Permit Fees

Auditor Marion identified that Pyrotechnic permits in the city only cost \$25 per display, with some organizations only paying this fee once a year despite holding multiple displays. The Auditor's Office worked with the Syracuse Fire Department to draft new legislation to increase permit fees, helping to offset the cost of firefighters required to inspect and staff these events and generating as much as \$10,000 in new revenue.



More Options for Permits and Licenses

Following last year's audit of City licensing, Auditor Marion called for additional ways for users to engage with the City's permit office to obtain and renew business licenses. Thanks to that advocacy, the Central Permit Office now has updated their website, syr.gov/licensing, and built out Camino, an online licensing tool, to make it easier for businesses to apply for and renew licenses.



The screenshot shows the Syracuse City website's homepage with a navigation bar for 'Business', 'Living', 'Government', and 'Departments'. Below the navigation is a search bar and a yellow 'SEARCH' button. The main content area is titled 'Online Application Portal'. It features a sub-headline: 'The Online Application Portal provides convenient 24-hour electronic access for residents and businesses who need to request permission for different types of projects in the city. The portal helps to streamline review approvals and provides tools and forms to help prepare for your project. Applicants can track their application status online, upload required documents, connect with City staff, and conveniently pay fees with a credit or debit card.' A blue button labeled 'ACCESS THE PORTAL HERE >' is present. To the right is a 'Contact Us' section with links for 'Phone' (315-448-8600), 'Email' (camino@syr.gov), and 'Location' (One Park Place, 300 South State Street, 1st Floor [Entrance on East Onondaga Street], Syracuse, NY 13202). Below this is an 'Updates & Notices' section with links to 'Online Application Portal Community Trainings' and 'Mayor Walsh Launches More Upgrades to City's Online Application Portal'.

Making City Services Easier to Find

Another recommendation from *A License May Be Required* was to increase signage and wayfinding for city offices at One Park Place, home of the Central Permit Office – a key public-facing operation. Earlier this year, the City completed the installation of new signage and window decals to make finding this critical city service easier.



Keeping Streets Safer for Cyclists

Auditor Marion's report on bike infrastructure, *Incomplete Streets*, led to a change in the City's Traffic Code this year: Blocking a Bike Lane is now a violation subject to ticketing. Enforcement of this violation will help keep bike lanes clear and give cyclists safer, unobstructed routes to ride throughout the City.



Protecting Our Infrastructure with More Contractor Accountability

In *Incomplete Streets*, Auditor Marion also called for new rules to ensure contractors are held responsible following digs in the City Right-of-Way, expressing the need for contractors to fully restore roadways, sidewalks, and bike lanes, returning these facilities to their original condition. Early in 2025, City lawmakers approved a new Right-of-Way and Contractor Accountability Ordinance which collects deposits from contractors, holds them to higher standards, and increases inspections.



Standing Up for Our Community

Fighting for our Immigrant Neighbors



Auditor Marion attends a vigil for immigrants in Clinton Square

With unprecedented attacks on immigrants in our community from the federal government, Auditor Marion has stood with our neighbors to protect our community. Attending rallies, meeting with government leaders, and showing up to sites of ICE raids, Auditor Marion has made it a priority to live up to our motto of “Syracuse Bids you Welcome.”

Standing with Labor



Auditor Marion joins SUNY ESF faculty and students to protest cuts to research funding

Organized labor is the backbone of Central New York. Auditor Marion is proud to support members of labor unions as they advocate for better working conditions, improved housing, and investment in programs that matter. He's joined members of the Greater Syracuse Labor Council at picket lines, rallies, and job sites to fight for workers' rights.

Making Traffic Safety a Priority



Auditor Marion at a press conference about National Week Without Driving

People move around Syracuse in a variety of ways, including cars, buses, on bikes, and as pedestrians. Keeping everyone safe is a crucial priority in the City and Auditor Marion has stood with advocates and policymakers to make that happen. He participated by riding a CENTRO bus to City Hall kicking off National Week Without Driving, he held a town hall on traffic safety and advocated for better bike lanes and implementation of a Vision Zero street safety plan. Auditor Marion successfully won the enactment of a new traffic violation for Blocking a Bicycle Lane, which will aim to keep cyclists safer.

Supporting our First Responders



Auditor Marion and Officer Jackson at "Coffee with a Cop" at Café Blue



Auditor Marion and Fire Chief Michael Monds advocating to protect FEMA grant funding

Syracuse's public safety forces have an incredibly difficult job responding to members of our community on some of the worst days of their lives. Auditor Marion is working to ensure they have the tools and resources available to do that work and stands with our public safety leaders when times are tough. This year he joined with Fire Chief Michael Monds to call out federal cuts to FEMA aid and has made recommendations to keep firefighters safer at vacant structure fires. He's joined members of the Syracuse Police Department at community outreach events throughout Syracuse and continuously advocated for new approaches to policing, getting cops doing the important work of cops and moving civilian employees to other City departments.

Working with our Partners Across Government



Auditor Marion with Attorney General Letitia James



Auditor Marion and Senator Charles Schumer advocating to stop cuts to the Syracuse Community Health Center

Building relationships is critical to governing and Auditor Marion has taken his work beyond City Hall to find new ways to support our community. He's worked with Senate Minority Leader Chuck Schumer to fight back against damaging federal cuts and with Senator Kirsten Gillibrand to oppose the Trump administration's tariff policy. He's regularly talked to Attorney General Letitia James about how we keep our community safe from ICE and Comptroller Tom DiNapoli about how to keep our City financially strong. Auditor Marion will work with anyone who is committed to a stronger future for the City of Syracuse.

Advocating for our LGBTQ+ Community



Auditor Marion with Senator Chris Ryan, Mayor Ben Walsh, and Drag Artist Arya Klos at Syracuse City Hall's Pride celebration

The queer community has always struggled to find acceptance. Proudly a member of the LGBTQ+ community, Auditor Marion stands with our queer neighbors as they continue to fight for a stronger, prouder future right here in Syracuse.

Volunteering



Auditor Marion joined the United Way of CNY for their Day of Service earlier this year where he painted a mural in Downtown Syracuse



Auditor Marion tours WCNY-FM Radio amid federal funding cuts; he later volunteered as a guest host during a pledge drive

Service comes in so many forms and Auditor Marion thanks the many people who volunteer throughout Syracuse to make our community a better place for everyone to live. This year, he joined a pledge drive at WCNY public broadcasting amid federal budget cuts, cleanup projects in Downtown and in Elmwood Park with the United Way's Day of Caring and joined WCNY-FM's on-air pledge drive to promote public radio.

Celebrating Our Parks



Auditor Marion attending Rose Day at Thornden Park



Auditor Marion joining Parks staff to tour the City greenhouse

The Syracuse City Parks system is a gem for our entire community. With over 1,000 acres of open green spaces, there's something for everyone in Syracuse to enjoy. Auditor Marion has spent a tremendous amount of time in our parks, meeting our Parks Department team and exploring everything we have to offer.

Being Our Voice



LA Controller Kenneth Meija, NYC Comptroller Brad Lander, and Syracuse City Auditor Alexander Marion

Auditor Marion is proudly a member of Local Progress, a national organization that brings together progressive local officials from across the country to make change in their communities. Working with these partners, he's advocated for more state aid in New York and built relationships with officials across the country. Auditor Marion believes that working together for shared goals across the state and country makes our community stronger.



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233 East Washington Street

433 City Hall

Syracuse, New York 13202

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